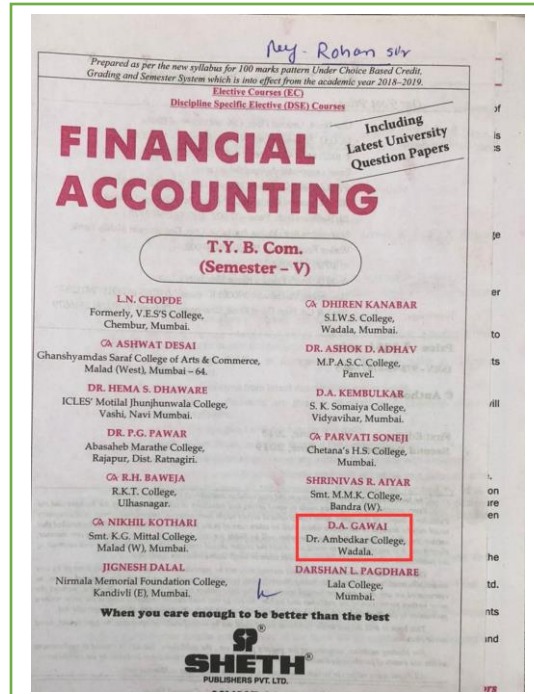
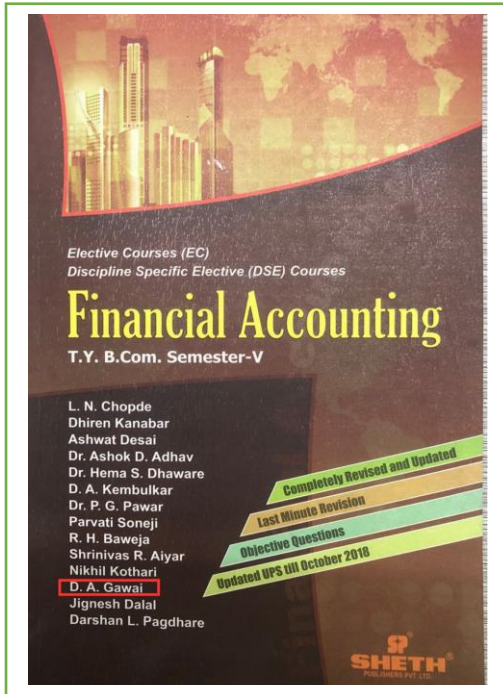


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SYLLABUS

*Elective Courses (EC)
Discipline Specific Elective (DSE) Courses*

**Financial Accounting
(Financial Accounting and Auditing-VII)**

<i>Modules at a Glance</i>		
Sr. No.	Modules	No. of Lectures
1.	Preparation of Final Accounts of Companies	15
2.	Internal Reconstruction	15
3.	Buy Back of Shares	10
4.	Investment Accounting (w.r.t. Accounting Standard - 13)	12
5.	Ethical Behaviour and Implications for Accountants	08
		Total
		60

Sr. No.	Modules / Units
1.	<p>Preparation of Final Accounts of Companies</p> <p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for -</p> <ol style="list-style-type: none"> Closing Stock Depreciation Outstanding expenses and income Prepaid expenses and Pre received income Proposed Dividend and Unclaimed Dividend Provision for Tax and Advance Tax Bill of exchange (Endorsement, Honour, Dishonour) Capital Expenditure included in Revenue expenditure and vice versa purchase of furniture included in purchases Unrecorded Sales and Purchases Good sold on sale or return basis Managerial remuneration on Net Profit before tax Transfer to Reserves Bad debt and Provision for bad debts Calls in Arrears Loss by fire (Partly and fully insured goods) Goods distributed as free samples. Any other adjustments as per the prevailing accounting standard.
2.	<p>Internal Reconstructions</p> <p>Need for reconstruction and company law provisions.</p> <p>Distinction between internal and external reconstructions.</p>

