

List of the Courses for M.Com. I & II Semester-I to IV

Advanced Accountancy

Course Category – Major Mandatory

Sem.	Sr. No.	Structure Code	Course Code	Title of the Course	Sub-title of the Course	Credits
I	1	DSC1	MMA–I	Adv. Accountancy Paper–I	Advanced Accountancy	4
	2	DSC2	MMA–II	Adv. Accountancy Paper–II	Management Accounting	4
	3	DSC3	MMA–III	Adv. Accountancy Paper–III	Taxation (Income Tax)	4
	4	DSC4	MMA–IV	Adv. Accountancy Paper–IV	Introduction to Income Tax	2
II	5	DSC5	MMA–V	Adv. Accountancy Paper–V	Advanced Accountancy	4
	6	DSC6	MMA–VI	Adv. Accountancy Paper–VI	Cost Accounting	4
	7	DSC7	MMA–VII	Adv. Accountancy Paper–VII	Auditing	4
	8	DSC8	MMA–VIII	Adv. Accountancy Paper–VIII	Introduction to Auditing	2
III	9	DSC9	MMA–IX	Adv. Accountancy Paper–IX	Financial Management - Foundations of Finance	4
	10	DSC10	MMA–X	Adv. Accountancy Paper–X	Financial Management -Funds Management	4
	11	DSC11	MMA–XI	Adv. Accountancy Paper–XI	Financial Management -Controlling and Decision Making	4
	12	DSC12	MMA–XII	Adv. Accountancy Paper–XII	Goods and Service Tax	2
IV	13	DSC13	MMA–XIII	Adv. Accountancy Paper–XIII	Advanced Accountancy	4
	14	DSC14	MMA–XIV	Adv. Accountancy Paper–XIV	Advanced Accountancy	4
	15	DSC15	MMA–XV	Adv. Accountancy Paper–XV	Advanced Accountancy	4

Sadguru Gadage Maharaj College, Karad

Syllabus of M.Com.

Faculty of Commerce and Management

Syllabus in accordance with NEP 2020

Introduced from Academic Year 2023-24

M.Com–II Semester - III

Title of Paper-Advanced Accountancy-Paper IX (DSC-9) (MMAIX)

Financial Management - Foundation of Finance

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Financial Management, Finance Function and Financial System
2. Familiar with risk and return relationship in a business.
3. Demonstrate financial planning and able to manage fixed and working capital.
4. Understand capital structure, its theories and determine capital structure.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	Introduction to Financial Management Theory -Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manger, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System Practical -a)Visit any company and interact with Finance Manger	15
II	Risk and Return Theory -Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems. Practical – Organise group discussion on Risk and Return.	15
III	Financial Planning Theory -Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital- Meaning, Assessment, factors determining fixed capital, Management of fixed Capital, Working Capital – Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation – Meaning, theories of capitalization, Over and Under Capitalisation, practical problems. Practical - Arrange visit to any company and interaction with the finance manager regarding financial planning	15
IV	Capital Structure Theory -Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure – Practical Problems, Optimum Capital Structure, Capital Structure Theories,, Features of appropriate Capital Structure, Factors determining Capital Structure Practical –a)Download financial statements of any company and study the capital structure. Also arrange visit to the company to know pattern and practical difficulties	15

References

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi
3. I M Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw- Hill Publishing Co. Ltd. New Delhi

<p>Sadguru Gadage Maharaj College, Karad</p> <p>Nature of Question Paper</p> <p>M.Com–IISemester-III</p> <p>Advanced Accountancy – Paper IX (DSC-9) (MMAIX)</p> <p>Financial Management - Foundations of Finance</p> <p>Duration: 3hours Marks:80</p>	
Instructions:	
1. Question number 1 and 2 are compulsory	
2. Attempt any three questions from question number 3 to 6	
3. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q. 2 Short Notes (any 4 out of 6)	(16)
Q. 3 Practical Problem	(16)
Q. 4 Practical problem	(16)
Q. 5 practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Sadguru Gadage Maharaj College, Karad
Syllabus of M. Com.
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2023-24
M. Com–II Semester-III

