



Karmaveer Bhaurao Patil University, Satara

(A State Public University Est. u/s 3(6) of MPUA 2016)

Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

Board of Studies in Accountancy

Programme: B.Com. (Accountancy)

Semester -IV

Type : Major

Marks: 100

Credits : 4

From: A. Y. 2025-26

Name of the Course: Accountancy (Corporate Accounting) Paper – V

Course Objectives:

1. To develop awareness among students about accounting of corporate sector.
2. To familiarize students with Issue of shares, debentures and workings of Stock Market.
3. To develop understanding among students for preparation of final accounts of companies.
4. To make aware students with concept of valuation of shares.

Course Outcomes:

1. Students can gain fundamental knowledge of Companies.
2. Students can familiarize with owned and borrowed capital of companies.
3. Students can prepare Final Accounts of companies.
4. Students can compute Value of Shares of companies.

Module	Title and Contents	Hrs.
Module -1:	Introduction to Company 1.1 Meaning and Features of Company 1.2 Types of Companies 1.3 Memorandum and Articles of Association of Companies 1.4 Introduction to Regulatory Authorities of the companies -: Securities Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA).	15
Module -2:	Issue and Redemption of Debentures 2.1 Introduction ,Meaning of Shares and Debentures 2.2 Types of Shares and Debentures 2.3 Procedure of opening a Demat Account 2.4 Issue and Redemption of Debentures (Sinking Fund Method only)	15
Module -3:	Final Accounts of Company (As per Schedule III of Companies Act, 2013). 3.1 Meaning and types of Financial Statements 3.2 Preparation of Statement of Profit and Loss. 3.3 Preparation of Balance Sheet. 3.4 Preparation of Notes to Accounts.	15
Module -4:	Valuation of Shares 4.1 Concept of Valuation of Shares 4.2 Need of Valuation of Shares 4.3 Factors Affecting Valuation of Shares 4.4 Methods and Computation of Value of Share as per Intrinsic value, Yield value and Fair value method.	15

Reference Books:-

1. Gupta R.L. & Radhaswamy M. (2021). Corporate Accounting, New Delhi:-Sultan Chand and Sons.
2. V. Rajasekaran& R. Lalitha (2020). Corporate Accounting, Noida:-Pearson.
3. Soumya Mukherjee (2019). Corporate Accounting, New Delhi:-Oxford University Press.
4. Naseem Ahmed (2017).Corporate Accounting, New Delhi:-Atlantic Publishers and Distributors Pvt. Ltd.
5. Dr. S.K. Singh (2021). Corporate Accounting, Agra:-SBPD Publications.

6. S.NMahaeshwari (2004). Corporate Accounting, New Delhi:-Vikas Publishing House Pvt. Ltd.
7. N.D. Kapoor (2019). Elements of Company Law, New Delhi:-Sultan Chand and Sons.
8. S.P. Jain & K.L. Narang (2017). Advance Accountancy Corporate Accounting Vol-II, New Delhi:-Kalyani Publishers

Evaluation Pattern:

Total Marks: 100

**Internal Continuous Evaluation:
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	40	60	100
Min. Marks for Passing	16	24	40

End Semester Examination: 60 Marks

Duration – 2 Hrs. 30 Min.

Instructions:

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

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- | | |
|--|------------|
| Que.1 A. Multiple Choice Questions | (6 Marks) |
| B. Fill in the Blanks | (6 Marks) |
| Que.2 Write Short Notes (Any 2 out of 3) | (12 Marks) |
| Que.3 Essay Type Question | (12 Marks) |
| Or | |
| Essay Type Question | |
| Que.4 Practical Problem | (12 Marks) |
| Que.5 Practical Problem | (12 Marks) |
| Que.6 Practical Problem | (12 Marks) |



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Board of Studies in Accountancy

Programme: B.Com (Accountancy)

Semester - IV

Type : Major

Marks: 100

Credits : 4

From: A. Y. 2025-26

Name of the Course: Accountancy (Accounting for Corporate Restructuring) Paper VI

Course Objectives:

- 1) To create awareness among students about buy-back of securities.
- 2) To familiarize students with concept of business combinations.
- 3) To introduce students about external reconstruction of companies.
- 4) To develop knowledge among Students regarding internal reconstruction of companies.

