

A.T.V.V. Mandal's
B. D. Kale Mahavidyalaya, Ghodegaon.

Department of Commerce
Syllabus outcomes (2018-19)

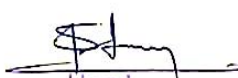
M.Com -II (2013 Pattern)

SEM. III: BUSINESS FINANCE Course code: 301


Topic No.	Topic Title
1.	Business Finance
2.	Strategic Financial Planning
3.	Corporate Securities and Sources of Long-term Finance
4.	Short Term Finance and Working Capital Management

Course Outcomes:

- To enable students to acquire sound knowledge of concepts, nature and structure of business finance.


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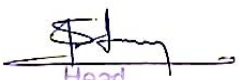
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SEM. III: RESEARCH METHODOLOGY FOR BUSINESS Course code: 302


Topic No.	Topic Title
1.	Introduction to Business Research
2.	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling
3.	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection
4.	Research Report and Mode of Citation & Bibliography

Course Outcomes:

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and social sciences.
3. To enable students, in developing the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques.


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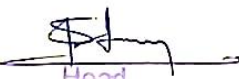
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SEM. III: ADVANCED AUDITING Course code: 303

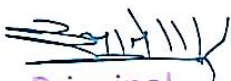
Topic No.	Topic Title
1.	Introduction
2.	Standards on Auditing
3.	Internal Control
4.	Audit of Limited Companies
5.	Audit Committee and Corporate Governance
6.	Audit under Computerized Information System (CIS) Environment

Course Outcomes:

- To impart knowledge and develop understanding of methods of auditing and their application


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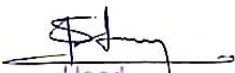
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SEM. III: Specialized Areas in Auditing Course code: 304


Topic No.	Topic Title
1.	Audit Under Tax Laws
2.	Internal Audit
3.	Audit of Banks
4.	Audit of Co-operative Societies
5.	Audit of Specialized Units
6.	Government System of Audit

Course Outcomes:

- To impart knowledge and develop understanding of methods of audit in Specialized areas.


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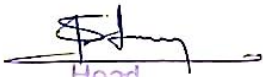
M.Com -II (2013 Pattern)

SEM. IV: Capital Market and Financial Services Course code: 401


Topic No.	Topic Title
1.	Capital market
2.	Stock Market
3.	Financial Services
4.	Securities and Exchange Board of India (SEBI)

Course Outcomes:

- To enable students to acquire sound knowledge, concept and structure of capital market and financial services.


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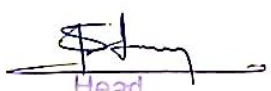
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SEM. IV: Industrial Economic Environment Course code: 402-A


Topic No.	Topic Title
1.	Industrial Finance
2.	Industrial Growth and Policy in India
3.	Effects of New Economic Policy (1991).
4.	Industrialization and Environmental Issues.
5.	Information Technology (IT) Industries
6.	Industrial Relations and Labour Reforms.

Course Outcomes:

1. To study the basic concepts of Industrial Finance.
2. To study the effects of New Economic Policy.
3. To study the impact of Labor reforms on Industries.


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SEM. IV: Recent Advances in Accounting, Taxation & Auditing Course code: 403

Suggested Topics/Areas covering recent developments in the subject:

UNIT	TOPIC
1	IFRS (International Financial Reporting Standards).
2	A Study of Managerial Discussion And Analysis as per Section 49 of Listing agreement.
3	Corporate Governance Compliance by Companies.
4	Accounting and Taxation aspects of Carbon Credit Trading.
5	Environmental Accounting.
6	Forensic Accounting.
7	Lean Accounting.
8	Responsibility Accounting
9	ESO (Employee Stock Options) Accounting.
10	XBRL (Extensible Business Reporting Language).
11	Transfer Pricing.
12	ccounting for KPO (Knowledge Process Outsourcing) and BPO (Business Process Outsourcing).
13	Accounting for NGO Grants.
14	Accounting for Local Self Governments.
15	Introduction of accrual method for Government Accounting.
16	Disclosures in Financial Statements- Recent Trends.
17	Accounting for Human resources.
18	Accounting for Intellectual Property Rights.
19	Inflation Accounting.
20	Brief Study of a) Accounting for Derivatives 02 Page 17 of 43 Page 18 of 43 b) Accounting for Retirement Benefits as per AS-15.
21	Creative Accounting.
22	A brief study of provisions of proposed- i) Direct Taxes Code, ii) Goods and Services Tax, iii) Companies Act, 2013 relating to Account and Audit.
23	on- Financial Reporting Requirements– i) Business Responsibility Reporting, ii) Sustainability Reporting, iii) A brief Study of National Voluntary Guidelines (NVG), iv) Report on Corporate Governance.

