

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No .	Heading	Particulars
1	Title of Course	S.Y.B.Com (Accounting & Finance)
2	Eligibility for Admission	F.Y.B.Com(Accounting & Finance)
3	Passing Marks	
4	Ordinances/Regulations (if any)	-----
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2022-2023

AC- 19/04/2022

Item No- 5.16



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for S.Y.B.Com (Accounting & Finance)

Program: B.Com (Accounting & Finance)

Course: S.Y.B.Com (Accounting & Finance)

**(Choice Based Credit System with effect from the academic
year 2022-2023)**

B.Com. (Accounting and Finance) Honours Programme

Course Structure

S.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2022-2023)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Core Courses (CC)		1	Core Courses (CC)	
UGBAFCC 301	Financial Accounting (Special Accounting Areas) – III	05	UGBAFCC 401	Financial Accounting(Special Accounting Areas) – IV	05
UGBAFCC 302	Cost Accounting (Methods of Costing) – II	05	UGBAFCC 402	Management Accounting (Introduction to Management Accounting)	05
UGBAFCC 303	Direct Tax Paper- I	05	UGBAFCC 403	Direct Tax Paper- II	05
UGBAFCC 304	Business Regulatory Framework - II	03	UGBAFCC 404	Company Law	03
2	*Skill Enhancement Course (SEC)		2	**Skill Enhancement Course (SEC)	
UGBAFSE C305A UGBAFSE C305B	Any one course from the following list of the courses	02	UGBAFSE C405A UGBAFSE C405B	Any one course from the following list of the courses	02
3	*Elective: Generic (GE)		3	**Elective: Generic (GE)	
UGBAFGE C306A UGBAFGE C306B	Any one course from the following list of the courses	06	UGBAFGE C406A UGBAFGE C406B	Any one course from the following list of the courses	06
Total Credits		26	Total Credits		26

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)		**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)	
UGBAFSEC 305A	Information Technology in Accountancy – I	UGBAFSEC 405A	Information Technology in Accountancy – II
UGBAFSEC 305B	Financial Market Operations	UGBAFSEC 405B	Management Skills
Note: Course selected in Semester III will continue in Semester IV			

*List of Elective: Generic (GE) for Semester III (Any One)		**List of Elective: Generic (GE) for Semester IV (Any One)	
UGBAFGE C306A	Business Economics – II	UGBAFSEC 406A	Research Methodology in Accounting & Finance
UGBAFGE 306B	Business Planning & Entrepreneurial Management	UGBAFSEC 406B	Wealth Management
Note: Course selected in Semester III will continue in Semester IV			

Bachelor of Accounting & Finance (BAF) Programme
Course Structure
S.Y.B.Com (Accounting & Finance)
(To be implemented from Academic Year- 2022-2023)

Semester	Course Type	Course Code	Course Title	Weekly Lectures	Credits	CE	TE	Total
III	<i>Core Courses (CC)</i>	UGBAF301	Financial Accounting(Special Accounting Areas) – III	05	05	40	60	100
	<i>Core Courses (CC)</i>	UGBAF302	Cost Accounting (Methods of Costing) - II	05	05	40	60	100
	<i>Core Courses (CC)</i>	UGBAF303	Taxation - I (Direct Taxes Paper- I)	05	05	40	60	100
	<i>Core Courses (CC)</i>	UGBAF304	Business Law (Business Regulatory Framework) II	03	03	40	60	100
	*Skill Enhancement Course (SEC)	UGBAF305 OR UGBAF306	Information Technology in Accountancy – I OR Financial Market Operations	02	02	40	60	100
	*Elective: Generic (GE)	UGBAF307 OR UGBAF308	Business Economics – II OR Business Planning & Entrepreneurial Management	06	06	40	60	100
				* Skill enhancement course	–	–	–	–
			TOTAL	26	26	240	360	600
IV	<i>Core Courses (CC)</i>	UGBAF401	Financial Accounting(Special Accounting Areas) – IV	05	05	40	60	100
	<i>Core Courses (CC)</i>	UGBAF402	Management Accounting (Introduction to Management Accounting)	05	05	40	60	100
	<i>Core Courses (CC)</i>	UGBAF403	Taxation - II (Direct Taxes Paper- II)	05	05	40	60	100
	<i>Core Courses (CC)</i>	UGBAF404	Company Law	03	03	40	60	100
	**Skill Enhancement Course (SEC)	UGBAF405 OR UGBAF406	Information Technology in Accountancy – II OR Management Skills	02	02	40	60	100
	**Elective: Generic (GE)	UGBAF407 OR UGBAF408	Research Methodology in Accounting & Finance OR Wealth Management	06	06	40	60	100
				*Value added course	–	–	–	–
			TOTAL	26	26	240	360	600

