

Syllabus & Course Outcome (OB & CBCS)

Faculty of Commerce

Session: **2024-25**

Class: **B Com Semester 6**

SEMESTER VI

1

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Financial Accounting – IV
Course Type: CC 21
Course Code: 6T1

Course Outcome

C01	The student will be able to acquire the knowledge of the holding company, and will be able to prepare a consolidated balance sheet.
C02	Students will get information about how documents have to be submitted to the insurance company to get a claim after a warehouse fire.
C03	Students will get information about buying, selling, profit and loss in securities investment, their original cost, interest calculation.
C04	Students will get information about how pre and post incorporation profit of a newly formed company is calculated.
CO5	Students will get complete information about how accounting is done as per the newly amended Companies Act 2013.

Unit I: Accounts of Holding Company:

(As per Indian Companies Act, 2013 and Accounting Standard-21) Introduction, Meaning of Wholly-owned subsidiary, partly-owned subsidiary, preparation of Consolidated Balance Sheet and Statement Profit and Loss, simple problem on involving two companies only. **(Theory & Numerical)**

Unit II: Insurance Claims:

Introduction, Loss of stock, Average clause, Practical problem on loss of stock. **(Theory & Numerical)**

Unit III: Investment Accounts:

Meaning, Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities. **(Theory & Numerical)**

Unit IV: Profit prior to incorporation:

(Statement Profit & Loss as per Indian Company Act, 2013) Meaning Methods of ascertain the pre-incorporation profit **(Theory & Numerical)**

Reference Books: -

1. Dr. P. Wath, Dr. R.D. Mehta, Dr. D. Gotmare: Financial Account (Payal Prakashan).
2. Dr. S.N. Maheshwari: corporate Accounting (Vikas Publishing House pvt. Ltd. New Delhi).
3. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
4. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-V (Sir Sahitya Kendra, Nagpur).
5. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers).

Dr. R. Karmore
(Chairman)

Dr. R. Karmore
(Chairman)

R. K. Lele
(R. K. Lele)

Dr. P. Wath

Question Paper pattern
B.com 6th Sem
Financial Accounting – IV

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit – I (Theory) 8 Marks

(b) Unit - I (Problem) 8 Marks

OR

(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks

(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks

(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.

(b) Unit- I (Problem) 4 Marks

(b) Unit- II (Problem) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks


R. Karmore


(Rushan Chandelhari)


(R. Michael)



Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: International Economics
Course Type: CC 22
Course Code: 6T2

Course Outcome

C01	students will be able to understand the importance of International Economics.
C02	students will be able to Understand international trade theories.
C03	students will be able to examine various exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation).
C04	students will be able to enhance the Foreign Direct Investment and Portfolio Investment.
CO5	Students will gain the knowledge of balance of payment of the country.

Unit I: Introduction to International Economics

- Introduction to International Economics Subject matter and importance of International Economics.
- Internal trade and International trade.
- Importance of International trade.
- International trade and economic development –Terms of trade.

Unit II: Theories of International Trade:

- Mercantilist approach to trade –
- Classical Theory: Absolute and Comparative Cost advantage theories –
- Heckscher – Ohlin Theory
- Leontief Paradox.

Unit III: Foreign Exchange Foreign exchange market

- Foreign Exchange Foreign exchange market – functions - Defining foreign exchange and exchange rate – Exchange rate concepts – exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation).
- Different systems of exchange rate determination - fixed and flexible exchange rate, Hybrid exchange rate systems.
- International Economics 4 floating, Theories of exchange rate, Mint Parity theory.
- Purchasing Power Parity Theory, Balance of Payments Theory - Components of Foreign exchange.

Unit IV: Balance of Payments:

- Balance of Payments Defining Balance of Trade and Balance of Payments –
- Structure of balance of payments – Equilibrium and disequilibrium in BOP –
- Measures to correct BOP disequilibrium – India's BOP since 1991 –
- International financial flows – Foreign Direct Investment and Portfolio Investment – Currency Convertibility – IMF-Role and Functions.

Reference Books: -

1. Salvatore, Dominick, International Economics, Wiley India, NewDelhi.
2. C.P. Kindle Berger, International Economics.
3. Francis Cherumilam- International Economics
4. RBI Bulletin, Various issues.

Handwritten signature: R. K. Ramore

Handwritten signature: Anurag

Handwritten signature: (R. K. Ramore)

Handwritten signature: R. K. Ramore

Handwritten signature: MR

Question Paper pattern
B.com 6th Sem
International Economics

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(d) Unit- I 4 Marks

(b) Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks

Dr. R. Karmore
(Chairman)

R. N. Khosla
(R.N. Khosla)

Dr. Anil Kumar
(Tuskar Chandelbani)

M

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Advanced Statistics
Course Type: CC 23
Course Code: 6T3

Course Outcome

C01	The student will be able to acquire the knowledge of the correlation, and will be able to computation of correlation.
C02	The student will be able to acquire the knowledge of the regression, and will be able to computation of regression.
C03	The student will gain knowledge about index number and their types, and be able to calculate index number.
C04	The student will gain knowledge about time series and their types, and be able to calculate time series.
CO5	The student will be able to understand the subject of statistics as well as its usefulness and application.