**Our Outstanding Publications for
T.Y.B.Com. Semester - V**

DISCIPLINE RELATED ELECTIVE (DRE) COURSES

MARKETING (COMMERCE - V)
Ajagaonkar, Patkar
OBJECTIVE QUESTIONS IN MARKETING (Commerce - V)
Ajagaonkar, Patkar
BUSINESS ECONOMICS - V
Kokoti, Rajalakshmy
BUSINESS ECONOMICS - V
Mihani, Sayyed

DISCIPLINE SPECIFIC ELECTIVE (DSE) COURSES

FINANCIAL ACCOUNTING
Chopde, Kanabar, Desai, Adhav, Dhaware, Kembulkar & Others
COST ACCOUNTING
Chopde, Apte, Kumar, D'Souza, Banjan & others
MANAGEMENT AND ORGANIZATION DEVELOPMENT (BM-III)
Fulmali, Vashisht
FINANCIAL MANAGEMENT (BM-V)
Chopde, Choudhan, Kukreja, Ghosh, Kulkarni, Soman, Singh

ABILITY ENHANCEMENT COURSES (AEC)

COMPUTER SYSTEMS & APPLICATIONS PAPER - I
Gadwalkar, Tekwani
EXPORT MARKETING - I
Joshi
MARKETING RESEARCH - PAPER - I
Krishna
DIRECT & INDIRECT TAXES - PAPER - I
Singavi, Singavi, Rangras, Lole, Singavi