Title of Paper-Advanced Accountancy-Paper X(DSC-10) (MMAX)
Financial Management - Funds Management

Course Outcomes

After Studying this course, students shall be able to:

1. Understand sources of finances of any company
2. Familiar with management of working capital
3. Compute cost of each element of capital
4. Understand the meaning of leverages and compute both types of leverages.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	<p>Sources of Finances Theory-Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans - Government Policy regarding term loans, Pecking Order Theory and signaling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information) Practical-Organise Seminar of Students on Sources of Finances</p>	15
II	<p>Management of Working Capital Theory-Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash – models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Under trading Practical –Visit to any limited company and collect information about their working capital management.</p>	15
III	<p>Cost of Capital Theory- Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital – practical problems Practical- Collect real information of any company either from website or by physical visit to a company and compute the cost of capital of that company.</p>	15
IV	<p>Leverages Theory- Meaning, Types, Significance. Practical problems Practical–Collect real information of any company either from website or by physical visit to a company and compute the cost of capital of that company.</p>	15

References

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi
3. I M Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

<p>Sadguru Gadage Maharaj College, Karad</p> <p>Nature of Question Paper</p> <p>M.Com–IISemester-III</p> <p>Advanced Accountancy-Paper X(DSC-10) (MMAX)</p> <p>Financial Management –Funds Management</p>	
Duration: 3 hours	
Marks: 80	
<p>Instructions:</p> <p>4. Question number 1 and 2 are compulsory</p> <p>5. Attempt any three questions from question number 3 to 6</p> <p>6. Use of Calculator is allowed</p>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q. 2 Short Notes (any 4 out of 6)	(16)
Q. 3 Practical Problem	(16)
Q. 4 Practical problem	(16)
Q. 5 Practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Sadguru Gadage Maharaj College, Karad
Syllabus of M. Com
Faculty of Commerce and Management
Syllabus in accordance with NEP2020
Introduced from Academic Year 2023-24
M. Com–II Semester - III

Title of Paper – Advanced Accountancy - Paper XI (DSC-11) (MMA XI)
Financial Management - Controlling and Decision Making

Course Outcomes

After Studying this course, students shall be able to:

1. Understand preparation of budgets and exercising budgetary control
2. Take pricing and profit decisions under various situations using CVP Analysis.
3. Establish standard cost for each element of cost and exercise control on cost.
4. Understand the significance of price level changes and its accounting.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	<p>Budgetary Control</p> <p>Theory- Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Forecast and Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets.</p> <p>Practical-a) Organise Debate on Benefits and drawbacks of Budgets. Record the entire debating</p>	15
II	<p>Marginal Costing and Cost Volume Profit Analysis</p> <p>Theory- Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis– Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, A I (including chart / graph), .</p> <p>Practical – Collect data from any manufacturing company and advise them on the basis of CVP Analysis on various issues.</p>	15
III	<p>Standard Costing and Variance Analysis</p> <p>Theory- Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems</p> <p>Practical- Collect data from any manufacturing company and calculate the variances.</p>	15
IV	<p>Price Level Changes or Inflation and Financial Management</p> <p>Theory- Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems</p> <p>Practical–Organise group discussion of students on price level changes and inflation.</p>	15

References

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.

2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi
3. I M Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw- Hill Publishing Co. Ltd. New Delhi

<p>Sadguru Gadage Maharaj College, Karad</p> <p>Nature of Question Paper</p> <p>M.Com–II Semester - III</p> <p>Advanced Accountancy - Paper XI (DSC-11) (MMAXI)</p> <p>Financial Management – Controlling and Decision Making</p>	
Duration: 3 hours	
Marks:80	
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of Calculator is allowed 	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q. 2 Short Notes (any 4 out of 6)	(16)
Q. 3 Practical Problem	(16)
Q. 4 Practical Problem	(16)
Q. 5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Sadguru Gadage Maharaj College, Karad Syllabus of M. Com.

