



SHIVAJI UNIVERISTY, KOLHAPUR-416 004. MAHARASHTRA  
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 शिवाजी विद्यापीठ, कोल्हापूर – 416004.  
 दुर्ध्वनी (ईपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग— २६०९०९४)  
 फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३. e-mail: bos@unishivaji.ac.in

Ref../SU/BOS/Com & Mgmt./ 6032

Date : 17/06/2019

To,

The Principal  
 All Affiliated (Commerce & Management) College/Institutions,  
 Shivaji University, Kolhapur

**Subject : Regarding syllabi and equivalence of B. Com. Part-II (Sem. III & IV)  
 Choice Based Credit System (CBCS) degree programme under the  
 Faculty of Commerce & Management.**

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi and equivalence of B. Com. Part-II (Sem. III & IV) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management.

This syllabi and equivalence shall be implemented from the academic year 2019-2020 (i.e. from June, 2019) onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus).

The question papers on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in October / November 2019 & March / April, 2020. These chances are available for repeater students, if any.

For Students of Distance Education this syllabi shall be implemented from the academic year 2020-2021 (i.e. from June, 2020) onwards

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,

Dr. Registrar

Encl : As above

Copy to,

1. I/c Dean, Faculty of Commerce & Management
  2. Chairman, BOS under Faculty of Commerce & Management
  3. Director, BOEE
  4. Appointment Section
  5. P. G. Admission Section
  6. B. Com. Section
  7. Affiliation Section (U.G./P.G.)
  8. Computer Center/I.T.
  9. Eligibility Section
  10. Distance Education
  11. P.G. Seminer Section
- } for information
- } for information and necessary action.

# SHIVAJI UNIVERSITY, KOLHAPUR



Estd. 1962

NAAC 'A' Grade

**Faculty of Commerce & Management**

Syllabus For

**Bachelor of Commerce**

**B. Com. Part II**

**(Sem III & IV)**

**To be implemented from June 2019 onwards.**

(Subject to the modifications that will be made from time to time)

**Shivaji University, Kolhapur**  
**B.Com (CBCS) Part-II (Semester-III)**  
**Corporate Accounting Paper - I**  
**Core Course**  
**Introduced from June-2019-20**

**4 Credits**

**Course Outcomes:**

1. Explain the accounting entries of issue and forfeiture of shares and re-issue of forfeited shares, discuss accounting treatment for redemption of preference shares and buyback of shares.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013.
4. Practice the fundamental accounting process on Tally ERP.

**Syllabus Contents**

**Unit I:** Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares. (15 Periods)

**Unit II:** Issue and Redemption of Debentures (10 Periods)

**Unit III:** Preparation of Final Accounts of Companies. (15 Periods)

**Unit IV:** Practical of Fundamental Computerised Accounting (20 Periods)

- a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, Switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9,
- b) Create a Company- Select a Company, Alter a Company, Shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts,
- c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group,
- d) Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9,
- e) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8),
- f) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,
- g) Accounting Books and Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register and Day Book.

**Notes:**

- 1) College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.
- 2) A visit should be arranged for increasing awareness of students regarding Corporate Accounting either in any Company Office or the Office of any Chartered Accountant/ Professional Accountant.

**Reference Books:-**

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
- 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
- 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
- 9) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 10) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.
- 11) Tulsian, P. C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing.

**Shivaji University, Kolhapur**  
**B.Com. (CBCS) Part-II (Semester-IV)**  
**Corporate Accounting Paper - II**  
**Core Course**  
**Introduced from June-2019-20**

**4 Credits**

**Course Outcomes:**

1. Explain the accounting entries of profit/loss prior to incorporation.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of accounting for liquidation of companies.
4. Practice the store accounting through Tally ERP.