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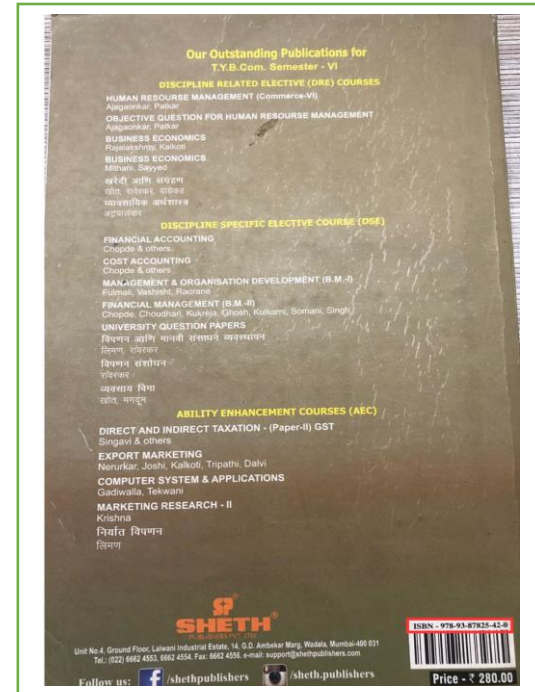
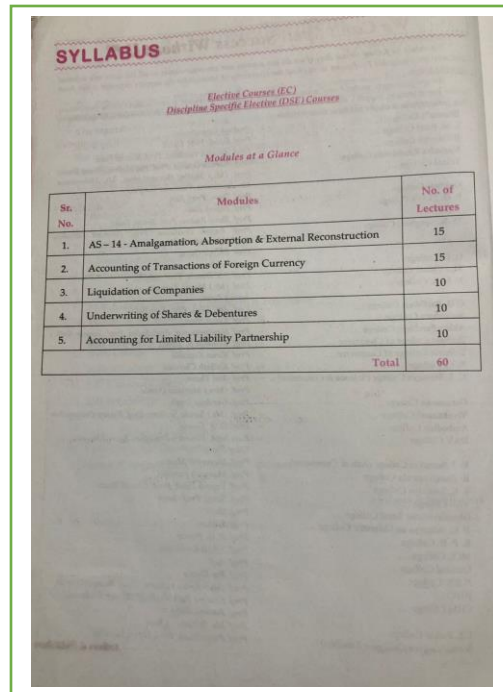
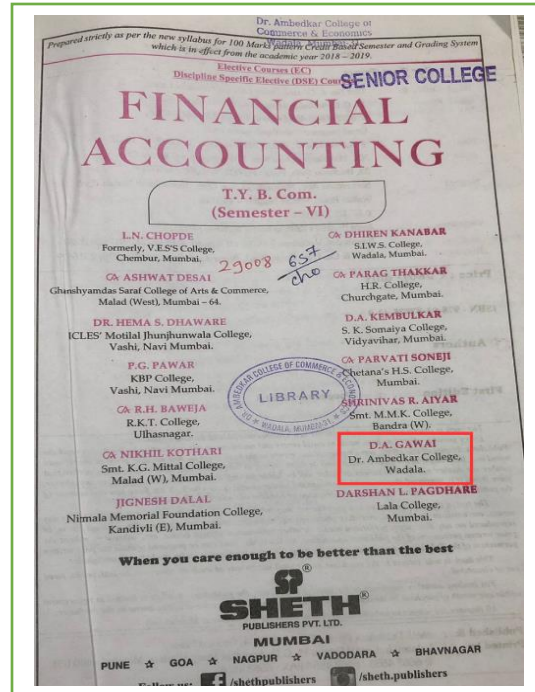
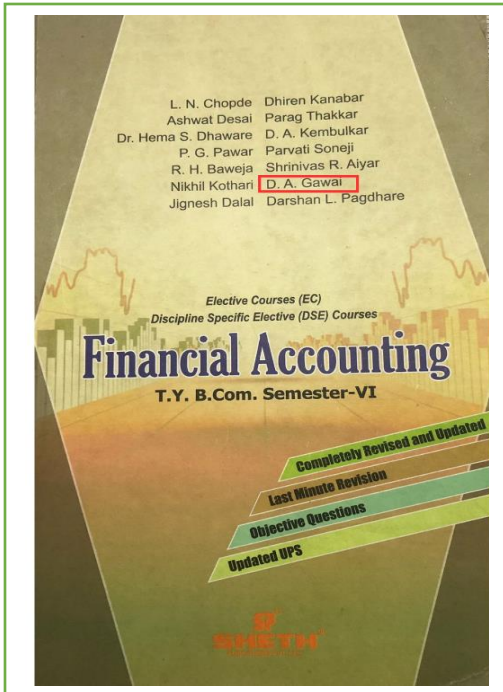
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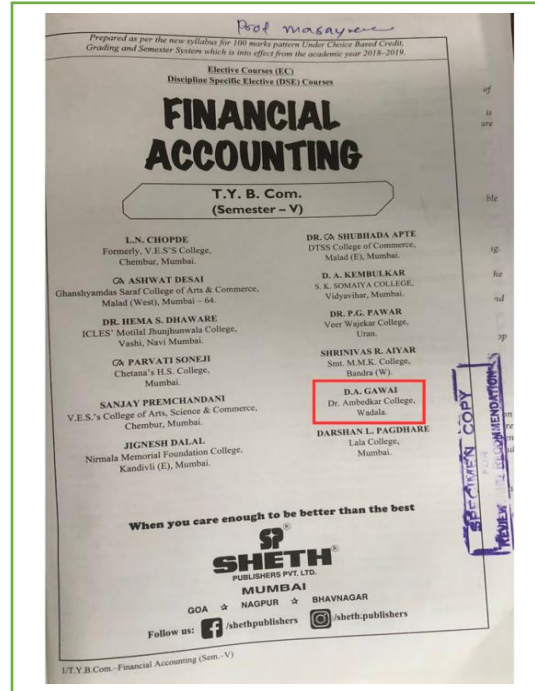
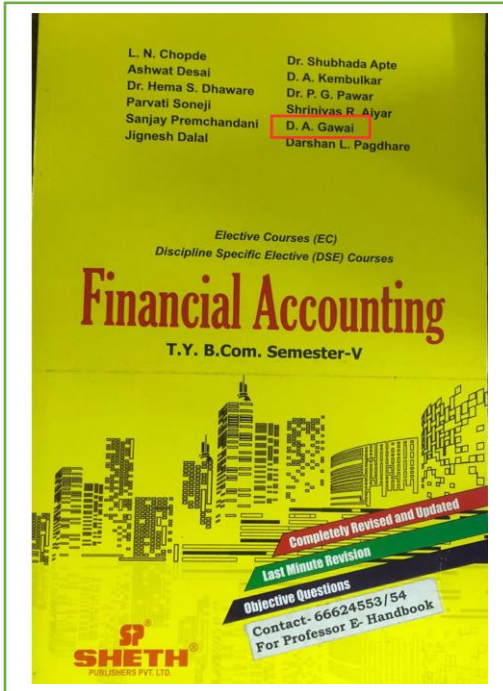
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Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Financial Accounting
(Financial Accounting and Auditing-VII)
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Preparation of Final Accounts of Companies	15
2.	Internal Reconstruction	15
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	Total	60

