

Master of Commerce
M.Com.(CBCS) – Sem. II
M.Com. First Year Semester – II
Course Type : Major Course
Course Name : ADVANCED FINANCIAL ACCOUNTING – II
Course Code ----

Course Outcomes

CO1	To understand the concept of corporate restructuring, its accounting methods.
CO2	To understand the concept of corporate Reconstruction, its accounting methods.
CO3	To understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies.
CO4	To Prepare Statement of Affairs of the Companies in Liquidation

Unit - I

ACCOUNTING FOR CORPORATE RESTRUCTURING:

Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration, Accounting Procedure of Amalgamation and Absorption (Theory & Advanced problems only)

Unit - II

ACCOUNTING FOR CORPORATE RECONSTRUCTION:

Internal and External Reconstruction of Companies, Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction. (Theory & Advanced problems only)

Unit - III

CONSOLIDATED FINANCIAL STATEMENTS::

Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend. (Theory & Numerical)

Unit - IV

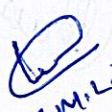
LIQUIDATION OF COMPANY

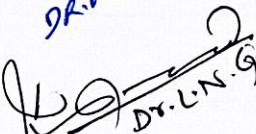
Meaning, Types of Liquidation, Steps in Voluntary Liquidation, Functions of Liquidator, Liquidators remuneration/Commission. Preparation of Statement of affairs including deficiency /surplus account. (Theory & Numerical)

Books Recommended:-

- 1) Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
- 2) Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
- 3) Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
- 4) Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
- 5) Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
- 6) R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
- 7) Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
- 8) Financial Accounting A. Mukherjee, M. Hanif (McGraw Hill)


Dr. R. Karmore


DR. M. L. VANSARE


DR. L. N. GUIKWAD.


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Paper Pattern
Advanced Financial Accounting- I

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit –I	a. Theory/ Problem b. Problem	08 marks 08marks
		OR	
		c. Problem	16 marks
2	Unit –II	a. Theory/ Problem b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
3.	Unit –III	a. Theory/ Problem b. Problem	08 marks 08 marks
		OR	
		c. Problem	16 marks
4.	Unit –IV	a. Theory/ Problem b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

(Chairman)
Dr. R. Karmore

DR. M. L. VANJARE

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Master of Commerce
M.Com.(CBCS) – Sem. II
M.Com. First Year Semester – II
Course Type : Major Course
Course Name : COST CONTROL AND ANALYSIS
Course Code ----

Course Outcomes

CO1	Familiarize the students with the basic cost allocation and control of various cost and method of costing.
CO2	Explain the classification of cost, methods and techniques, and student will be able to calculate the cost of goods.
CO3	Student will be able to allocate overheads on the basis of Activity Based Costing.
CO4	Student will be able to skills in computation and analysis of various variances

Unit - I

MATERIALS & LABOUR COST CONTROL:

MATERIALS CONTROL:

Meaning Steps Involved - Materials and Inventory - Techniques of Material/Inventory Control - Valuation of Inventory - Material Losses. (Theory & Numerical)

LABOUR COST CONTROL:

Direct and Indirect Labour, Steps Involved - Treatment of Idle Time, Holiday Pay, Overtime, Leave with pay, Absenteeism, etc. in Cost Accounts. Method of wages Payments. (Theory & Numerical)

Unit - II

COST CONTROL, COST REDUCTION, CONTROL SYSTEM AND REPORTING :-

Role of Cost Accountant Value analysis, Cost reduction, Control System and Control report.

Machine Hour Rate and Labour Hour Rate. (Theory & Numerical)

Unit - III

OPERATING COSTING:

Meaning- Different types of operating costing businesses - Goods & Passenger Transport, Hotel & Power generating. (Theory & Numerical)

Unit - IV

STANDARD COSTING

Standard Costing as an Instrument of Cost Control - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour, Overheads. (Theory & Problem)

Books Recommended:-

- 01 Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastawa Tata Mcgraw Delhi
- 02 Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi
- 03 Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. Delhi
- 04 Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
- 05 R.S.N.Pallai, VBhagavathi–Cost Accounting–S.Chand, New Delhi
- 06 Cost Accounting-Principles & Practices Dr.M.N. Arora Vikas Publishing House New Delhi
07. Jain S.P.– Advanced Cost Accounting–Kalyani Publication
08. Gawada, J Made–Advanced Cost Accounting–Himalaya Publication House

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M.N.

(DR M.L. VANSARA)

(B.G.)