Course Outcomes:

- 1) Students can know buy-back of securities.
- 2) Students can acquaint with mergers and acquisitions of companies.
- 3) Students can prepare various ledger accounts in relation to external reconstruction.
- 4) Students can familiarize with internal reconstruction of companies.

Module	Title and Contents	Hrs
Module -1:	Accounting for Buy-back of Securities 1.1 Meaning and Advantages of Buy-back of Securities 1.2 Provisions of the Companies Act, 2013 (Section 68 and 70) for Buy-back 1.3 Procedure of Buy-back of Securities 1.4 Accounting treatment for Buy-back	15
Module -2:	Amalgamation and Absorption of Companies 2.1 Amalgamation and Absorption:- Meaning and Reasons 2.2 Methods of Purchase Consideration 2.3 Accounting Treatment in the books of transferor and transferee company 2.4 Preparation of Balance Sheet	15
Module -3:	External Reconstruction of Companies 3.1 Meaning of External Reconstruction 3.2 Objectives of External Reconstruction 3.3 Journal Entries 3.4 Practical Illustrations	15
Module -4:	Internal Reconstruction of Companies 4.1 Internal Reconstruction- Meaning & Purposes 4.2 Alteration and Reduction of Share Capital 4.3 Journal Entries about Internal Reconstruction 4.4 Preparation of Balance Sheet after Internal	15

References:

1. Gupta R.L. & Radhaswamy M. (2021). Corporate Accounting, New Delhi:-Sultan Chand and Sons.
2. V. Rajasekaran & R. Lalitha (2020). Corporate Accounting, Noida:-Pearson.
3. Soumya Mukherjee (2019). Corporate Accounting, New Delhi:-Oxford University Press.
4. Naseem Ahmed (2017). Corporate Accounting, New Delhi:-Atlantic Publishers and Distributors Pvt. Ltd.
5. Dr. S.K. Singh (2021). Corporate Accounting, Agra:-SBPD Publications.
6. S.N. Mahaeshwari (2004). Corporate Accounting, New Delhi:-Vikas Publishing House Pvt. Ltd.
7. N.D. Kapoor (2019). Elements of Company Law, New Delhi:-Sultan Chand and Sons.
8. S.P. Jain & K.L. Narang (2017). Advance Accountancy Corporate Accounting Vol-II, New Delhi:-Kalyani Publishers

Evaluation Pattern:**Total Marks: 100****Internal Continuous Evaluation:
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	40	60	100
Min. Marks for Passing	16	24	40

End Semester Examination: 60 Marks

Duration – 2 Hrs. 30 Min.

Instructions:

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

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- Que.1 A. Multiple Choice Questions (6 Marks)
B. Fill in the Blanks (6 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.3 Essay Type Question (12 Marks)
Or
Essay Type Question
- Que.4 Practical Problem (12 Marks)
- Que.5 Practical Problem (12 Marks)
- Que.6 Practical Problem (12 Marks)



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Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

Board of Studies in Accountancy

Programme: B. Com (Banking & Finance)

Semester - IV

Types: Minor

Marks: 100

Credits: 4

From: A. Y. 2025-26

Name of the Course: Accountancy (Branch and Consignment Account) P-IV

Course Objectives:

1. To introduce students with accounting concepts of consignment.
2. To acquaint students with preparation of various accounts as related to consignment.
3. To familiarize students with types of branches pertaining to business.
4. To develop skills among students for preparation of various accounts as per types of branches.

Course Outcomes:

1. Students can know concepts relating to consignment account.
2. Students can prepare various accounts under consignment.
3. Students can prepare branch account as per different types of branches.
4. Students can prepare various accounts as per types of branches.

