

***Proposed New syllabus For B. Com***  
***From the Academic session 2020--21***  
**B.Com. – First Year Semester-I**  
**1T1: Financial Accounting-I**

**Unit – I Financial Accounting**

Meaning, objectives and principles of Accounting, Accounting concepts & Conventions, Accounting Standards- AS 1 to AS 10. Final accounts of Sole Traders.  
(Theory & Numerical)

**Unit – II Branch Accounting ( Excluding Foreign Branch)**

Meaning of Branch, Objective of Branch Accounting, Maintenance of Accounting Records, Transactions relating to Branch, Accounting procedure of Branch.  
(Theory & Numerical)

**Unit – III Final Accounts of Co - Operative Societies: ( As per Maharashtra Co-Operative Societies Act 1960)-**

Introduction, Types of Co-operative societies Preparation of Trading & Profit and Loss A/c and Balance Sheet. (Theory & Numerical)

**Unit – IV-Joint Venture Accounts**

Meaning, Distinction between Joint venture and Partnership, Methods of joint venture accounting. (Theory & Numerical on Centralized & Decentralized Method)

**The Financial year ends on 31<sup>st</sup> March.**

**Reference Books :**

1. S. N. Maheshwar :- Financial Accounting – Vikas Publishing House, New Delhi
2. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
3. Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
4. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
5. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
6. Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkata)
7. R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
8. M. A. Arulnandam :- Advance Accounting – Himalay Publication
9. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-I; Sir Sahitya Kendra, Nagpur.
10. Prof. PradeepWath, Dr. R. D. Mehta, Dr. DilipGotmare :- Financial Accounting–Payal Prakashan

**Question Paper Pattern**  
**B.Com. – First Year Semester-I**  
**1T1: Financial Accounting-I**

- N.B. – 1) All questions are compulsory.  
2) All questions carry equal marks.

**Q. No. 1 – Unit I**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16Marks

**Q. No. 2 – Unit II**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

**Q. No. 3 – Unit III**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

**Q. No. 4 – Unit IV**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

- Q. No. 5 a) Unit- I Problem 04 Marks  
b) Unit –II Problem 04 Marks  
c) Unit-III Problem 04Marks  
d) Unit-IV Problem 04 Marks

*From the Academic session 2019--20*

**Third Year Semester-VI**

**6T3-Advanced Statistics**

**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 Index Number & its, Types and Important.

**Unweighted Index Number** (Simple Aggregative, Simple Average of Price Relative)

**Weighted Index Number** (Weighted Aggregative I. N, Laspeyre's, Paasche, Dorbish & Bowley's, Fisher's Ideal, and Marshall & Edgeworth Method.) Weighted Average of Price relatives

**Test on consistency of Index No.-** Time Reversal Test, Factor Reversal Test, 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

**Books Recommended:**

1. Ajay Goel, Alka Goal: Mathematics & Statistics (Taxmann)
2. Elhance D.N : Fundamentals of Statistics
3. Asthana B.N. Applied Statistics in India
4. Gupta S.P: Statistical Method
5. Gupta S.G. & Kapoor V.K.: Fundamentals of Applied Statistics
6. Dr. P. Fating, Dr. V. Bagde, M. Gulhane: "Advanced Statistics" – Sir Sahitya Kendra.

**Question Paper Pattern  
Third Year Semester-VI  
6T3-Advanced Statistics**

- N.B. – 1) All questions are compulsory.  
2) All questions carry equal marks.

**Q. No. 1 – Unit I**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16Marks

**Q. No. 2 – Unit II**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

**Q. No. 3 – Unit III**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

**Q. No. 4 – Unit IV**

- a) Theory 08 Marks  
b) Problem 08 Marks

**OR**

- c) Problem 16 Marks

- Q. No. 5 a) Unit- I Problem 04 Marks  
b) Unit –II Problem 04 Marks  
c) Unit-III Problem 04Marks  
d) Unit-IV Problem 04 Marks