Faculty of Commerce

Syllabus in accordance with

NEP 2020 Introduced from Academic Year 2023-24

M.Com –II Semester - III

Title of Paper – Advanced Accountancy Paper XII (DSC12) (MMC – XII)

Introduction to GST

Course Outcomes 2 Credits

After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax
2. Know the legal provisions regarding GST

Unit-I	Introduction to GST:	15hours
Theory	Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions	
Practical	Poster presentation on Introduction on GST	
Unit-II	Charge of GST:	15hours
Theory	Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST	
Practical	Organise Group Discussion and Seminars of Students on GST.	

Sadguru Gadage Maharaj College, Karad	
Nature of Question Paper M.Com.-II Semester - III	
Advanced Accountancy – Paper XII (DSC12) (MMC–XII)	
Introduction to GST	
Duration: 2 hours	Marks: 40
Instructions:	
1. Question number 1 and 2 are compulsory	
2. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q. 2 Short Notes (any 4 out of 6)	(8)
Q. 3 Long answer question / practical problem	(8)
Q. 4 Practical Problem	(8)
Q. 5 Practical Problem	(8)
Q. 6. a. Short Problem	(4)
b. Short answer question / Problem	(4)

Reference Books:

- 1) Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
- 2) Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
- 3) Sury, M.M. :Goods and Services Tax in India
- 4), Agarwal, CAVK:GST Guide for Students, Neelam Book House, Delhi
- 5) Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
- 6) Thakkar, Vishal: GST for the Layman,TV18 Broadcast Ltd.,
- 7) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

Sadguru Gadage Maharaj College, Karad
Syllabus of M.Com-II
Faculty of Commerce and Management
Syllabus in accordance with NEP2020
Introduced from Academic Year 2023-24
M.Com –II Semester- IV

Title of Paper-Advanced Accountancy -Paper XIII (DSC-13) (MMAXIII)

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Human Resource Accounting
2. Familiar with preparing Royalty accounts
3. Demonstrate preparation of contract accounting
4. Understand preparation of Accounts of Non-Government Organizations Grants

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	Human Resource Accounting Theory -Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA.	15
Practical	a) Visit to organization and collect the information about the importance of HRA practices in making organizations more effective in executing their functions. b) Arrange the group discussion on Human Resource Accounting Practices and its Impact on Managerial Performance	
II	Royalty accounts Meaning and definition –Technical Terms –Royalty –Landlord –Tenant –Minimum Rent –Short Workings –Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease –Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account	15
Practical	Arrange the group discussion on royalty accounting	
III	Contract accounting –Construction Contracts Introduction, Meaning , Definition, Accounting procedure of preparation of contract Account	15
Practical	Collect the data of construction contract account and prepare the contract account	
IV	Accounts of Non-Government Organization Introduction to accounting for government Grants, record of government grants in accounting., methods of accounting for government Grants Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization	15
Practical	Collect the data of Non Government Organization Grants and maintain the books of account	

Reference Books

1. Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
3. Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida
5. [William D. Keller](#) (Author), Essentials of Advanced Accounting Paperback
6. S.N.Maheshwari, Advanced Accountancy
7. D.S.Rawat, Advanced Accountancy
8. William Kellar- Essentials of Advanced Accountancy,
9. Dr. B.M. Agarwal and Dr.M.P. Gupta , Advanced Accountancy (Text and Problems) For C. A. Inter (Group -II)

Additional Readings: (if web source then provide URI)

- 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 2) Original documents of Accounting Standards issued by ICAI
- 3) Companies Act 2013

Suggested Research Journal:

- 1) Indian Journal of Accounting
- 2) Indian Journal of Commerce
- 3) The Chartered Accountant
- 4) Management Accountant

