

## B.Com. III (Accounting and Finance)

### Semester VI

#### Financial Accounting

Code of Course	Title of Course	Total No. of Periods
BAF-51 (DSC)	Financial Accounting	75

Time: 3 hours

Theory: 80 Marks

Course outcomes:

Upon completion of the Financial Accounting course, students will:

1. Understand the benefits of computerized accounting systems compared to manual processes.
2. Master the use of computerized accounting software for tasks like data entry, reporting, and analysis.
3. Differentiate between manual and computerized accounting, recognizing areas suitable for automation.
4. Apply valuation methods like DCF, market comparable, and asset-based approaches for goodwill and shares.
5. Analyze factors impacting valuation, such as financial performance and market conditions.
6. Interpret valuation reports for investment, merger, and acquisition decisions.
7. Understand regulatory requirements and accounting standards for electric, hotel, and holding companies.
8. Prepare tailored financial statements for electric, hotel, and holding companies.
9. Address specific accounting challenges for electric, hotel, and holding companies, like revenue recognition and financial statement consolidation.

Unit	Contents	No. of Periods
Unit- I	Accounting standards- concepts benefits procedure for issue of Accounting. Computerized Accounting - Meaning, Advantages, Features, terms used in Computerized accounting. Difference between Computerized and Manual Accounting and scope of Computerization.	13
Unit- II	Valuation of Goodwill and Shares.	13
Unit- III	Accounts for Electric Company.	13
Unit- IV	Accounts for Hotel Company.	13
Unit- V	Accounts for Holding Company.	13
Unit-VI	By using raw financial data prepare income statement, balance sheet by using ratio analysis, evaluate the company's financial health and performance.	10

#### Books Recommended:

1. Advanced Financial Accounting: By- R.L.Gupta.
2. Advanced Accounting: By- M.C.Shukla and T.S. Grewal. S. C. Gupta, S. Chand & Co. Ltd., New Delhi
3. Advanced Cost Accounting: By B.M.Lall Nigam & G L.Sharma. Shukla M. C
4. Financial Accounting A Managerial Perspective' By R.Narayanswamy
5. Maheshwari S. N.: Corporate Accounting, Vikas Publishing House, New Delhi.
6. Grewal T. S. and Gupta S. C.: Advanced Accounts; S. Chand & Co. New Delhi
7. Gupta R.L. &RadhaswamyM: Company Accounts; Sultan Chandand Sons, New Delhi.

## B.Com. III (Accounting and Finance)

### Semester VI Cost Accounting

Code of Course	Title of Course	Total No. of Periods
BAF-51	Cost Accounting	75

Time: 3 hours

Theory: 80 Marks

#### Course outcomes:

Upon completion of the Cost Accounting course, students will:

1. Gain in-depth knowledge of various costing methods across industries, enabling tailored application to industry needs.
2. Critically analyze the benefits and characteristics of different costing methods to support organizational decision-making.
3. Understand operating costing nuances, especially in service-oriented sectors, for effective cost management.
4. Develop expertise in contract costing, resolving practical issues related to contract accounts.
5. Acquire skills in calculating normal/abnormal losses, handling joint products/by-products, and preparing precise process accounts.
6. Efficiently prepare job cost sheets with acquired skills.
7. Differentiate between process and job costing methodologies to select the most appropriate approach for specific situations.

Unit	Contents	No.of Periods
Unit- I	Methods and Techniques of Costing - different Methods of costing, concept, advantages and features of different Methods of costing.	13
Unit- II	Operating Costing (Service Costing).	13
Unit- III	Contract Costing - meaning and use, practical problems on contract account.	13
Unit- IV	Process Costing, normal and abnormal loss joint and by-product, preparation of process account.	13
Unit- V	Job Costing - meaning and use preparation of job cost sheet. Difference between Process Costing and Job Costing.	13
Unit- VI	6.1 Analyze the case studies to identify the types of costing method used and justify why this method is appropriate for the company. 6.2 Visit to a Building Contractors site and prepare Cost Sheet for Total Cost And Contract Profit. 6.3 Visit to a manufacturing Industry such as oil, Sugar & Dal Mill, prepare different process Costing accounts	10