SYBAF Semester III Syllabus				
Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAFCC301	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	5	5
		Piecemeal Distribution of Cash		
		Amalgamation of Firms		
		Conversion / Sale of a Partnership Firm into a Ltd. Company		
		Accounting of Transactions of Foreign Currency		
2	UGBAFCC302	Classification of Costs and Cost Sheet	5	5
		Reconciliation of cost and financial accounts		
		Contract Costing		
		Process Costing		
3	UGBAFCC303	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	5	5
		Heads of Income		
		Deductions under Chapter VI – A		
		Computation of Total Income		
4	UGBAFCC304	The Indian Partnership Act – 1932	3	3
		Limited Liability Partnership Act – 2008		
		Factories Act – 1948		
5	UGBAFSEC305 A	Introduction to Computers	2	2
		Office Productivity Tools		
		Web		
		Introduction to Internet & other emerging technologies		
		Electronic Commerce		
6	UGBAFSEC305 B	An Overview of the Financial System		
		Financial Markets		
		Financial Instruments		
		Financial Services		
7	UGBAFGEC306 A	Overview of Macroeconomics		
		Money, Prices and inflation		
		Introduction to Public Finance		
		Public Revenue, public expenditure and Debt		
		Fiscal Management and Financial Administration		
8	UGBAFGEC306 B	Foundations of Entrepreneurship Development	6	6
		Types & Classification Of Entrepreneurs		
		Entrepreneur Project Development & Business Plan		
		Venture Development		

Note: 1. Blue Highlighted Topic/Course has focus on employability/entrepreneurship/skill development.

2. Green Highlighted Topic/Course is related to local/national/regional & global development needs.

UGBAF301- FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – III

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: Financial Accounting-III			
Lectures per week		05	
Credits		05	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
		Total	100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	15
2	Piecemeal Distribution of Cash	10
3	Amalgamation of Firms	15
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	10
5	Accounting of Transactions of Foreign Currency	10
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Assist students to develop their understanding on final accounts when a partner is admitted, Retires and Dies during the year.(1)*

CO2: Enables understanding of the provision of AS 11 foreign currency transactions.(5)*

CO3: Understand the term “Amalgamation” and the methods of accounting for amalgamations.(5)*

CO4: Exemplify Conversion/Sale of partnership firm into limited company.(3)*

CO5: Prepare excess capital method for Piecemeal Distribution of Cash.(1)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year
	<p>Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis</p> <p>Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis</p> <p>Excluding Questions where admission / retirement / death takes place in the same year</p>
2	Piecemeal Distribution of Cash
	<p>Excess Capital Method only</p> <p>Asset taken over by a partner</p> <p>Treatment of past profits or past losses in the Balance sheet</p> <p>Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual</p> <p>Treatment of secured liabilities</p> <p>Treatment of preferential liabilities like Govt. dues / Labour dues etc.</p> <p>Excluding: Insolvency of partner and Maximum Loss Method</p>
3	Amalgamation of Firms
	<p>Realization method only</p> <p>Calculation of purchase consideration</p> <p>Journal/ledger accounts of old firms</p> <p>Preparing Balance sheet of new firm</p> <p>Adjustment of goodwill in the new firm</p> <p>Realignment of capitals in the new firm by current accounts / cash or a combination thereof</p> <p>Excluding : Common transactions between the amalgamating firms</p>
4	Conversion / Sale of a Partnership Firm into a Ltd. Company
	<p>Realization method only</p> <p>Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.</p> <p>Preparing Balance sheet of new company</p>
5	Accounting of Transactions of Foreign Currency
	<p>In relation to purchase and sale of goods, services and assets and loan and credit transactions.</p> <p>Computation and treatment of exchange rate differences</p>

