

Established 1969



Principal
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(M.A. Ph.D.)

Koyana Education Society's
BALASAHEB DESAI COLLEGE , PATAN
Arts, Commerce, Science (UG & PG), B.C.A., B. Com. IT, Junior & Vocational

बाळासाहेब देसाई कॉलेज, पाटण

कला , वाणिज्य, विज्ञान (पदवी व पदव्युत्तर) , बी.सी.ए. , बी.कॉम आय.टी. कनिष्ठ आणि व्यवसाय अभ्यासक्रम

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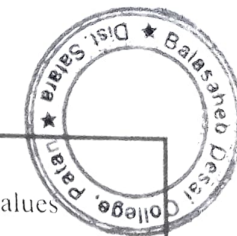


Department of Commerce

Cross Cutting Issues

(Gender, Environment, Sustainability, Human Values and Professional Ethics)

Program	Course	Paper No. / Name	Chapter / Units	Cross Cutting Issue Covered
B.Com.	B.Com. Part I	Principles of Marketing Paper I (Sem. I)	Consumer Behavior	Human Values
			Recent Development in Marketing – Green Marketing	Environment
		Principles of Marketing Paper II (Sem. II)	Product Packaging	Environment
			Public Relation & Sales Promotion Concept	Human Values
		Financial Accounting Paper I (Sem. I)	Introduction to Accounting	Professional Ethics
			Amalgamation of Partnership Firms	
			Consignment	
			Accounting of Professionals.	
		Financial Accounting Paper II (Sem. II)	Accounting for Incomplete Record : Single Entry System	Professional Ethics
			Accounting for Conversion of Partnership into a Limited Company	
			Branch Accounting	
			Computerized Accounting System	



		Management Functions & Applications Paper I (Sem. I)	Planning & Decision Making	Human Values
			Organizing	
			Direction and Communication	
		Management Functions & Applications Paper II (Sem. II)	Motivation	Human Values
			Leadership	Human Values
			Co-ordination and Control	Human Values
			Emerging Issues in Management	Professional Ethics
		Insurance Paper I (Sem. I)	Unit I – Introduction to Insurance	Human Values
			Unit II – Life Insurance	
			Unit III – Insurance Policy	
			Unit IV – Life Insurance Business in India	
		Insurance Paper II (Sem. II)	Unit I – Fire Insurance	Professional Ethics
			Unit II – Marine Insurance	
			Unit III – Miscellaneous Insurance	
			Unit IV – General Insurance Business in India	
	B.Com. Part II	Corporate Accounting Paper I (Sem. III)	Unit I – Issue of Bonus Shares, Right Shares and Sweat Equity	Professional Ethics
			Unit II – Issue and Redemption of Debentures	
			Unit III – Profit Prior to Incorporation	
			Unit IV – Accounting with Tally ERP 9	
		Corporate Accounting Paper I (Sem. IV)	Unit I – Redemption of Preference Shares	Professional Ethics
			Unit II – Valuation of Shares	
			Unit III – Preparation of Final Accounts of Companies	
			Unit IV – Store Accounting with Practical using Tally	
		Fundamentals of Entrepreneurship Paper I (Sem. III)	Entrepreneur	Professional Ethics
			Entrepreneur and Entrepreneurship Development	
			Micro, Small and Medium Enterprises	
			Recent Trends and Concepts in Entrepreneurship	



B.Com. Part III	Fundamentals of Entrepreneurship Paper I (Sem. IV)	Family Business	Professional Ethics
		Service and Agro Entrepreneurship	Professional Ethics
		Business Plan and Project Report	Professional Ethics
		Women Entrepreneurship	Gender Empowerment
	Co-operative Development Paper I (Sem. V)	Unit I – Introduction to Co-operative Movement in India	Human Values
		Unit II – Agricultural Co-operative in India	Human Values
		Unit III – Co-operative Banking & Credit Societies in India	Professional Ethics & Human Values
	Co-operative Development Paper II (Sem. VI)	Unit I – Cooperative Loss and Legislation in India	Human Values
		Unit II – Cooperative Education & Training in India	Human Values
		Unit III – Cooperative Housing Societies in India	Human Values
			Human Values
	Business Regulatory Framework Paper I (Sem. V)	Offer and Acceptance	Human Values
		Free Consent	Human Values
		Employees Provident Fund Act, 1952	Human Values
		Payment of Gratuity Act, 1972	Professional Ethics & Human Values
		Sale of Goods Act, 1932	Professional Ethics
		Indian Partnership Act, 1932	Professional Ethics
			Professional Ethics
	Business Regulatory Framework Paper II (Sem. VI)	Companies Act, 2013	Human Values
		Responsibilities and Power of Directors	Human Values
		Right of Shareholders	Professional Ethics
		Consumer Protection Act, 1986	Professional Ethics
		Negotiable Instrument Act, 2015	Professional Ethics
	Advance Accountancy Paper I (Sem. V)	Unit I – Bank Final Account	Professional Ethics
		Unit II – Farm Accounting & Hire Purchase System	
		Unit III – Insurance Claim	
		Unit IV – GST Accounting with Practical using Tally Part I	



		Advance Accountancy Paper II (Auditing) (Sem. V)	Unit I – Nature and Scope of Audit	Professional Ethics
			Unit II – Audit of Specific Items in Financial Statements	
			Unit III – Company Audit	
			Unit IV – Special Audit & Audit report	
		Advance Accountancy Paper III (Sem. VI)	Unit I – Elements of Cost	Professional Ethics
			Unit II – Financial Statement Analysis	
			Unit III – Cash Flow Analysis	
			Unit IV – GST Accounting with Practical using Tally Part 2	
		Advance Accountancy Paper IV (Taxation) (Sem. VI)	Unit I – Basic Concept	Professional Ethics
			Unit II – Exemptions and Deductions from Total Income	
			Unit III – Heads of Income. Computation of Total Income and Tax Liability	
			Unit IV – Basics of GST	

V. S. Kamble

Mr. V. S. Kamble
Head, Dept. of Commerce

[Signature]
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