#### Books Recommended:-

1. Swaminathan: Lectures on costing, S.Chand& Company (P) Ltd., New Delhi.

2. C.S. Rayudu: Cost Accounting, Tata Mc Grow Hill & Co. Ltd., Mumbai
3. Ravi M. Kishor : Cost Accounting, Taxmanne Ltd., New Delhi.
4. N.K. Prasad: Principles & practices of cost accounting ,Book Syndicate Pvt. Ltd. Calcutta
5. Singhavi N.P., Dr. Gupta J.K., Dr. Darware P.D. & Nagpure N.K. : Cost Accounting, Himalaya Publishing House, New Delhi

## B.Com. III (Accounting and Finance)

### Semester VI

#### *Company Law*

<i>Code of the Course/Subject</i>	<i>Title of the Course/Subject</i>	<i>Total Number of Periods</i>
<b>BAF-53 (DSC)</b>	<i>Company Law</i>	75

#### **Course Outcomes:**

The students will be able to –

1. Gain the required knowledge for the formation of a Company.
2. Understand the liability of the Promotor of the Company.
3. Acquire a basic understanding of the documents necessary for forming a Company.
4. Acquire knowledge about various types of companies and shares.
5. Understand the skills required for a Company Secretary

<b>Unit</b>	<b>Topic</b>	<b>No. of Periods</b>
<b>I</b>	1.1 Introduction Of Company, definition, and features of Company 1.2 Classification of Company 1.3 Formation and incorporation of a company 1.4 Role of promoters and liability of the promoter	14
<b>II</b>	2.1 Memorandum of Association – various clauses, the doctrine of ultra vires, and alteration of memorandum 2.2 Articles of Association – meaning, contents, and alteration 2.3 Prospectus – definition, contents, statement -in lieu of prospectus, shelf prospectus, Red Herring Prospectus 2.4 Mis-statements in Prospectus and their Consequences	14
<b>III</b>	3.1 Definition of shares and various types of shares and structure of share capital 3.2 Application, allotment, and forfeiture of shares 3.3 Transfer and Transmission of shares 3.4 Share Certificate and dematerialization of shares	13
<b>IV</b>	4.1 appointment, qualification, and legal status of Company Secretary 4.2 Rights, duties, and responsibilities of Company Secretary 4.3 Remuneration of Company Secretary 4.4 Retirement of Company Secretary	13
<b>V</b>	5.1 Various Types of Meetings 5.2 Secretarial work related to various meetings, notices, Agenda, Minutes, and other formalities regarding the meetings. 5.3 Secretarial Standard [SS-2] on General Meetings 5.4 Quorum for meetings, Proxies, voting, and Poll <b>.Skill Modules</b>	13
<b>VI</b>	6.1 According to your requirements decide which type of company you can set up and what is its registration procedure. 6.2 Procedure for application for the registration of a company 6.3 Procedure for opening a demat account.	10

6.4 Draft Notice of the Annual General Meeting	
6.5 Draft notice of statutory meeting	
6.6 Draft Notice of Board Meeting	
6.7 Draft minutes of the annual general meeting	
6.8 Draft Minutes of Board Meeting	

**BOOKS RECOMMENDED:**

1. Company Law and Secretarial Practice – N. D. Kapoor, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Company Law and Secretarial Practice – Dr. S. M. Shukla, CS K. Jain, Sahitya Bhawan Publications, Agra
3. Companies Act, 2013 With rules – By Commercial Law Publishers (India) Pvt. Ltd.
4. Company Law (Volume – 1) Rakesh Bhargava: Taxmann's, New Delhi.
5. Company Law – Manoj Jagtap and Shaila Nibjiya, SaijyotiPublications, Nagpur
6. Principles of Company Law – M. C. Shukla, S. S. Gulshan, S Chand Company Ltd., New Delhi
7. A Textbook of Company Law – P. P. Gogna, Chand & Company, New Delhi
8. Company Law: Ashok K. Bagrial, Vikas Publishing House Pvt. Ltd. Bangalore
9. Company Law: H. K. Saharaya, Universal Law Publishing Co., New Delhi
10. Indian Company Law – AwatarSingh, Sultan Chand & Sons, New Delhi
11. Guide to Company Law: Procedures, M. C. Bhandari, Wadhwa & Company, Nagpur
12. Company Act- 2013 –Ravi Puliani, Mahesh Puliani, Bharat Law House Pvt. Ltd., New Delhi
13. कंपनी कायदा, करमचंद नेरकर, वर्षा ठाकरे, सी,एस. कांबळे, साई ज्योती पुब्लिकेशन, नागपूर .
14. कंपनी कायदा, डॉ. आर. एल. नौलखा , रमेश बुक डेपो, जयपूर.
15. कंपनी कायदा, डॉ. राधेशायम पी.चोधरी, प्रा. तुषार एम. कोटक,साई ज्योती पुब्लिकेशन, नागपूर .