Course Outcomes (CO)
<p>The learner will be able to :-</p> <p>CO1: Assist students to develop their understanding on final accounts when a partner is admitted, Retires and Dies during the year.(1)*</p> <p>CO2: Enables understanding of the provision of AS 11 foreign currency transactions.(5)*</p>

CO3: Understand the term “Amalgamation” and the methods of accounting for amalgamations.(5)*

CO4: Exemplify Conversion/Sale of partnership firm into limited company.(3)*

CO5: Prepare excess capital method for Piecemeal Distribution of Cash.(1)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-		-	-	-	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	3	-	-	-	-	-	-
CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: - Cost Accounting (Methods of Costing) – II			
Lectures per week		05	
Credits		05	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Classification of Costs and Cost Sheet	15
2	Reconciliation of cost and financial accounts	15
3	Contract Costing	15
4	Process Costing	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Analyze cost data and use the information derived to undertake pricing and other management decisions.(3)*

Compare cost, management and financial accounting.

CO2: Identify and apply job costing and allocation of overhead.(5)*

CO3: Practice students to communicate effectively when dealing with cost accounting problems looking for (2)*

CO4: Solutions according to the Cost accounting standards.(4)*

CO5: Express the place and role of cost accounting in the modern economic environment.(5)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

UGBAFCC303 Taxation – I-(Direct Taxes Paper- I)

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: - Taxation - I (Direct Taxes Paper- I)			
Lectures per week		05	
Credits		05	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
2	Heads of Income	15
3	Deductions under Chapter VI – A	15
4	Computation of Total Income	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Identify the technical terms related to direct taxation.(5)*

CO2: Compute income from various heads of income.(4)*

CO3: Compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.(4)*

CO4: Explain the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.(5)*

CO5: Forecast the income of individuals through various calculations and deductions. (6)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	<p>Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income</p> <p>Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p>Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p>Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p>
2	<p>Heads of Income Various</p> <p>Heads of Income</p> <p>Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p>Income From House Property : Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits & Gains From Business &Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business</p> <p>Capital Gains : Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources: Section 56 – 59</p>
3	<p>Deductions under Chapter VI – A</p> <p>80 A- Restriction on claim in Chapter VI- A deductions</p> <p>80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund</p> <p>80D – Medical Insurance Premium</p> <p>80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan</p> <p>80 TTA- Interest on Saving Bank account</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p>
4	<p>Computation of Total Income</p> <p>Computation of Total Income of Individual and HUF with respect to above heads and deductions</p>

***Note:** Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.*

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Identify the technical terms related to direct taxation.(5)*

CO2: Compute income from various heads of income.(4)*

CO3: Compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.(4)*

CO4: Explain the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.(5)*

CO5: Forecast the income of individuals through various calculations and deductions. (6)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: -Business Law (Business Regulatory Framework) II			
Lectures per week		03	
Credits		03	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	The Indian Partnership Act – 1932	30
2	Limited Liability Partnership Act – 2008	10
3	Factories Act – 1948	20
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Define the concept of partnership.(6)*

CO2: Understand the objectives of the Partnership act.(5)*

CO3: Apply the test of partnership.(4)*

CO4: Differentiate the liability of firms as well as of partners of LLP.(3)*

CO5: Debate on provisions of health, safety and welfare in factories Act.(5)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	The Indian Partnership Act – 1932
	a) Concept of Partnership <ul style="list-style-type: none"> • Partnership and Company • Test for determination of existence for partnership • Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
2	Limited Liability Partnership Act – 2008
	a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution
3	Factories Act – 1948
	a) Definitions <ul style="list-style-type: none"> • Section 2 (k) – Manufacturing Process • Section 2 (l) – Workers • Section 2 (m) – Factory b) Provisions pertaining to <ol style="list-style-type: none"> i. Health- Section 11 to Section 20 ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49

Course Outcomes (CO)														
The learner will be able to :-														
The learner will be able to :-														
CO1: Define the concept of partnership.(6)*														
CO2: Understand the objectives of the Partnership act.(5)*														
CO3: Apply the test of partnership.(4)*														
CO4: Differentiate the liability of firms as well as of partners of LLP.(3)*														
CO5: Debate on provisions of health, safety and welfare in factories Act.(5)*														
ICT Tools Used: Videos, PPT, Pen-Tablet.														
Students Centric Methods: Problem Solving and Participative (Experimental, Participative, Problem Solving)														
CO PO MAPPING														
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PSO 1	PSO 2	PSO 3
CO 1	1	2	1	-	1	-	-	3	-	2	-	2	2	3