**Unit -I: Profit /Loss Prior to Incorporation. (15 Periods)**

**Unit-II: Valuation of shares:** Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value. **( 10 Periods)**

**Unit-III: Accounting for Liquidation of companies-** Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account. **( 15 Periods)**

**Unit-IV: Store Accounting with Practical using Tally. (20 Periods)**

Theory:

- a) Basic Concepts of Store Accounting- Importance of Material Management and Inventory Control, Objectives of Inventory Control System, Functions and Duties of Store-keeper,
- b) Key Terms- Stock items, Category of item, Item Name, Unit of Measurement- Purchase Rate per Unit, Current Stock Quantity, Current Valuation Rate, Opening Stock Quantity, Opening Valuation Rate, Purchase Returns, Sales Returns
- c) Stock Valuation Methods- Source document, Types of Source documents, Purchase Invoice, Goods Received Note, Sales Invoice, Delivery Challan
- d) Tally Reports of Store Accounting- Bill-wise List of Stock Items, Stock Statement, Material Receipts/ Purchases Register, Material Issues/ Sales Register, Material Return Report, Slow Moving Items Report, Fast Moving Items Report.

Practical:

- a) Creating Inventory Masters in Tally.ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group,
- b) Units of Measure- Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure
- c) Stock Items- Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items,
- d) Voucher Entry in Tally.ERP 9- Purchase Voucher (F9), Sales Voucher (F8), Credit Note Voucher (Ctrl + F8), Debit Note Voucher (Ctrl + F9)
- e) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,

- f) Accounting Books & Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics,
- g) Inventory Books & Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Exception Reports- Negative Stock, Negative Summary.

**Notes:**

- 1) College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.
- 2) A visit should be arranged for increasing awareness of students regarding Corporate Accounting either in any Company Office or the Office of any Chartered Accountant/ Professional Accountant.

**Reference Books:-**

- 12) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- 13) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- 14) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 15) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- 16) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 17) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
- 18) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
- 19) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
- 20) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 21) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.
- 22) Tulsian, P. C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing.

**Nature of Question Paper**  
**B.Com. Part-II**  
**Under CBCS**  
**Subject: Corporate Accounting Paper-I (Semester-III)**  
**Core Course**  
**(Introduced from June-2019-20)**

Instructions:- 1- All questions are compulsory.  
 2-Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Short Answer Questions:

- |   |         |
|---|---------|
| a) Question on Theory of Unit-1 Or Question on Theory of Unit-1   | 5 marks |
| b) Question on Problem of Unit-1 Or Question on Problem of Unit-1 | 5 marks |

Q.No.2 Short Answer Questions:

- |   |         |
|---|---------|
| a) Question on Theory of Unit-2 Or Question on Theory of Unit-2   | 5 marks |
| b) Question on Problem of Unit-2 Or Question on Problem of Unit-2 | 5 marks |

Q.No.3 Questions:

- |   |          |
|---|----------|
| a) Question on Theory of Unit-3 Or Question on Theory of Unit-3   | 5 marks  |
| b) Question on Problem of Unit-3 Or Question on Problem of Unit-3 | 10 marks |

Q.No.4 Short Answer Questions:

- |   |         |
|---|---------|
| a) Question on Theory of Unit-4 Or Question on Theory of Unit-4 | 5 marks |
|---|---------|

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

**Nature of Question Paper**  
**B.Com. Part-II**  
**Under CBCS**  
**Subject: Corporate Accounting Paper-II (Semester-IV)**  
**Core Course**  
**(Introduced from June-2019-20)**

Instructions:- 1- All questions are compulsory.  
 2-Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Short Answer Questions:

- |   |         |
|---|---------|
| c) Question on Theory of Unit-1 Or Question on Theory of Unit-1   | 5 marks |
| d) Question on Problem of Unit-1 Or Question on Problem of Unit-1 | 5 marks |

Q.No.2 Short Answer Questions:

- |   |         |
|---|---------|
| c) Question on Theory of Unit-2 Or Question on Theory of Unit-2   | 5 marks |
| d) Question on Problem of Unit-2 Or Question on Problem of Unit-2 | 5 marks |

Q.No.3 Questions:

- |   |         |
|---|---------|
| c) Question on Theory of Unit-3 Or Question on Theory of Unit-3 | 5 marks |
|---|---------|

d) Question on Problem of Unit-3 Or Question on Problem of Unit-3 10 marks

Q.No.4 Short Answer Questions:

b) Question on Theory of Unit-4 Or Question on Theory of Unit-4 5 marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

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