Module	Title and Contents	Hrs
Module -1:	Introduction to Consignment Accounts 1.1 Meaning, Concepts, Objectives & Features of Consignment 1.2 Parties involved in Consignment 1.3 Procedure of Consignment 1.4 Distinction between Sales and Consignment	15
Module -2:	Practical Approach of Consignment Accounts 2.1 Formats of Account Sales & Pro-forma Invoice 2.2 Distinction between Del creder Commission and Ordinary Commission 2.3 Treatment of Commission Received and Receivable 2.4 Preparation of Consignment A/c	15
Module -3:	Introduction to Branch Accounts 3.1 Meaning, Concept & Objectives of Branch Accounting 3.2 Need and Importance Branch Accounting 3.3 Types of Branches: Dependent, Independent & Foreign 3.4 System Method: Preparation of Branch Account	15
Module -4:	Dependent & Independent Branches 4.1 Nature of Dependent and Independent Branches 4.2 Dependent Branches: Characteristics and Responsibilities 4.3 Independent Branches: Characteristics and Functions 4.4 Final Account Method: Preparation of Branch Account and Branch Statement of Profit and Loss	15

Reference Books: -

1. Anthony, R. N. & Reece, J. S. (2005). Accounting Principles. A. I. T. B. S Publishers and Distributors, Delhi
2. Gupta, R. L. & Gupta, V. K. (2013). Principles and practices of Accountancy, Sultan Chand and Sons Publications, New Delhi.
3. Jain, S. P. & Narang, K. L. (2002). Advanced Accounting. Kalyani Publication House, New Delhi.
4. Maheshwari, S. N. & Maheshwari S. K. (2010). Financial Accounting. Vikas Publication House, New Delhi.
5. Maheshwari, S. N. & Maheshwari, S. K. (2006). Advance Accountancy Principles of Accounting. Vikas Publication House, New Delhi.
6. Shukla, M. C. & Grewal T. S. (2017). Advanced Accounts. Sultan Chand and Sons Publications, New Delhi.

Evaluation Pattern:**Total Marks: 100****Internal Continuous Evaluation:
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	40	60	100
Min. Marks for Passing	16	24	40

End Semester Examination: 60 Marks


Duration – 2 Hrs. 30 Min.

Instructions:

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

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Que.1 A. Multiple Choice Questions	(6 Marks)
B. Fill in the Blanks	(6 Marks)
Que.2 Write Short Notes (Any 2 out of 3)	(12 Marks)
Que.3 Essay Type Question	(12 Marks)
Or	
Essay Type Question	
Que.4 Practical Problem	(12 Marks)
Que.5 Practical Problem	(12 Marks)
Que.6 Practical Problem	(12 Marks)

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	Dhananjayrao Gadgil College of Commerce, Satara	
	Board of Studies in Accountancy	
	Programme: B.Com. (Business Studies)	Semester - IV
	Type : SEC	Marks: 50
	Credits : 2	From: A. Y. 2025-26
Name of the Course: Cost Accounting		
Course Objectives: 1) To develop analytical skills among students for preparation of cost sheet. 2) To develop computing skills for valuing of inventory		
Course Outcomes: 1) Students can compute elements of costs as related to cost sheet 2) Students can value the inventory under different methods		
Module	Title and Contents	Hrs
Module -1:	Introduction to Cost Accounting 1.1 Cost Accounting: Meaning, Objectives & Importance 1.2 Elements of Cost and Classification of Cost 1.3 Cost Unit and Cost Centre 1.4 Preparation of Cost Sheet	15
Module -2:	Cost Accounting of Materials 2.1 Materials: Purchasing, Inspection and Storage 2.2 Stock Levels 2.3 Pricing of Issue of Materials – FIFO & Weighted Average Method 2.4 Economic Order Quantity	15
Reference Books: - 1. S. N. Maheshwari, S. N. Mittal (2021). Elements of Cost Accounting, New Delhi: Shree Mahaveer Book Depot. 2. Arora M. N. (2018). Cost and Management Accounting, New Delhi: Himalaya Publishing House. 3. Ravi M Kishore (2018). Cost Management, New Delhi: Taxmann Publications 4. Jain and Narang (2016). Cost Accounting: Principles and Practice, New Delhi: Kalyani Publishers. 5. Suveera Gill (2016). Cost and Management Accounting – Fundamentals and its Applications, Noida: Vikas Publishing. 6. JawaharLal (2013). Cost Accounting, New Delhi: McGraw Hill Education. 7. Arora M. N. (2012). Cost Accounting: Principles & Practice, New Delhi: Vikas Publishing House. 8. Maheshwari S. N. (2009). Fundamentals of Cost Accounting, New Delhi: Sultan Chand & Sons. 9. Shukla, Grewal and Gupta (2007). Cost Accounting- Text, Problems and Solutions, Noida: S.Chand. 10. Saxena and Vasishth (2006). Advanced Cost and Management Accounting, New Delhi: S.Chand and Sons. 11. Gowda J.M. (2001). Advanced Cost Accounting, New Delhi: Himalaya Publishing House. 12. Baligar G. B. (1999). Hubli: Cost Accounting, Ashok Prakashan.		