CO 2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFSEC305A-INFORMATION TECHNOLOGY IN ACCOUNTANCY - I

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: -Information Technology in Accountancy – I			
Lectures per week		02	
Credits		02	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Introduction to Computers	10
2	Office Productivity Tools	20
3	Web	10
4	Introduction to Internet and other emerging technologies	10
5	Electronic Commerce	10
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Describe the Parts of Computer.(5)*

CO2: Compare between RAM and ROM, PROM and EPROM (3)*

CO3: Apply formulas in excel, including the use of built in functions, relatives and absolute references.(4)*

CO4: Create Slide presentations that include text, graphics, animation and transitions.(1)*

CO5: Explain and Discuss legal Framework and privacy in E-Banking.(5)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Introduction to Computers
	History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies Practical on networking with the help of software.
2	Office Productivity Tools
	MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation
3	Web
	Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimization
4	Introduction to Internet and other emerging technologies
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies
5	Electronic Commerce
	Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.

Course Outcomes (CO)
<p>The learner will be able to :-</p> <p>The learner will be able to :-</p> <p>CO1: Describe the Parts of Computer.(5)*</p> <p>CO2: Compare between RAM and ROM, PROM and EPROM (3)*</p>

UGBAFSEC306B FINANCIAL MARKET OPERATIONS

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: -Financial Market Operations			
Lectures per week		02	
Credits		02	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	An Overview of the Financial System	05
2	Financial Markets	15
3	Financial Instruments	10
4	Financial Services	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Design Saving and Investment systematically.(1)*

CO2: Evaluate Banking and Non-Banking Financial Intermediaries.(2)*

CO3: Analyze Capital Market and the role of capital market and its importance.(3)*
 CO4: Analyze Equities, Bonds and Derivatives.(3)*
 CO5: Describe Consumer Finance, Credit Cards, Mutual Funds and Commercial Papers (5)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating, [6] Creating

Sr. No.	Modules / Units
1	An Overview of the Financial System
	Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries
2	Financial Markets
	Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India
3	Financial Instruments
	Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others
4	Financial Services
	Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Design Saving and Investment systematically.(1)*

CO2: Evaluate Banking and Non-Banking Financial Intermediaries.(2)*

CO3: Analyze Capital Market and the role of capital market and its importance.(3)*														
CO4: Analyze Equities, Bonds and Derivatives.(3)*														
CO5:Describe Consumer Finance, Credit Cards, Mutual Funds and Commercial Papers (5)*														
ICT Tools Used: Videos, PPT, Pen-Tablet.														
Students Centric Methods: Problem Solving and Participative (Experimental, Participative, Problem Solving)														
CO PO MAPPING														
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO 1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO 2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFGEC306A-BUSINESS ECONOMICS – II

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: - Business Economics – II			
Lectures per week		06	
Credits		06	
		Hours	Marks
Evaluation System		External Examination	2 Hours
		Internal	-----
		Total	100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Overview of Macroeconomics	05
2	Money. Prices and inflation	15
3	Introduction to Public Finance	10
4	Public Revenue, public expenditure and Debt	15
5	Fiscal Management and Financial Administration	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Describe the circular flow of income through the sectors of the economy and the process of income multiplier that influences these flows.(5)*

CO2: Explain the measurement of national product- meaning and importance, conventional and green GNP and NNP.(5)

CO3: Apply econometrics methods to differentiate between competing theories.(4)*

CO4: Analyze the demand and supply conditions and assess the position of a company. (3)*