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3.	<p>Buy Back of Shares</p> <p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio.</p> <p>Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)</p>

Our Outstanding Publications for T.Y.B.Com. Semester - V

DISCIPLINE RELATED ELECTIVE (DRE) COURSES

MARKETING - (COMMERCE - V) (Incl. Objective Questions)
Ajaykumar, Patkar

BUSINESS ECONOMICS - V
Kulkarni, Rajalakshmi

BUSINESS ECONOMICS - V
Mithani, Sarayal

DISCIPLINE SPECIFIC ELECTIVE (DSE) COURSES

FINANCIAL ACCOUNTING
Chopde, Kanabkar, Apte, Desai, Kembulkar & Others

COST ACCOUNTING
Chopde, Apte, Kumar, Sonawane & others

MANAGEMENT AND ORGANIZATION DEVELOPMENT - (BM-III)
Fulmali, Vashiast

FINANCIAL MANAGEMENT - (BM-V)
Chopde, Ghosh, Kukreja & others

ABILITY ENHANCEMENT COURSES (AEC)

COMPUTER SYSTEMS & APPLICATIONS - (PAPER - I)
Gadwalkar, Tokwani

EXPORT MARKETING - I
Nerurkar, Joshi, Kulkarni, Tripathi, Dalvi

MARKETING RESEARCH - (PAPER - I)
Kishor

DIRECT TAXES - (PAPER - I)
Singavi, Gargavi, Lale, Thakkar, Wader, Sonawane, Singavi

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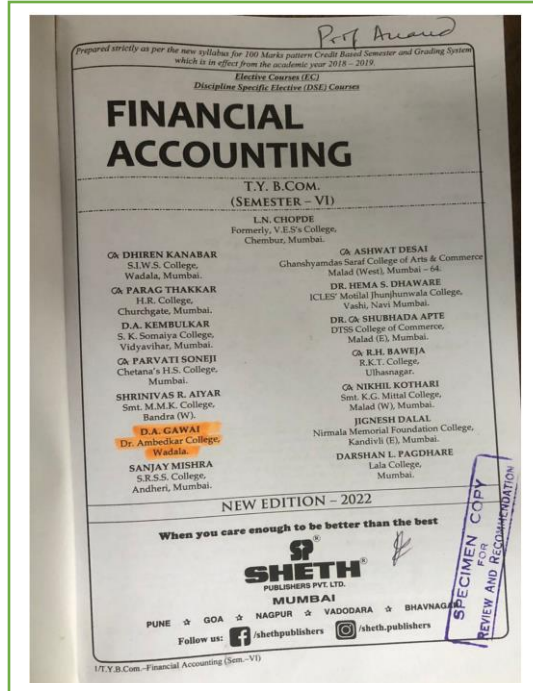
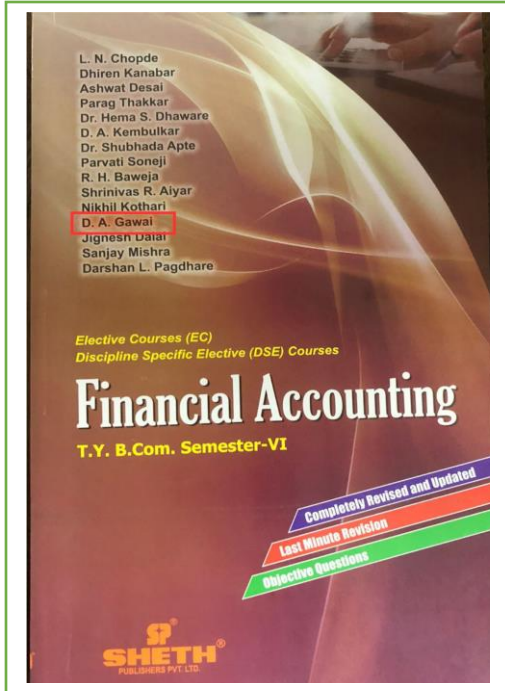
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Elective Courses (EC)
Discipline Specific Elective (DSE) Courses