Evaluation Pattern:**Total Marks: 50****Internal Continuous Evaluation: 20 Marks**

1. Home Assignment / Unit Test / Study Tours / Group Discussion: 10 Marks
2. Project Work / Field Visit / Seminar / Interviews: 10 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	20	30	50
Min. Marks for Passing	08	12	20

End Semester Examination: 30 Marks

Duration – 1 Hr. 30 Min.

Instructions:

- 1) All questions are compulsory.
- 2) Use of Calculator is allowed.

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- Que.1 A. Multiple Choice Questions (3 Marks)
B. Fill in the Blanks (3 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.No.3 Practical Problem (12 Marks)
- Or
Practical Problem



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Programme: B. Com (Business Studies)	Semester - IV
Type: Minor	Marks: 100
Credits: 4	From: A. Y. 2025-26
Name of the Course: Accountancy (Branch and Consignment Account) P-IV	

Course Objectives:

1. To introduce students with accounting concepts of consignment.
2. To acquaint students with preparation of various accounts as related to consignment.
3. To familiarize students with types of branches pertaining to business.
4. To develop skills among students for preparation of various accounts as per types of branches.

Course Outcomes:

1. Students can know concepts relating to consignment account.
2. Students can prepare various accounts under consignment.
3. Students can prepare branch account as per different types of branches.
4. Students can prepare various accounts as per types of branches

Module	Title and Contents	Hrs
Module -1:	Introduction to Consignment Accounts 1.1 Meaning, Concepts, Objectives & Features of Consignment 1.2 Parties involved in Consignment 1.3 Procedure of Consignment 1.4 Distinction between Sales and Consignment	15
Module -2:	Practical Approach of Consignment Accounts 2.1 Formats of Account Sales & Pro-forma Invoice 2.2 Distinction between Del creder Commission and Ordinary Commission 2.3 Treatment of Commission Received and Receivable 2.4 Preparation of Consignment A/c	15
Module -3:	Introduction to Branch Accounts 3.1 Meaning, Concept & Objectives of Branch Accounting 3.2 Need and Importance Branch Accounting 3.3 Types of Branches: Dependent, Independent & Foreign 3.4 Debtors System Method: Preparation of Branch Account	15
Module -4:	Dependent & Independent Branches 4.1 Nature of Dependent and Independent Branches 4.2 Dependent Branches: Characteristics and Responsibilities 4.3 Independent Branches: Characteristics and Functions 4.4 Final Account Method: Preparation of Branch Account and Branch Statement of Profit and Loss	15

Reference Books: -

1. Anthony, R. N. & Reece, J. S. (2005). Accounting Principles. A. I. T. B. S Publishers and Distributors, Delhi
2. Gupta, R. L. & Gupta, V. K. (2013). Principles and practices of Accountancy, Sultan Chand and Sons Publications, New Delhi.
3. Jain, S. P. & Narang, K. L. (2002). Advanced Accounting. Kalyani Publication House, New Delhi.

4. Maheshwari, S. N. & Maheshwari S. K. (2010). Financial Accounting. Vikas Publication House, New Delhi.
5. Maheshwari, S. N. & Maheshwari, S. K. (2006). Advance Accountancy Principles of Accounting. Vikas Publication House, New Delhi.
6. Shukla, M. C. & Grewal T. S. (2017). Advanced Accounts. Sultan Chand and Sons Publications, New Delhi.