**B.Com. (Accounting & Finance) Semester- VI**  
**PERSONAL FINANCIAL PLANNING**

**Subject Code :- BAF :- 54**

<b>Code Course</b>	<b>Title of Course</b>	<b>Total No. of Periods</b>
<b>BAF :- 54 (DSC)</b>	<b>PERSONAL FINANCIAL PLANNING</b>	<b>75</b>

**Time: 3 Hours**

**Marks: 80**

**Objectives:**

- To develop an understanding among the student about personal financial planning.
- To develop an understanding among the student about risk analysis & insurance planning.
- To develop an understanding among the student about investment planning.
- To develop an understanding among the student about retirement planning.
- To develop an understanding among the student about tax planning.

**Unit 1: Personal Financial Planning**

Introduction, Meaning & Concept of Personal Financial Planning; Need & Importance of Personal Financial Planning; Process of Personal Financial Planning; Financial Planner as a Profession

**Unit 2: Insurance Planning**

Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical (Health) Insurance.

**Unit 3: Retirement Planning**

Retirement needs, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counseling

**Unit 4: Investment Planning**

Meaning, Need & Importance of Investment Planning, Mutual Fund, Capital Market, Asset Allocation, Investment strategies and Portfolio construction and portfolio management

**Unit 5: Tax Planning**

Income-tax computation for Individuals, Statutory provisions pertaining to Capital Gains and indexation, House Property, Deduction and Allowances, Non Resident Indian tax laws, and Tax Management Techniques.

**Recommended Books :**

1. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
  2. Prasadi, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
  3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
  4. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi
  5. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi.
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## Group-A

### B.Com. III (Accounting and Finance)

#### Semester VI

#### Internet and World Wide web- II

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
<b>BAF-55 (DSE)</b>	<b>Internet and World Wide Web-II</b>	<b>60</b>

**Course Outcomes:**

The students will be able to–

1. Familiarizing yourself with the basic concepts of world wide web.
2. Concept of hyperlink, types of hyperlinks.
3. Features of Web Directory & search engines.
4. Objectives of social networking website & Features of Mobile App.
5. Generate UPI QR code & methods of payment
6. Google enabled Services.

Unit	Topic	No. of Periods
<b>I</b>	<b>: world wide web:</b> History & Architecture of world wide web, exploring the WWW <b>1:2: Website:</b> Meaning of Website, web page and homepage, features of web page, Meaning of portal, Concept of hyperlink, types of hyperlinks, Hypertext transfer protocol, Telnet.	12
<b>II</b>	<b>: Web Directory:</b> Meaning of Web Directory, Features of Web Directory, Types of Web Directory. <b>: Search Engines:</b> Meaning of Search engines, history of search engines, guideline for effective searching, Features of Google, Bing, and Yahoo Search engine	12
<b>III</b>	<b>: Social Networking Websites:</b> Meaning of social networking website, Features of Social networking websites, objectives of social networking website. Features of Facebook, Instagram, Tweeter Website. <b>: Mobile Applications (App.):</b> Meaning of Mobile App, Features of Mobile App, Feature of Google Play Store, Feature of What's App. Concept, history & features of BHIM App. UPI QR code concept, generate UPI QR code, methods of payment in BHIM, how to accept IPO mandate in BHIM.	12
<b>IV</b>	<b>: Google enabled Services:</b> Meaning of Google Drive, Features and Uses of Google Drive. <b>: Google Forms:</b> Meaning of Google Forms, Features of Google Forms, Creating of Google Forms, sending link of Google forms. How to view responses for Google form in sheets and edit data in a Google sheet & chart.	12
<b>V</b>	<b>Google Classroom:</b> Concept of Google Classroom, features, uses and limitations of Google Classroom, <b>: How to sign into Google classroom, Creation of Google Classroom, how to sign into Google classroom as a student, send syllabus, add topic &amp; class materials, class test and grade.</b>	12