T.Y.B.Com. (Semester - VI)
FINANCIAL ACCOUNTING

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	AS - 14 : Amalgamation, Absorption & External Reconstruction	15
2.	Accounting of Transactions of Foreign Currency	15
3.	Liquidation of Companies	10
4.	Underwriting of Shares & Debentures	10
5.	Accounting for Limited Liability Partnership	10
	Total	60

Sr. No.	Modules / Units
1.	AS - 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings) In the nature of merger and purchase with corresponding accounting treatment of pooling of interests and purchase method respectively. Meaning as Computation of purchase consideration. Problems based on purchase method only.
2.	Accounting of Transactions of Foreign Currency In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences.
3.	Liquidation of Companies Meaning of liquidation or winding up. Preferential payments. Overriding preferential payments. Preparation of statement of affairs, deficit / surplus account. Liquidator's final statement of account.

Our Outstanding Publications for
T.Y.B.Com. Semester - VI

DISCIPLINE RELATED ELECTIVE (DRE) COURSES

HUMAN RESOURCE MANAGEMENT (Commerce-VI) - (Inc., Objective Questions)
Ajgaonkar, Patkar

INTERNATIONAL ECONOMICS
Kulkarni, Rajwade

INTERNATIONAL ECONOMICS
Mishra, Sanyal

इतरही आणि संपन्न
औद्योगिक, वाणिज्य
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संदर्भग्रंथ

DISCIPLINE SPECIFIC ELECTIVE COURSE (DSE)

FINANCIAL ACCOUNTING
Chopde & others

COST ACCOUNTING
Chopde & others

MANAGEMENT & ORGANISATION DEVELOPMENT (B.M.-IV)
Patil, Vasudevi, Raotane

FINANCIAL MANAGEMENT (B.M.-VI)
Chopde, Choudhari, Kukreja, Ghosh, Kulkarni, Somani, Singh

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ABILITY ENHANCEMENT COURSES (AEC)

DIRECT AND INDIRECT TAXATION - (Paper-II) GST
Singavi & others

EXPORT MARKETING
Nataraj, Joshi, Kulkarni, Tripathi, Dalvi

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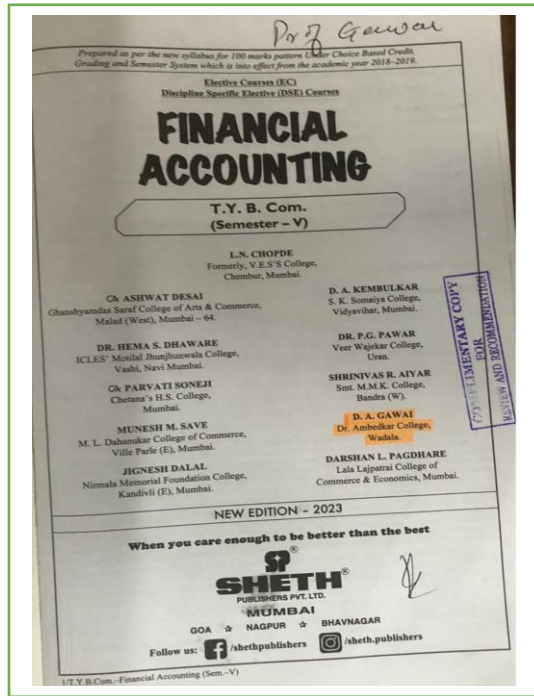
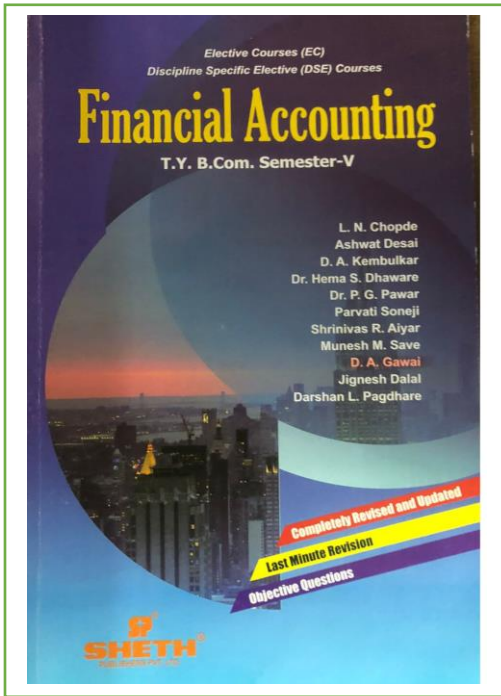
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Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Financial Accounting
(Financial Accounting and Auditing-VII)