CO5: Distinguish demand pull inflation and cost push inflation.(3)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	<p>Overview of Macroeconomics</p> <p>Macroeconomics: Meaning, Scope and Importance. Circular flow of aggregate income and expenditure and its Importance- closed and open economy models. The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare. Trade Cycles: Features and Phases Classical Macro economics : Say’s law of Markets - Features, Implications and Criticism</p>
2	<p>Money, prices and Inflation</p> <p>Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money. Demand for Money : Classical and Keynesian approaches and Keynes’ liquidity preference theory of interest - Friedman’s restatement of Demand for money Money and prices: Quantity theory of money - Fisher’s equation of exchange - Cambridge cash balance approach. Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</p>
3	<p>Introduction to Public Finance</p> <p>Meaning and Scope of Public finance. Major fiscal functions : allocation function, distribution function & stabilization function Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. Relation between Efficiency, Markets and Governments. The concept of Public Goods and the role of Government. Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p>
4	<p>Public revenue, Public Expenditure and Debt</p> <p>Sources of Public Revenue: tax and non-tax revenues. Objectives of taxation - Canons of taxation - Types of taxes: direct and indirect - Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation. Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. Redistributive and Anti – Inflationary nature of taxation and their implications Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth. Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes. Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p>
5	<p>Fiscal Management and Financial Administration</p> <p>Fiscal Policy: Meaning, Objectives, constituents and Limitations. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy: Principles of Sound and Functional Finance. Budget- Meaning objectives and types - Structure of Union budget – Deficit concepts-Fiscal Responsibility and Budget Management Act. Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization- central-state financial relations - 14th Finance Commission recommendations</p>

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Describe the circular flow of income through the sectors of the economy and the process of income multiplier that influences these flows.(5)*

CO2: Explain the measurement of national product- meaning and importance, conventional and green GNP and NNP.(5)

CO3: Apply econometrics methods to differentiate between competing theories.(4)*

CO4: Analyze the demand and supply conditions and assess the position of a company. (3)*

CO5: Distinguish demand pull inflation and cost push inflation.(3)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFGEC306B-Business Planning & Entrepreneurial Management

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: - Business Planning & Entrepreneurial Management			
Lectures per week		06	
Credits		06	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
		Total	100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Foundations of Entrepreneurship Development	15
2	Types & Classification Of Entrepreneurs	15
3	Entrepreneur Project Development & Business Plan	15
4	Venture Development	15
	Total	60

Course Outcomes (CO)
<p>The learner will be able to :-</p> <p>CO1: Describe the entrepreneurship development programme, Theories of entrepreneurship Importance and significance of growth of entrepreneurial activities.(5)*</p> <p>CO2: Discuss women entrepreneur, social entrepreneur Innovation, Invention, Creativity, Business Idea, Opportunities through change. Idea generation– Sources-Development of product /idea, Environmental scanning and SWOT analysis.(5)*</p> <p>CO3: Explain Venture funding, requirements of Capital (Fixed and working) function of marketing, E-commerce (5)*</p>

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Foundations of Entrepreneurship Development:

	<ul style="list-style-type: none"> • Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur • Theories of Entrepreneurship: Innovation Theory by Schumpeter & Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen • External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.
2	Types & Classification Of Entrepreneurs
	<ul style="list-style-type: none"> • Intrapreneur – Concept and Development of Intrapreneurship • Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group • Social entrepreneurship – concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's. • Entrepreneurial development Program (EDP) – concept, factor influencing EDP. Option available to Entrepreneurs. (Ancillarisation, BPO, Franchise, M&A)
3	Entrepreneur Project Development & Business Plan
	<ul style="list-style-type: none"> • Innovation, Invention, Creativity, Business Idea, Opportunities through change. • Idea generation – Sources-Development of product /idea, • Environmental scanning and SWOT analysis • Creating Entrepreneurial Venture-Entrepreneurship Development Cycle • Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan. • Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization & Management, Ownership, • Critical Risk Contingencies of the proposal, Scheduling and milestones.
4	Venture Development

	<ul style="list-style-type: none"> • Steps involved in starting of Venture • Institutional support to an Entrepreneur • Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects • Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance. • New trends in entrepreneurship
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Course Outcomes (CO)														
The learner will be able to :-														
The learner will be able to :-														
CO1: Describe the entrepreneurship development programme, Theories of entrepreneurship Importance and significance of growth of entrepreneurial activities.(5)*														
CO2: Discuss women entrepreneur, social entrepreneur Innovation, Invention, Creativity, Business Idea, Opportunities through change. Idea generation– Sources-Development of product /idea, Environmental scanning and SWOT analysis.(5)*														
CO3: Explain Venture funding, requirements of Capital (Fixed and working) function of marketing, E-commerce (5)*														
ICT Tools Used: Videos, PPT, Pen-Tablet.														
Students Centric Methods: Problem Solving and Participative (Experimental, Participative, Problem Solving)														
CO PO MAPPING														
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

