



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

NOTICE

B.COM (ACCOUNTING & FINANCE) (2020-2021)

**PORTION COMPLETED FOR THIRD YEAR SEMESTER VI 2019-2020.
Till date 13/03/2020**

I-ECONOMICS-III (INDIAN ECONOMY)

Introduction Agricultural Sector

Introduction

Demographic features- Poverty, Income inequality and Unemployment

Urbanization and its effects

Agricultural Sector

Institutional Structure- Land reforms in India

Technological changes in agriculture

Agricultural pricing and agricultural finance

Agricultural marketing

II-FINANCIAL MANAGEMENT -III

Business Valuation

Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value

Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.

Mergers and Acquisitions

Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.

Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)

Capital Reconstruction

Introduction – Meaning, Need and Importance, Forms of Restructuring,

Advantages and Disadvantages

Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)

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III-FINANCIAL ACCOUNTING-VII

Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society) Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds.

Investment Accounting (w.r.t. Accounting Standard- 13) For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.

Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes.

Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework

IV-COST ACCOUNTING-IV

Budgeting and Budgetary Control

Meaning & objectives, Advantages and limitations of budgets

Functional budgets, fixed and flexible budgets

Zero based budgeting, performance budgeting

Practical problems of preparing flexible budgets and functional budgets

Absorption Costing and Marginal Costing

Meaning of absorption costing,

Introduction to marginal costing

Distinction between absorption costing and marginal costing

Advantages and limitations of marginal costing

Cost Volume and Profit Analysis

Break even analysis meaning and graphic presentation

Margin of safety

Key factor

Practical problems based on using the marginal costing formulae and key factor

Managerial Decision Making

Make or buy

Sales mix decisions

Exploring new markets

Plant shut down decision

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Practical problems

Standard Costing and Variance Analysis

- Preliminaries in installing of a standard cost system
- Material Cost variance
- Labour cost variance
- Variable overhead variances
- Fixed Overhead variances
- Sales variances
- Profit variances
- Practical problems

V-INDIRECT TAXATION-II

Payment of Tax and Refunds

Computation of Tax Liability, Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS

Refund of tax, Refund in certain cases, Interest on delayed refunds

Returns

Types of Returns and Provisions relating to filing of Returns

Accounts, Audit, Assessment and Records

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Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.

Introduction to Customs Act, 1962

Introduction to customs law including Constitutional aspects – Only definitions under section 2.

Prof. Sailee S
Co-ordinator

Prof. Durgesh Kenkre
Exam Convener

Prof. Subhashini N
Vice Principal SFC

Dr. Kiran Mane
I/C Principal

DI/N-STD/GEN/00


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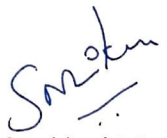



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SCHEDULE FOR THIRD YEAR SEMESTER VI 2019-2020.

CLASS/ DIV	DATE & TIME	DAY	SUBJECT	FACULTY	TOPIC
TYBAF A, B, C	14/09/20 9:00 am	MONDAY	COST ACCOUNTING- IV	PANKAJ J	REVISION
TYBAF C	14/09/20 11: 45 am	MONDAY	FINANCIAL ACCOUNTING- VII	NISHA D	REVISION
TYBAF A, B,	15/09/20 9:00 am	TUESDAY	FINANCIAL ACCOUNTING- VII	RAHUL Y	REVISION
TYBAF C	15/09/20 11: 45 am	TUESDAY	FINANCIAL ACCOUNTING- VII	NISHA D	REVISION
TYBAF A & C	16/09/20 9:00 am	WEDNESDAY	INDIRECT TAXES-II	SAILEE S	REVISION
TYBAF B	17/09/20 12 pm	THURSDAY	INDIRECT TAXES-II	SATISH P.	REVISION
TYBAF A & B	18/09/20 9:00 am	FRIDAY	ECONOMICS-III	MOHINI N	REVISION
TYBAF C	19/09/20 9:00 am	SATURDAY	ECONOMICS-III	AARTI S	REVISION
TYBAF A, B, C	20/09/2020 11 am	SUNDAY	FINANCIAL MANAGEMENT- III	ASHISH S.	REVISION


Prof. Sailee S
Co-ordinator


Prof. Subhashini N
Vice Principal SFC


Dr. Kiran Mane
I/C Principal

DI/TT-IT/TLP/00