Modules of a Glance

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(v)

Our Outstanding Publications for T.Y.B.Com. Semester - V

DISCIPLINE RELATED ELECTIVE (DRE) COURSES

MARKETING - (COMMERCE - V) (Incl. Objective Questions)
Ajagankar, Patkar
BUSINESS ECONOMICS - V
Kalkoti, Rajalakshmi
BUSINESS ECONOMICS - V
Mishra, Shrivastava

DISCIPLINE SPECIFIC ELECTIVE (DSE) COURSES

FINANCIAL ACCOUNTING
Chopde & others
COST ACCOUNTING
Chopde & others
MANAGEMENT AND ORGANIZATION DEVELOPMENT - (BM-III)
Fulmali, Nandishi
FINANCIAL MANAGEMENT - (BM-V)
Chopde & others

ABILITY ENHANCEMENT COURSES (AEC)

COMPUTER SYSTEMS & APPLICATIONS - (PAPER - I)
Gadwalkar, Telwani
EXPORT MARKETING - I
Narurkar, Joshi, Kalkoti, Tripathi, Dalvi
MARKETING RESEARCH - (PAPER - I)
Krishna
DIRECT TAXES - (PAPER - I)
Singani & others

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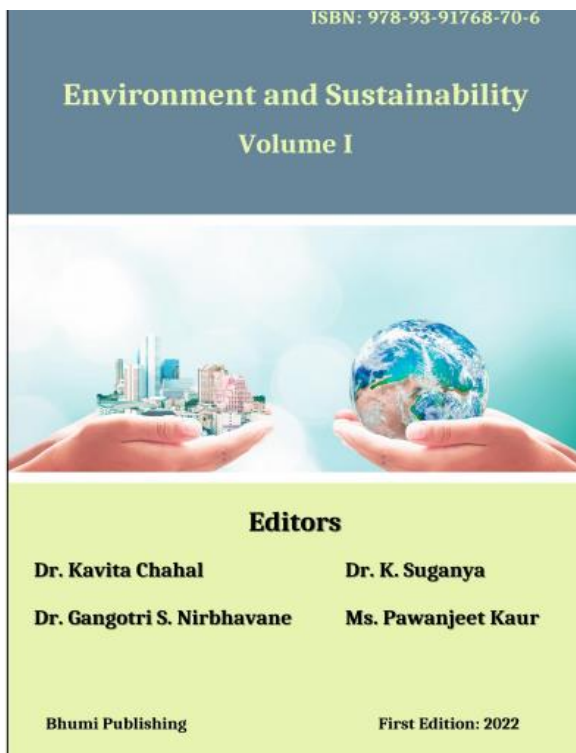
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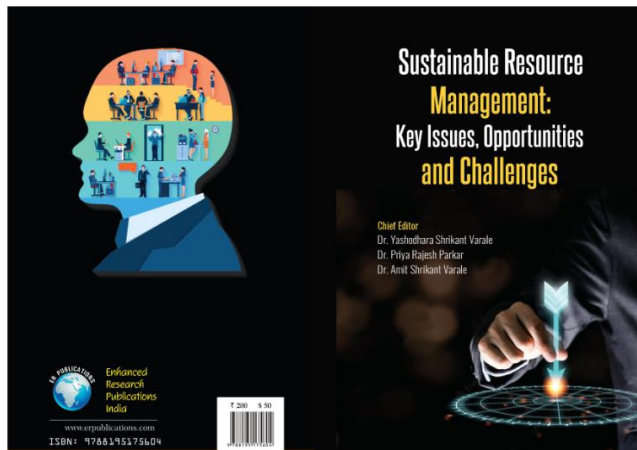
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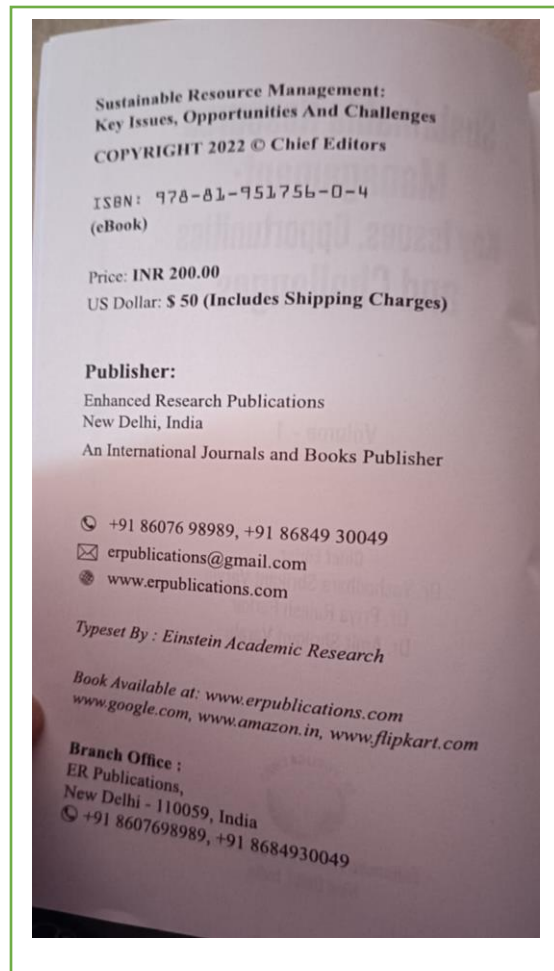
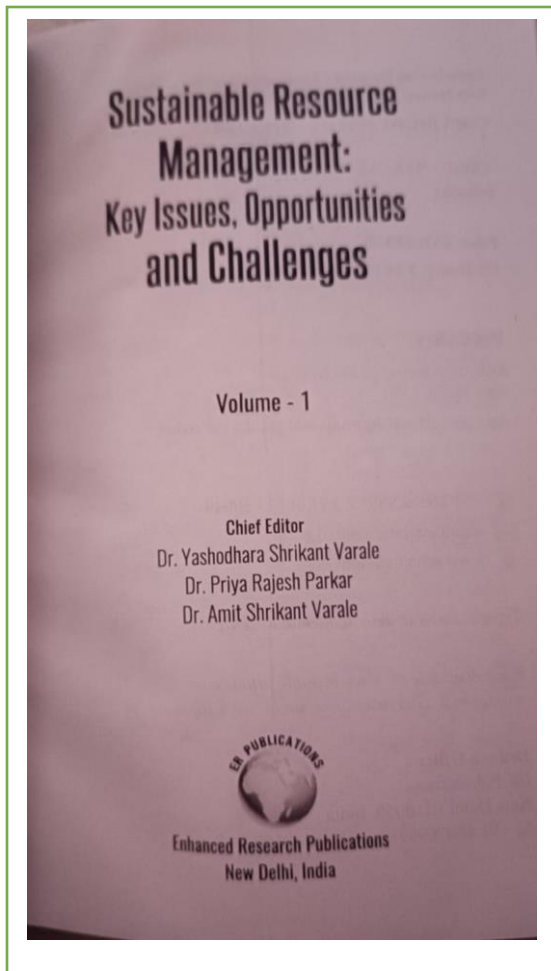
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