**Books Recommendation:**

- 1) Agarwala Kamlesh N. and Agrawala Deeksha Bridgeto the online store font: Macmillon India, New Delhi
- 2) Phillips Lee Anne, Practical HTML4, Prentice Hall New Delhi.
- 3) Minoli Deniel, Minoli Emma. Web Commerce Technology Handbook, Tata MC: Graw Hill, New Delhi.
- 4) Deitel Harvey M. and Deitel Paul J and Neita T. R. Complete Internet and World Wide Web programming Training courses, Prentice Hall, New Delhi.
- 5) Internet and World Wide Web Prof. Uday Shrikrushna Kale, Shri Sainath Prakashan, Dharmapeth Nagpur-10
- 6) Internet and World Wide Web S. M. Kolte, Pimpalpure & Co. Publishers, Nagpur.



CodeoftheCourse/Subject	TitleoftheCourse/Subject	TotalNumberofPeriods
<b>BC-</b>	<b>InternetandWorldWideWeb-II</b>	<b>15</b>

**CourseOutcomes:**

**Studentswillbeabletolearnattheendofpractical's:**

- 1) SearchingandsurfingthewebpagesandwebsitesonWWW.
- 2) GenerateUPIQRcodeandmethodsofpaymentinBHIM
- 3) HowtoacceptIPOmandateinBHIM
- 4) CreatingGoogleFormsinvarioustypesandSendinglinkofGoogleforms
- 5) EditingdatainaGooglesheet&chart.
- 6) CreationofGoogleClassroomandaddtopic&classmaterials,classtestandgrade

**ListofPractical's:**

1. GiveprocessforeffectivesearchinginGoogleSearchengine.
2. HowtodeletehistoryinBingSearchengine?
3. HowtogenerateUPIQRcodeinBHIMApp?
4. MethodsandProcedureofpaymentinBHIMApp.
5. HowtoacceptIPOmandateinBHIM?explaininbrief.
6. PrepareGoogleFormsforsurveyofCompanySalesgrowthordatacollectionorformanagingevent registrations and creating a quick opinion poll.
7. CreatequizzeswithmarksinGoogleforms.
8. BrieflydescribevarioustypesoflinkstobesentforGoogleforms.Explaintheprocedureofanyonemethod.
9. ExplaintheviewresponsestoaaGoogleforminsheetsandeditdatainaGooglesheet&chart.
10. PrepareGoogleClassroom,
11. Describetheprocedureforsendingsyllabus,addingtopic&classmaterialsGoogleClassroom.
12. ExplaintheprocessfortakingclasstestandgradingsysteminGoogleClassroom.

**DivisionofMarksforPractical's**

RecordPreparation	10Marks
PracticalPerformance	10Marks
Viva-Voce	10Marks
MarksDescription	10Marks
<b>PracticalTotal</b>	<b>40Mark</b>

**B.Com. III (Accounting and Finance)**  
**Semester VI**  
**E- Commerce-II**

<i>Code of the Course/Subject</i> <b>BAF-56</b>	<i>Title of the Course/Subject</i> <i>E-commerce -II</i>	<i>Total Number of Periods</i> 75
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Objectives:

The students will be able to –

1. The objective of the course is to acquaint the students with the internet- based e-commerce, business models, internet marketing and e-governance.
2. e-commerce and to make them comprehend its practical aspects as well as growth potential of e-commerce in India.