Syllabus of Courses of S.Y.B.Com (Accounting and Finance) Programme at Semester III

Reference Books

UGBAFCC301- FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – III
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- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*

UGBAFCC302-COST ACCOUNTING (METHODS OF COSTING) – II

- *Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by JawaharLal and SeemaSrivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi*
- *Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta*
- *Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi*
- *Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi*

UGBAFCC303 TAXATION – I-(DIRECT TAXES PAPER- I)

- *Direct Taxes Law & Practice by V.K. Singhania - Taxman*
- *Systematic Approach to Direct Tax by Ahuja& Gupta - Bharat Law House*
- *Income Tax Ready Reckoner by Dr .V.K. Singhania – Taxman*
- *Direct Tax Laws by T.N. Manoharan - Snow White*

UGBAFSEC305A-INFORMATION TECHNOLOGY IN ACCOUNTANCY – I

- *Fundamentals of Computers – Rajaram V – Prentice Hall*
- *Computer today (3rd edition) – Sanders, Donald H – McGraw Hill*
- *Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall*
- *Computers – Subramaniam N – Wheeler*
- *Introduction to Computers – Xavier C. – New Age*
- *Computer in Business – Sanders D – McGraw Hill*
- *Computers and Information Management – S C Bhatnagar& V Ramant – Prentice Hall*
- *Internet for Business – Brummer, Lavrej – Cambridge*
- *E-mail for Everyone – Leon Alexis &leon – Methews*
- *Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden*

UGBAFCC304-BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK)

II

- *An introductory guide to Central Labour Legislation – W A Dawson*
- *Industrial Law – P L Malik*
- *Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK*
- *Labour participation in Management – Mhetras V Manaklals*
- *Law of Partnership, by J P Singhal (Author)*
- *Partnership Act, 1932 with State Amendments*
- *The Law Of Partnership, P.C. Markanda*
- *Indian Partnership Act 1932*
- *Limited Liability Partnership Act 2008*

UGBAFSEC305B-FINANCIAL MARKET OPERATIONS

- *Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New Delhi, 2012.*
- *Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010.*
- *Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011.*
- *G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014*
- *Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.*
- *Mohapatra, Gaur Krishna Das, Environmental Ecology, Vikas, Noida, 2008.*
- *Motilal, Shashi, and Nanda, Bijoy Lakshmi, Human Rights: Gender and Environment, Allied Publishers, New Delhi, 2007.*
- *Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep Publications, New Delhi, 2013.*
- *Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 2013*
- *Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.*

UGBAFGEC306A-BUSINESS ECONOMICS – II

- *Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall*
- *Bouman John, Principles of Macro Economics*
- *Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.*
- *Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.*
- *Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.*
- *Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers*
- *Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.*
- *Shapiro, E (1996), Macro-Economic Analysis ,Galgotia Publication, New Delhi.*
- *Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd*
- *Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&coPvt Ltd, New Delhi*
- *Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.*
- *David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi*
- *Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore*
- *Hajela T.N: Public Finance – Ane Books Pvt.Ltd*

SYBAF Syllabus

Semester IV

Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAFCC4 01	Preparation of Final Accounts of Companies.	5	5
		Redemption of Preference Shares		
		Redemption of Debentures		
		Ascertainment and Treatment of Profit Prior to Incorporation		
		Foreign Branch		
2	UGBAFCC4 02	Introduction to Management Accounting	5	5
		Analysis and Interpretation of Accounts		
		Financial Statement analysis: Ratio analysis		
		Cash Flow Analysis		
		Working Capital Management		
3	UGBAFCC4 03	Clubbing & Set Off & Carry Forward of Losses	5	5
		Computation of Tax liability of Individual & HUF		
		Computation of Income of Partnership Firm.		
		Return of Income – Sec 139		
		Tax Deduction at Source, Advance Tax, Interest Payable		
		DTAA U/S 90 & 91		
		Tax Planning & Ethics in Taxation		
4	UGBAFCC4 04	Definitions	3	3
		Incorporation of companies		
		Public Offer		
		Private Placement		
		Share Capital and Debentures		
5	UGBAFSEC 405A	Business Process	2	2
		Computerized accounting system		
		Concept of MIS Reports in Computer Environment		
		IT and Auditing		
6	UGBAFSEC 405B	Introduction to Basic Management Concepts	2	2
		Planning		
		Organizing		
		Staffing		
		Directing and Controlling		
7	UGBAFGEC 406A	Introduction to Research	6	6
		Research Design in Accounting and Finance		
		Data Collection and Processing		
		Interpretation and Report Writing		
	UGBAFGEC 406B			

Note: 1. Blue Highlighted Topic/Course has focus on employability/entrepreneurship/skill development.