Evaluation Pattern:

Total Marks: 100

**Internal Continuous Evaluation:
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	40	60	100
Min. Marks for Passing	16	24	40

End Semester Examination: 60 Marks

Duration – 2 Hrs. 30 Min.

Instructions:

- 1) Que. No.1 to Que. No. 3 are Compulsory.
- 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6

-
- | | |
|--|------------|
| Que.1 A. Multiple Choice Questions | (6 Marks) |
| B. Fill in the Blanks | (6 Marks) |
| Que.2 Write Short Notes (Any 2 out of 3) | (12 Marks) |
| Que.3 Essay Type Question | (12 Marks) |
| Or | |
| Essay Type Question | |
| Que.4 Practical Problem | (12 Marks) |
| Que.5 Practical Problem | (12 Marks) |
| Que.6 Practical Problem | (12 Marks) |



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Board of Studies in Accountancy

Programme: B.Com. (Banking & Finance)

Semester - IV

Type: OE

Marks: 50

Credits: 2

From: A. Y. 2025-26

Name of the Course: Cost Accounting P-II

Course Objectives:

- 1) To familiarize students with different incentive systems for human resource in factory.
- 2) To develop analytical skills among students for reconciliation of accounts.

Course Outcomes:

- 1) Students can compute earnings of workers / employees under different incentive systems.
- 2) Students can apply procedure of reconciliation regarding cost and financial accounts.

Module	Title and Contents	Hrs
Module -1:	Cost Accounting of Labour &Overheads 1.1 Labour: Meaning & Types 1.2 Labour Turnover: Meaning, Causes, Remedies 1.3 Methods of Wages and Incentive Systems: Rowan Plan and Taylor's Differential Piece Rate 1.4 Overheads: Classification, Allocation and Apportionment (Theory)	15
Module -2:	Reconciliation of Cost and Financial Accounts 2.1 Meaning of Reconciliation Statement 2.2 Reasons for preparing Reconciliation Statement 2.3 Format of Reconciliation Statement 2.4 Preparation of Reconciliation Statement	15

Reference Books: -

1. S. N. Maheshwari, S. N. Mittal (2021). Elements of Cost Accounting, New Delhi: Shree Mahaveer Book Depot.
2. Arora M. N. (2018). Cost and Management Accounting, New Delhi: Himalaya Publishing House.
3. Ravi M Kishore (2018). Cost Management, New Delhi: Taxmann Publications
4. Jain and Narang (2016). Cost Accounting: Principles and Practice, New Delhi: Kalyani Publishers.
5. Suveera Gill (2016). Cost and Management Accounting – Fundamentals and its Applications, Noida: Vikas Publishing.
6. JawaharLal (2013). Cost Accounting, New Delhi: McGraw Hill Education.
7. Arora M. N. (2012). Cost Accounting: Principles & Practice, New Delhi: Vikas Publishing House.
8. Maheshwari S. N. (2009). Fundamentals of Cost Accounting, New Delhi: Sultan Chand & Sons.
9. Shukla, Grewal and Gupta (2007). Cost Accounting- Text, Problems and Solutions, Noida: S.Chand.
10. Saxena and Vasishth (2006). Advanced Cost and Management Accounting, New Delhi: S.Chand and Sons.
11. Gowda J.M. (2001). Advanced Cost Accounting, New Delhi: Himalaya Publishing House.
12. Baligar G. B. (1999). Hubli: Cost Accounting, Ashok Prakashan.

Evaluation Pattern:**Total Marks:50****Internal Continuous Evaluation: 20 Marks**

1. Home Assignment / Unit Test / Study Tours / Group Discussion: 10 Marks
2. Project Work / Field Visit / Seminar / Interviews: 10 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	20	30	50
Min. Marks for Passing	08	12	20

End Semester Examination: 30 Marks

Duration – 1 Hr. 30 Min.

Instructions:

- 1) All questions are compulsory.
- 2) Use of Calculator is allowed.

-
- Que.1 A. Multiple Choice Questions (3 Marks)
B. Fill in the Blanks (3 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.No.3 Practical Problem (12 Marks)
- Or
Practical Problem