Sadguru Gadage Maharaj College, Karad Nature of Question Paper M.Com –II Semester- IV Title of Paper- Advanced Accounting Paper XIII	
Marks - 80	Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6 3 Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q. 2. Short Notes(any 4 out of Six)	16
Q. 3. Long answer question/practical problem	16
Q. 4. Practical Problem	16
Q. 5. Practical Problem	16
Q. 6. a. Short Problem	8
b. Short answer question/ Problem	8

Sadguru Gadage Maharaj College, Karad
Syllabus of M.Com-II
Faculty of Commerce and Management
Syllabus in accordance with NEP2020
Introduced from Academic Year 2023-24
M.Com –II Semester- IV

Title of Paper-Advanced Accountancy -Paper XIV (DSC-14) (MMAXIV)

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Environmental accounting
2. Familiar with Voyage and investment accounting
3. Demonstrate preparation of Value added and EVA statement
4. Understand preparation of Underwriter Account

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
Unit -1 Theory	Environmental Accounting: Introduction, Meaning of environment, Pollution and degradation of environment, Environmental awareness ,Environmental accounting,-Meaning, Importance of Environmental Accounting, Evolution of environmental accounting, Areas of Environmental accounting- National angle and corporate point of view, Major accounting issues relating to environmental accounting	15
Practical	Visit to the organization and collect the data regarding the issue of environmental accounting	
Unit -2 Theory	Voyage accounting And Investment accounting: Voyage accounting: Introduction, Meaning, Definition, components, Importance, Accounting entries and voyage account Investment Accounting: Meaning, Types, Sales and purchase price, Interest on Investment, Methods, Accounting entries and ledger account	15
Practical	Arrange the group discussion on investment accounting	
Unit -3 Theory	Value Added and Economic Value Added– Introduction, meaning, objectives, Economic Value Added statement, Advantages of Value Added Statements, Limitations of Value Added Statements, Preparation of Value added Statement, Economic Value Added (EVA) –Introduction, Meaning of EVA, Utility of Economic Value Added, Application of EVA, Suggestions to Improve EVA, Importance of Economic Value Added, Limitations of EVA, Preparation of Statement Showing Computation of EVA	15
Practical	Collect the data from organization and prepare the value added statement and arrange the discussion on application of EVA in the organisation	
Unit -4 Theory	Underwriter Accounts- Introduction, Meaning, underwriting, underwriters, sub-Underwriters, over Riding commission, marked applications, underwriting application, underwriters liabilities, joint underwriting, firm underwriting, Underwriters account	15
Practical	Visit to organization and maintain the books of Underwriter accounts	

Reference Books

1. Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
3. Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida
5. [William D. Keller](#) (Author), Essentials of Advanced Accounting Paperback
6. S.N.Maheshwari, Advanced Accountancy
7. D.S.Rawat, Advanced Accountancy
8. William Kellar- Essentials of Advanced Accountancy,
9. Dr. B.M. Agarwal and Dr.M.P. Gupta , Advanced Accountancy (Text and Problems) For C.A.Inter (Group -II)

Additional Readings: (if web source then provide url)

- 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 2) Original documents of Accounting Standards issued by ICAI
- 3) Companies Act 2013

Suggested Research Journal:

- 1) Indian Journal of Accounting
- 2) Indian Journal of Commerce
- 3) The Chartered Accountant
- 4) Management Accountant

<p>Sadguru Gadage Maharaj College, Karad Nature of Question Paper M.Com –II Semester- IV Title of Paper- Advanced Accounting Paper XIV</p>	
Marks-80	Duration: 3 hours.
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6 3 Use of Calculator is allowed 	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q. 2. Short Notes(any 4 out of Six)	16
Q. 3. Long answer question / practical problem	16
Q. 4 .Practical Problem	16
Q. 5. Practical Problem	16
Q. 6. a. Short Problem	8
b. Short answer question/ Problem	8