Unit I: Correlation:

Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

Unit II: Regression Analysis:

Lines of Regression/Regressions Equation, Coefficient of regression for a Bivariate frequency table.

Unit III: Index Number:

Uses of I N, Types of I. No. Methods of Index Number. Test of consistency of Index No. unit test Time Reversed Test, Factor cost of living Index No.

Unit IV: Time series Analysis:

Introduction components of a Time series-a) Trend b) Short Term Variation c) Irregular variation d) Measurement of Trend- (Simple Problems) Graphic Methods, Methods of Seminar, Methods of Curve by the square Methods of Moving Average

Reference Books: -

- 1.Fundamentals of statistics: D. V. Elhance & Veena Elhance
- 2.Statistics: V. K. Kapoor – S. Chand & Sons
- 3.Statistics: B. New Gupta – Sahitya Bhavan Agra
- 4.Fundamentals of statistics and Computer, Dr. M. Datalkar & Mrs. Sindhu
- 5.Ghate, Sai Jyoti Prakashan, Nagpur
- 6.Problem in statistics: Y. R. Mahajan - Pimplapure Publisher Nagpur

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Dr. R. Karmore
(Chairman)

[Signature]
Shamela
(Husban Chandelbari)
[Signature]
R. K. Khale

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Question Paper pattern
B.com 6th Sem
Advanced Statistics

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

- Q1. (a) Unit - I (Theory) 8 Marks
(b) Unit - I (Problem) 8 Marks

OR

- (c) Unit -I (Problem) 16 Marks

- Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks

OR

- (c) Unit -II (Problem) 16 Marks

- Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks

OR

- (c) Unit -III (Problem) 16 Marks

- Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks

OR

- (c) Unit -IV (Problem) 16 Marks

Q5.

- (a) Unit- I (Problem) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks

8/12
Dr. R. Karmore

Dr. R. Karmore
(Rushan Chaudhary)

AB
(R. N. Khosla)

NK

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Financial Management
Course Type: CC 24
Course Code: 6T4

Course Outcome

C01	The students will be able to understand the fundamentals of financial management.
C02	The students will understand different sources of finance to raise funds for business.
C03	The students will critically analyse the optimal working capital required for business.
C04	The students will be able to create skills in debtors' and creditors' management.
C05	The students will be able to compare dividend and retention policies for businesses.

Unit I: Financial Management: An Introduction:

Meaning, scope, objectives, and significance of financial management. Responsibilities of financial executives, Recent development in the finance sector in India. Sources of finance: Long, Medium, and short-term sources of finance, Equity and preference shares, sweat equity shares, shares with different rights, Debentures, and Bonds. (Theory)

Unit II: Working Capital Management:

Meaning, needs, types, advantages of working capital, disadvantages of excessive working capital, Determinants of Working Capital, concept of operating cycle, assessment of working capital requirement. (Theory and Numerical)

Unit III: Debtors and Creditors Management:

Debtors: Meaning of Receivables (Debtors), Cost involve in debtors' management, determination of optimal credit policy, cash Discount policy and ascertainment of cost of cash discount, Effective cost of bills discounting. Creditors: Meaning of Creditors, calculation of cost of credit. (Theory and Numerical)

Unit IV: Dividend and retention policy:

Meaning of dividend and retained earnings, Types of dividends, surplus and reserve policy, Stability of Dividends, Dividend models: Relevance model of dividend policy (Walters Model, Gordons Model), Irrelevance model of dividend policy (Residual Theory, Modigliani and miller theory). (Theory and Numerical)

Reference Books: -

1. Financial Management (Comprehensive Text Book with Case Studies), Ravi M. Kishore, 7th Edition, Taxmans Publication Pvt. Ltd.
2. Fundamentals of Financial Management (18th revised and enlarged edition), Dr. R. P. Rustagi, Taxman's Publication Pvt. Ltd.
3. Financial Management, Dr. P.C. Tulsian, S. Chand publication
4. Fundamentals of Financial Management, Prasanna Chandra, Tata McGraw Hill Publication
5. Principle of financial Management, Satish M. Inamdar, Everest Publication House
6. Business Finance-I and II, Baldeo Kakde, Sai Jyoti Publication, Nagpur

R. Kishore

Prasanna Chandra

(R. Kishore)

NK

Question Paper pattern

B.com 6th Sem

Financial Management

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit – I (Theory) 8 Marks

(b) Unit - I (Theory) 8 Marks

OR

(c) Unit -I (Theory) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks

(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks

(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.