Unit	Topic	No. of Periods
<b>I</b>	<b>Internet e-commerce Business Models:</b> Social media model, advertising model, retail model, hybrid model, merchant model, informational model, drop-shipping model and revenue model.	14
<b>II</b>	<b>B2C Internet Marketing:</b> Meaning of online marketing or internet marketing, online marketing strategies, marketing channels, internet branding, online publishing and advertising.	13
<b>III</b>	<b>B2B Online Marketing:</b> Use of internet based electronic data interchange (EDI), Benefits of online marketing in B2B e-commerce, procurement reengineering, just in time delivery, online marketing issues.	13
<b>IV</b>	<b>E-governance:</b> Meaning of e-governance and e-government, Objectives of E-governance, Private sector interface in E-Governance, Concepts of government to Business (G2B), Business to Government (B2G), Citizen to Government (C2G),	<b>13</b>
<b>V</b>	<b>E- Governance Models:</b> Application of Internet EDI in E-governance, E-governance in India, E-Governance Models, Comparative Analysis Model, Wider Dissemination Model, Critical Flow Model, E-advocacy Model <b>Skill modules:</b> <b>(Any Two)</b> 1. Describe Online payment Transaction process of Debit/ credit card/ phone number pay.	<b>12</b>
<b>VI</b>	2. Write process of online ticket booking of railway or airline with practical and attached print out. 3. Write process of e- tender. ( How to fill-up e-tender form of Govt.) and attached print out.	<b>10</b>

**Books Recommended**

1. Agrawala Kamalesh N and Agrawal Deeksha :  
Bride to Online Storefront, Macmillon India, New Delhi.
2. Agarwala Kamalesh N. and Agrawal Deeksha:  
Business on the Net- Introduction to e- Commerce; Macmillon India, New Delhi
3. Agarwala Kamalesh N. and Agrawal Deeksha:  
Bulls, Bears and The Mouse-An Introduction to Online Stock Market Trading;  
MacmillonIndia, New Delhi.
4. Tiwari Dr. Murli Dr.: Education and E-Governance; Macmillon India, New Delhi.

5. Afuah A. and Tucci C.: Internet Business Models and Strategies; Mc Graw Hill, New York.
6. Internet Business Models and Strategies; Mc Graw Hill, New York.

### **Internal Assessment Scheme**

1. Theory paper will carry 60 marks and internal assessment 40 marks
2. Out of 40 internal marks 20 Marks will be based on continue evaluation of the student, assignment, class test, seminar, web-site visit /Industrial visit and project report and 20 marks for **Skill modules**.
3. Student will have to work under the guidance of the teacher and submit project report before fifteen days of the commencement of the theory examination.

## Group-B

### B.Com. III (Accounting and Finance)

#### Semester VI

#### Indian Insurance -II

Subject code	Title of the subject	Total No. of Periods
BAF-57 (DSE)	<b>Indian Insurance System II</b>	75

**Course Outcomes:** To provide an insight in to the regulating and functioning of Insurance Business

Unit	Content	Periods
<b>Unit-1</b>	<b>Insurance corporations:</b> 1.1 LIC: Formation, Management & Functions 1.2 LIC: Role and Importance in Economic Development 1.3 New India Assurance Company: History, Management, Functions 1.4 New India Assurance Company: Role and Importance in Economic Development	13
<b>Unit-2</b>	<b>Insurance Regulations and Acts</b> 2.1 IRDA: History, Role and Limitations 2.2 IRDA Act 2002 2.3 Life Insurance Act 1956 2.4 General Insurance Business Act 1972	13
<b>Unit-3</b>	<b>Career in Insurance-Agent</b> 3.1 Definition, Meaning and Functions of an Agent 3.2 Procedure for obtaining an agency 3.3 Economic Reward of an agent 3.4 Suspension and Termination of an Agency	13
<b>Unit-4</b>	<b>Insurance Marketing</b> 4.1 Marketing Dimensions of Insurance Industry 4.2 Distribution Patterns and Channels 4.3 Pricing and Promotion of Insurance policies 4.4 Advertising and Branding of Insurance policies	12
<b>Unit-5</b>	<b>Current Scenario of Insurance Industry</b> 5.1 Information Technology and Insurance Procedure 5.2 Insurance and Social Security 5.3 PradhanmantriJeevanjyotiBimaYojana&PradhanmantriSurakshaBima Yojana 5.4 Ayushman Bharat-Pradhanmantri Jan AroogYojana	12
<b>Unit-6</b> ( If Applic able )	<b>SKILL ENHANCEMENT MODULE:</b> 1 To visit Insurance office and collect Insurance Claim Form. 2 To visit Insurance Companyoffice and write a Report on Problems in Insurance Face by Insurance agent. 3 Write a report on any one yojana of above. **Activities: Group Discussion, Seminar, Field Visit, Field Work, Survey	12