Sadguru Gadage Maharaj College, Karad
Syllabus of M.Com-II
Faculty of Commerce
Syllabus in accordance with NEP2020
Introduced from Academic Year 2023-24
M.Com –II Semester- IV

Title of Paper-Advanced Accountancy -Paper XV (DSC-15) (MMAXV)

Course Outcomes

After Studying this course, students shall be able to:

1. Understand the concept of Corporate Social Responsibility and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties
3. Familiar with accounting practices being used in various types of organizations.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
Unit-I	Corporate Social Responsibility Accounting- Introduction, Concept, The specific provisions regarding corporate social responsibility According as per companies Act 2013 Section 135. Forensic Accounting-Introduction, meaning, concept. Scope ,significance,	15
Practical	Arrange the group discussions on the forensic accounting and conduct the seminar on different financial scams	
Unit-II	Accounting for Package and Empties Introduction- Concept, methods of accounting- Packages Stock Account and Reserve/Suspense Account method and Packages stock and Trading Account method-Problems.	15
Practical	Arrange the seminar on accounting for package and empties and collect the information about the accounting for package from industry	
Unit-III	Study of Accounting Procedure and Practices and Maintenance of accounting records of any Industry/ Business/ Profession through Physical visit	40
Unit-IV	Report of the above Activity	20

References

1. Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
3. Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private)Ltd., Noida
5. S. N. Maheshwari, Advanced Accountancy
6. D.S.Rawat, Advanced Accountancy
7. Dr. B.M. Agarwal and Dr. M. P. Gupta , Advanced Accountancy (Text and Problems) For C. A. Inter (Group -II)
8. Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press

Sadguru Gadage Maharaj College, Karad

Nature of Question Paper

M.Com–II-Semester-IV

Title of Paper-Advanced Accountancy–Paper XV

Instruction:

- 1. Question Number 1 and 2 are Compulsory.**
- 2. Attempt any three questions from question number 3 to 6.**
- 3. Use of calculator is allowed**

Duration: 2 Hours

Total Marks -40

Q.1	a) Choose the appropriate alternatives (5) b) True and False (3)	8
Q.2	Short Notes(any 2 out of 3)	8
Q.3	Broad question	8
Q.4	Practical Problem	8
Q.5	Practical Problem	8
Q. 6	Practical Problem	8

Theory questions - 60% and Practical Problems – 40%

Guidelines for Practical Study

- Practical Study is for 2 credits and for 50 marks.
- Practical study is to be completed by the student at any commercial or non-commercial organisation. For this purpose, the organisations may include office of professionals, any business or industry, cooperative society, bank, hotel, hospital, etc.
- Practical study is to be completed by the student individually under the guidance of concerned teacher. The report will be evaluated by the concerned subject teacher.
- Total duration of practical study shall be of 60 hours including preparation of report.
- The college has flexibility to allow the students to complete practical study at any time during the semester, but the report has to be submitted before commencement of semester end examination.
- The student should produce letter from the concerned organization regarding his/her presence during the period of practical study duly signed by the competent authority of that organization with seal. The letter should be attached to the report.
- Practical Study Report shall be based on the field work and a copy of it has to be submitted to the college. The Report shall consist of around 20 to 25 typed pages.
- Structure of Report

Preliminary pages - Cover Page, Declaration by the Student, Certificate of the

organisation, Certificate of the Teacher, Acknowledgement, Content / Index

Chapter I – Introduction – Introduction, Attendance and Engagement, Profile of the organisation (about 5 pages)

Chapter II - Details of practical Study – key learning

Accounting Procedure, Accounting Practice, Accounting Software, Accounting Information System, Books of Accounts, Financial Statements, Budgets, opinion of Accountant, Information about audit etc. (about 15 Pages)

Chapter III - Experience during period of practical study, Strengths and Weaknesses of the Accounting System, Recommendations to overcome weaknesses. Any other significant information, Conclusion (about 5 pages)

Appendix –Geo-tag Photos, Questions of discussion or interview schedule, important documents to support your practical study.