(R. Karmore Chairman)

Paper Pattern
Cost control and Analysis

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit –I	a. Theory/ Problem b. Theory/ Problem	08 marks 08marks
		OR	
		c. Theory/ Problem	16 marks
2	Unit –II	a. Theory/ Problem b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
3.	Unit –III	a. Theory/ Problem b. Problem	08 marks 08 marks
		OR	
		c. Problem	16 marks
4.	Unit –IV	a. Theory/ Problem b. Problem	08 marks 08 marks
		OR	
		c. Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

Dr. R. Karmme
(Chairman)

Dr. M. L. V. N. S. A. K.
Dr. M. L. V. N. S. A. K.

Master of Commerce
M.Com.(CBCS) – Sem. II
M.Com. First Year Semester – II
Course Type : Major Course
Course Name : FINANCIAL ANALYSIS AND CONTROL
Course Code ----

Course Outcomes

CO1	Students will develop an understanding of basic financial analysis.
CO2	Students will be able to analyze the Balance Sheets to interpret the business's financial situation.
CO3	Students will be able to use financial analysis and control tools in the future.
CO4	By providing knowledge of various capital budgeting techniques, students will be able to understand the tools required to manage risks, make wise investment decisions, and achieve financial goals

Unit I

FUNDAMENTALS OF FINANCIAL ANALYSIS AND CONTROL

Meaning, Importance, Advantages, Limitations of Financial Analysis and Control
Uses of Financial Analysis and Control.

Unit-II

COMPARATIVE AND COMMON SIZE STATEMENT

Meaning, Importance, Advantages, Limitations of Uses of Comparative and Common Size Statements. Problems on Intra and Inter-Company Comparison

Unit-III

CAPITAL BUDGETING TECHNIQUES

Concept , Importance of Various Techniques of Capital Budgeting

- A. Payback Period
 - B. Internal Rate of Return
 - C. Net Present Value
 - D. Profitability Index
 - E. Accounting Rate of Return
 - F. Discounted Pay Back Period
- (Theory & Problem)

Unit –IV

RATIO ANALYSIS AND TREND ANALYSIS

Meaning, Importance, Advantages, Limitations of Uses of Ratio Analysis and Trend Analysis, Problems on Ratio Analysis and Trend Analysis

List of Reference Books:-

1. Ravi M. Kishore Management Accounting & Financial Analysis Taxman New Delhi
2. Dr.Jawahar Lal Dr. Sucheta Guaba Financial Reporting and Analysis Himalaya Publication House New Delhi
3. P Perm Chand and Madna Mohan Financial Accounting and Analysis Himalaya Publishing Mumbai
4. Management Accounting S. P. Gupta

Paper Pattern

Financial Analysis and Control

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1- Unit –I

a. Theory 08 marks

b. Theory 08marks

OR

C. Theory 16 marks

Q.2 - Unit –II

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.3 - Unit –III

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.4 - Unit –IV

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16 marks

Q.5 –

Unit-I a Theory / Problem 04 marks

Unit-II b Theory / Problem 04 marks

Unit-III c Theory / Problem 04 marks

Unit-IV d Theory / Problem 04 marks

(Chairman)
Dr. R. Karmore

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(Dr. M. L. VANDHARE)

Master of Commerce
M.Com.(CBCS) – Sem. II
M.Com. First Year Semester – II
Course Type : Elective course
Course Name : ADVANCED FINANCIAL MANAGEMENT
Course Code ----

Course Outcomes

CO1	Student will understand the use of various tools, techniques and methods of Financial Management.
CO2	Student will be able to sharpen their critical thinking about working capital management.
CO3	Student will understand the methods & computation of cash Management.
CO4	Student will be able to sharpen their decision making about Debtors, Creditors and Inventory Management.

Unit I: FINANCIAL STATEMENTS & FINANCIAL ANALYSIS

Concept of Financial Statements, Income and Balance Statements, Financial Analysis –Types and Techniques. *(Theory)*

Unit II: MANAGEMENT OF WORKING CAPITAL

Working Capital Meaning, Importance of working capital management, components of working capital, Factors Influencing working capital requirement, Estimating working capital management, working capital Cycle (Operating Cycle). *(Theory and Numerical)*

Unit III: Management of cash and marketable securities

Meaning of Cash Management, Motives of Holding Cash, Objective of cash management, Management of Cash Balance (Setting cash Balance, Cash Cycle, Zero Balance Account, Money Market Banking, Petty Cash Imprest System), Meaning and types of Float, Management of Float, Meaning and types of Marketable Securities, Cash Management Planning with cash Budget, Cash Management Model (Baumols Model, Moller -Orr Model). *(Theory and Numerical)*

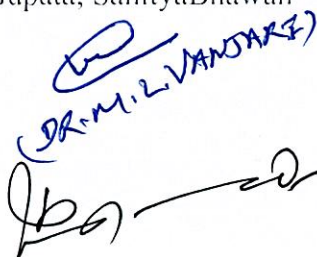
Unit IV: Debtors, Creditors and Inventory Management:

Meaning of Receivables, Cost of receivables, credit policy and evaluation of debtors, cash Discount policy and ascertainment of cost of cash discount, Effective cost of bills discounting, Meaning of Creditors, calculation of cost of credit, Inventory Management. *(Theory and Numerical)*

BOOKS RECOMMENDED

1. Financial Management by DR. S. K. Sharma , S. Chand
2. Financial Management by DR. Ravi M., Kishor , Taxaman
3. Advanced Financial Management Dr. S. P. Gupata, SahityaBhawan
4. Advanced Financial Management Dr. M.A. Kohod, Dr. S. K. Mishara, Prof D.P. Bhivpathaki.
5. उच्चवित्तीयप्रबंधन, Dr. S. P. Gupata, SahityaBhawan


R. Karmore
(Chairman)


(DR. M. L. VANSARE)




M. L. Vansare

Paper Pattern
Advanced Financial Management

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1-Unit –I

a. Theory 08 marks

b. Theory 08marks

OR

C. Theory 16 marks

Q.2 - Unit –II

a. Theory 08 marks

b. Theory/ Problem 08 marks

OR

c. Theory /Problem 16marks

Q.3- Unit –III

a. Theory 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16marks

Q.4- Unit –IV

a. Theory 08 marks

b. Theory/ Problem 08 marks

OR

c. Theory/Problem 16 marks

Q.5 –

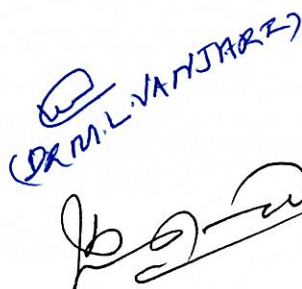
Unit-I a. Theory 04 marks

Unit-II b. Problem 04 marks

Unit-III c .Problem 04 marks

Unit-IV d . Problem 04 marks


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(Dr. M. L. VANJARE)


Dr. M. L. Vanjare

Master of Commerce
M.Com.(CBCS) – Sem. II
M.Com. First Year Semester – II
Course Type : Elective Course

Course Name : **BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

Course Code ----

Course Outcomes

CO1	To familiarize the learners with the concept and relevance of Business Ethics in the modern era.
CO2	To analyse ethical aspect in finance. To get aware about the consequences of unethical behaviour in finance.
CO3	To trace the historical evaluation of CSR. To analyses the factors affecting the growth of CSR. To learn the arguments in favor and against CSR.
CO4	To analyze the provision for Corporate Social Responsibility in Companies Act2013
CO 5	To summarize CSR as Strategic business tool for sustainable development

Unit - I

INTRODUCTION TO BUSINESS ETHICS

Introduction to business ethics and values: Meaning, Characteristics, Importance, Need for Business ethics. Indian Ethos ad Ethics, Factors influencing business ethics, Arguments for and against business ethics, Types of ethical dilemmas. Values: Meaning, Types of values.

Unit - II

ETHICAL ISSUES IN THE ACCOUNTING AND FINANCE

Introduction, Ethic in Finance. Meaning of finance in ethics, importance of ethics in finance, Code of ethics in finance, key terms in financial ethics, unethical behaviour in financial market, consequences of unethical behaviour in finance, ethical principles in accounting.

Unit - III

CORPORATE SOCIAL RESPONSIBILITY

Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Factors affecting the growth of CSR, impact on development programme under Corporate responsibility on Society, Arguments in favour and Against of Corporate Social Responsibility

Unit - IV

REVIEW CURRENT TRENDS AND OPPORTUNITIES IN CSR

Provision for Corporate Social Responsibility in Companies Act2013 –Section 135 Scope for CSR Activities under Schedule VII. CSR as Strategic business tool for sustainable development Review of successful corporate initiatives and challenges of CSR Case.

Books Recommended:-

- 1) Baxi.C.V. Corporate Social Responsibility. Concept & Cases, The Indian Experience. Prasad Excel Books.

Dr. R. Karmore
(Chairman)

Dr. M. L. Vanshast

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- 2) Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
- 3) Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.
- 4) Baxi.C.V. Corporate Social Responsibility, Concept & Cases, The Indian Experience. Prasad Excel Books.
- 5) Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
- 6) Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.

Paper Pattern

BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit –I	a. Theory b. Theory	08 marks 08marks
		OR	
		c. Theory	16 marks
2	Unit –II	a. Theory b. Theory	08 marks 08 marks
		OR	
		c. Theory	16marks
3.	Unit –III	a. Theory b. Theory	08 marks 08 marks
		OR	
		c. Theory	16 marks
4.	Unit –IV	a. Theory b. Theory	08 marks 08 marks
		OR	
		c. Theory	16marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

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(Chairman)

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(DR. M. L. VANDARE)