#### Reference Books:

- 1) Insurance, Dr. C.J.Joshi, PhadakePrakashan, Kolhapur
- 2) Insurance Principles and Practice, M.N.Mishra, S.Chand& Company, New Delhi
- 3) Principles and Practices of Insurance, Dr. P.Periasamy, Himalaa Publishing Houses
- 4) Insurance Regulatory Development Act
- 5) Life Insurance Corporation Act 1965

**B.Com. III (Accounting and Finance)**  
**Semester VI**  
**Indian Banking System -II**

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
BAF-58 (DSE)	Indian Banking System - II	75

Outcome:-

- 1) Students should understand the banking and financial Sector in detail.
- 2) Develop Skills carry banking transactions independently
- 3) To give thorough know knowledge of banking operations.
- 4) Students will understand the various types of bank lending and process forward by bank.
- 5) Students will Studies non-banking financial institutions and non performing assets with RBI guidelines.

Unit	Contents	No. of Periods
Unit-I	<b>Retail Banking in India</b> 1.1 Meaning, Objective, Type, Importance of retail banking 1.2 Difference between retail banking and branch Banking 1.3 Scope, Coverage and Role 1.4 Future of Retail Banking in India	13
Unit-II	<b>Procedure for opening and operating of deposit account</b> 2.1 Concept, Procedure for Opening Deposit Account(KYC) 2.2 Type of Deposits Account, Recurring deposits: Premature encashment and loan against recurring deposit. 2.3 Role and Importance 2.4 PMJDY: Concept, Objectives, Importance, Advantages	13
Unit-III	<b>Granting Loan and Advances Banking Purpose</b> 3.1 Concept, Procedure, Precautions, Role and Importance 3.2 Types of Loan and Advance and Foreign currency loans 3.3 PMMY : Concept, Objective and Importance	13
Unit-IV	<b>Agency Functions: Trusteeship</b> 4.1 Meaning, Role and Importance of Agency Function 4.2 Type of Agency Function 4.3 Agency Functions to word Government 4.4 Types of Banker Customer Relationship (Debtor and Creditor, Trustee and Beneficiary, Mortgagor and Mortgagee) 4.5 Trusteeship Services : Securities, Debenture, Executor	14
Unit-V	<b>Modern technology in Banking Sector (Online)</b> 1.1 Internet Banking and Mobile Banking : Concept, Importance, Procedure and Precautions 1.2 Mobile Payment Wallets: Concept, Procedure, Type and Precautions 1.3 Plastic Money: Concept, Type, Procedure and Precautions 1.4 Electronic Payment System: ECS, EFT, NEFT and RTGS	14
Unit-VI (If Applicable)	<b>Skill Enhancement Module:</b> 6.1 Visit to any Bank to learn the Modern Technology Banking Business and Submit the Visit Report 6.2 To Visit any bank and write a Report on <b>Modern technology in Banking Sector</b> 6.3 Develop skills to carry banking transactions independently ** Activities: Group Discussion, Seminar, Field Visit , Field Work, survey	08

**Books Recommended:**

1. Indian Banking System – Dr. Megha Kanetkar
2. Rural Banking in India –Manas Chakrabarti
3. Indian Banking Law & Practice – Dr. Gangadhar Kayande Patil
4. Indian Banking System – Dr. S.M. Kolte
5. Principles of Banking Business – Dr. S.M. Kulkarni, Dr. R. R. Berad, Dr. L. Kulkarni