(a) Unit- I (Theory) 4 Marks

(b) Unit- II (Problem) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks

[Signature]
Dr. R. Karmore
(Chairman)

[Signature]
(R. Nikhede)

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(Rusban Chaudhari)

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Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Managerial Accounting
Course Type: Discipline Special Elective (DSE 2)
Course Code: 6T5-A

Course Outcome

C01	Student will gain knowledge about the meaning, scope, importance and role of managerial accounting.
C02	Student will get knowledge about how business decisions are made based on no profit no loss
C03	The student will be able to prepare a budget while making decisions about future cash.
C04	The students will become familiar with how management uses ratios to make decisions.
CO5	Students will get information about how working capital and fund flow are derived in business and will be able to calculate it.

Unit I: Managerial Accounting:

Meaning, Scope, Importance, and Limitations of Managerial Accounting. Difference between Cost Accounting and Managerial Accounting, Role of Managerial Accounting. Break -Even Point Analysis. **(Theory & Numerical)**

Unit II: Business Budget & Budgetary Control:

Meaning Characteristics, Objectives, Advantages, Limitations. Classification &Types of Budgets. Problems on Cash Budget and Flexible Budget Only. **(Theory & Numerical)**

Unit III: Ration Analysis:

Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, , Earnings per Share Ratio. **(Theory & Numerical)**

Unit IV: Fund Flow Analysis:

Meaning, Sources of fund, uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement. **(Theory & Numerical)**

Reference Books: -

1. S. N Maheshwari: Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
2. Pillai R. S. N., Management Accounting – S. Chand & Co. Pvt. Ltd.
3. Agrawal N. K., Managements Accounting – Galgotia Publication
4. Singh, Jagwant, Managements Accountings – Kitab Mahal
5. Rathnam P. V., Managements Accountings – Kitab Mahal
6. Sharma R. K., Managements Accountings – Kalyani Publication.

Dr. R. Karmore

(Rushon Chandhari)

(R. N. Khosla)

AM

Question Paper pattern
B.com 6th Sem
Managerial Accounting

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I (Theory) 8 Marks

(b) Unit - I (Problem) 8 Marks

OR

(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks

(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks

(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.

(a) Unit- I (Problem) 4 Marks

(b) Unit- II (Problem) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks

Handwritten signatures and names:
D.R. Kamore
(Raj Khode)
Anand
(Tushar Chaudhari)
AM

Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Marketing Process
Course Type: Skill Enhancement Course (SEC 6)
Course Code: 6T6-A

Course Outcome

C01	Students will be able to learn about the concept of marketing.
C02	Students will be able to learn about the development of new product and distribution of channels
C03	Students will able to gain knowledge about the various pricing strategies for the product.
C04	Students will able to understand the use of artificial intelligence in marketing.
CO5	Students will know the recent trends and development in marketing.

Unit I: Introduction

- Meaning, Definition, Nature, scope and importance of marketing;
- Selling vs Marketing, Marketing mix, Marketing Management Process
- Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II: Product Planning and Distribution

- Concept and importance, Product classifications, Product Planning, New Product Development
- Product Life Cycle, Branding and Packaging,
- Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

Unit III: Pricing of product

- Price Decisions - Pricing objectives - Pricing policies and constraints
- Different pricing method - New product pricing, Product Mix pricing strategies and Price adjustment strategy.
- Marketing Mix Strategy, Branding, Labeling and Packaging Strategies

Unit IV: Recent developments in marketing

- International Marketing- Meaning, Definition, significance and role in economic development,
- Digital Marketing- meaning, definition, significance and utility, Green Marketing- meaning, definition, need and advantages.
- Use of Artificial intelligence in marketing – how Artificial intelligence works in marketing process, its advantages and problems in using artificial intelligence in marketing process

Reference Books: -

1. Kotler, P., Keller, K., Koshy, L., & Jha, M. 2009. Marketing Management: A South Asian Perspective (13th ed.). Pearson
2. Marketing Management, Dr. Tushar Chaudhari, Sir Sahitya Kendra, 2020
3. Ramaswamy, V. S., & Nama Kumari, S. 2009. Marketing Management: Global Perspective Indian Context (4th ed.). Macmillan.
4. Etzel, M. J., Bruce, J., W., 2010. Marketing (14th ed.), Tata McGraw-Hill.

Dr. R. Karmore

(Tushar Chaudhari)

(R. Nikhade)

NK

Question Paper pattern

B.com 6th Sem

Marketing Process

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit - I 8 Marks

(b) Unit- I 8 Marks

OR

(c) Unit -I 16 Marks

Q2. (a) Unit - II 8 Marks

(b) Unit- II 8 Marks

OR

(c) Unit -II 16 Marks

Q3. (a) Unit - III 8 Marks

(b) Unit- III 8 Marks

OR

(c) Unit -III 16 Marks

Q4. (a) Unit - IV 8 Marks

(b) Unit- IV 8 Marks

OR

(c) Unit -IV 16 Marks

Q5.

(a) Unit- I 4 Marks

(b) Unit- II 4 Marks

(c) Unit- III 4 Marks

(d) Unit- IV 4 Marks

Shruti Karmore

*Shanellu
Rushan Chaudhary*

(R. Nikhede)

NH