Outcomes:

1. To up-date the students with latest developments in the Subject
2. To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books
3. To develop the ability to read, understand, interpret and Summarize various articles from newspapers, journals etc.

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Syllabus outcomes (2020-21)

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SEM. IV: PROJECT WORK / CASE STUDIES Course code: 404

Area of Project Work in Accounting:-

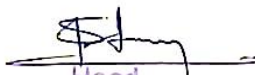
Following is the list of topics for project work in accounting.

1. Financial statement Analysis of –
 - a. A Limited Company for 5 years
 - b. Five Companies of five different industries
 - c. Five companies of one industry e.g. Automobile, Engineering, Textile
 - d. Five banks from Private sector/Co-op. sector
2. Study of Working Capital Management of a large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiaries companies.
6. Valuation of Shares of 10 unlisted Companies.
7. A study of Amalgamation/Merger of procedure of two Companies (Accounting procedure)
8. A comparative study of Accounting System of Hotel industry – Five Star, Three stars, large Hotel and small Hotel.
9. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
10. Study of Accounting for Grants to school, college, and institute.
11. Application of Inflation Accounting to a large Company's Balance Sheet. SPPU/M.Com Part II /Semester IV/ Revised Syllabus/(2019 Pattern)/CBCS/July 2020 Onwards/MLV-HVD
12. Human Resource Accounting for Software, Marketing, Consulting Company
13. Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement.
14. Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.


15. A study of Application of Accounting Standards of five Companies.
16. Audit planning of five firms of Auditors.
17. A study internal Audit system of four companies.
18. Tax planning of 10 assesses
19. Tax Planning regarding purchase of House Property.
20. Tax planning of Partnership Firm/ Limited Company.
21. Taxation of Public Trust
22. A study of Perquisites and its impact on Taxable Income Employees from 10 different companies.
23. A study of ten Export Oriented Units from Taxation point of view.
24. Financial viability of five Co-operative Sugar Factories.
25. Comparative Study of Taxable Income of Individuals and HUFF
26. Problem of units paying Service Tax
27. Accounting for Tour and Travel business.
28. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
29. Comparative Study of Fees Structure of Non-grant and Grant in Aid Educational Institutions.
30. A survey of 20 shareholders regarding utility of Published Annual Accounts of Company.
31. Study of Investment Pattern of 20 Individuals from Taxation point of view.
32. Preparation of Project Report for Small Scale Industry, Hotel, Xeroxing business, Computer Institute, Hospital, Transport Business, Petrol Pump
33. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
34. A financial viability study of Sick Industrial Companies.
35. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
36. A study of Secretarial Audit Report of five companies. SPPU/M.Com Part II /Semester IV/ Revised Syllabus/(2019 Pattern)/CBCS/July 2020 Onwards/MLV-HVD Page 14
37. A study of Cost Audit Report of two companies.
38. A study of Government system Audit of Commercial Undertaking / Local bodies.
39. Commentary on Public Accounts Committee of Central Government.
40. A comparative study of different Accounts Software e.g. Tally, SAP, ERP, Local Software etc.

41. Consolidation procedure of different units of an Educational Society.
42. A study of Significant Accounting Policies of different Companies from different Industries.
43. A study of Qualified Audit Reports of different Companies.
44. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
45. Preparation of Project Report of Agro based industries, Poultry Farming, Dairy business, Nursery, Horticulture farm.
46. A study of Vehicle Loan schemes of different Banks.
47. Excise Accounting at manufacturing unit.
48. A comparative study of NPA of Urban Co-op Banks
49. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
50. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
51. Accounting of Leasing and Finance Companies.
52. A study of Accounting of Electricity Company, (Tata Power, Ahmedabad Electricity Power Co. Ltd.)
53. An exemption under Income Tax Act, availed by 10 different assesses.
54. A comparative financial analysis of running of Luxury buses by private operators and State Transport Corporation.
55. Financial Analysis of Produce Exchanges at Taluka Level.
56. Comparative study of Annual Report of 3 Co-op Banks.
57. Comparative study of Annual Report of 3 Limited companies.
58. Various Accounting Policies followed by Financial Institutions.
59. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
60. Audit classification of a Credit Co-op. Society for last 2 years.
61. Determination of Taxable Income of a Charitable Hospital as per Section 11, 12, 12A & 35 of I.T. ACT. Act. 1961. SPPU/M.Com Part II /Semester IV/ Revised Syllabus/(2019 Pattern)/CBCS/July 2020 Onwards/MLV-HVD Page 15
62. Accounting Standards, their application by the limited company to its annual accounts.
63. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.
64. Analysis of any three recent cases decided by High Court.
65. Study of fraud cases detected by application of S.A.P.

66. Comparative study of Financial Statements of Educational Institutions for 2 years.
67. A study on E filing of Tax Returns- Income Tax, GST etc.
68. A study of Computerized Accounting system in any business unit.


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