2. Green Highlighted Topic/Course is related to local/national/regional & global development needs.

UGBAF401-FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – IV

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: Financial Accounting-IV			
Lectures per week		05	
Credits		05	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Preparation of Final Accounts of Companies.	15
2	Redemption of Preference Shares	10
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	10
5	Foreign Branch	10
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Discuss Conversion as per AS 11 & incorporation in HO accounts.(5)*

CO2: Discuss Conversion as per AS 11 & incorporation in HO accounts.(5)*

CO3: Create CRR and DRR (Sec 55 of the Companies Act, 2013).(1)*

CO4: Prepare profit prior to incorporation.(1)*

CO5: Explain and Prepare relevant provisions of Companies Act related to preparation of Final Account in Vertical Form.(5)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)
2	Redemption of Preference Shares
	Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.
3	Redemption of Debentures
	Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of Debentures)
4	Ascertainment and Treatment of Profit Prior to Incorporation
	Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes
5	Foreign Branch
	Conversion as per AS 11 and incorporation in HO accounts

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Discuss Conversion as per AS 11 & incorporation in HO accounts.(5)*

CO2: Discuss Conversion as per AS 11 & incorporation in HO accounts.(5)*

CO3: Create CRR and DRR (Sec 55 of the Companies Act, 2013).(1)*

CO4: Prepare profit prior to incorporation.(1)*

CO5: Explain and Prepare relevant provisions of Companies Act related to preparation of Final Account in Vertical Form.(5)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3

CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFCC402- MANAGEMENT ACCOUNTING (INTRODUCTION TO MANAGEMENT ACCOUNTING)

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: Management Accounting			
Lectures per week		05	
Credits		05	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
		Total	100

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	05
2	Analysis and Interpretation of Accounts	10
2	Financial Statement analysis: Ratio analysis	15
3	Cash Flow Analysis	15
4	Working Capital Management	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Identify the essentials of vertical financial statements.(5)*

CO2: Analyze the financial statements on the basis of comparative, common size and trend analysis methods.(3)*

CO3: Solve, compare & contrast between ratios of different companies to draw comparative conclusions.Infer different activities of cash flow statements.(4)*

CO4: Determine the value of closing cash/bank balance of a company through the cash flow statement format.(5)*

CO5: Solve the statement of working capital.(4)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Introduction to Management Accounting
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting
2	Analysis and Interpretation of Accounts
	a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)
3	Financial Statement analysis: Ratio analysis
	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii)Liquid Ratio iii) Stock Working Capital Ratio iv)Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i)Gross Profit Ratio ii)Expenses Ratio iii)Operating Ratio iv)Net Profit Ratio v) Net Operating Profit Ratio Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii)Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover
4	Cash Flow Analysis
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))
5	Working Capital Management
	Concept, Nature of Working Capital , Planning of Working Capital Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization Operating Cycle Practical Problems

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Identify the essentials of vertical financial statements.(5)*

CO2: Analyze the financial statements on the basis of comparative, common size and trend analysis methods.(3)*

CO3: Solve, compare & contrast between ratios of different companies to draw comparative conclusions.Infer different activities of cash flow statements.(4)*

CO4: Determine the value of closing cash/bank balance of a company through the cash flow statement format.(5)*

CO5: Solve the statement of working capital.(4)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFCC403 TAXATION – II-(DIRECT TAXES PAPER- II)

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: - Taxation - II (Direct Taxes Paper-II)			
Lectures per week		05	
Credits		05	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	05
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	05
8	Tax Planning & Ethics in Taxation	05
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Discuss the tax slab rates and their application for different types of assessee.(5)*

CO2: Compute the taxable income and tax for a partnership firm and tax deducted at source HUF.(4)*

CO3: Calculate the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act.(4)*

CO4: Evaluate the double taxation in calculation of tax liability u/s 90 and 91.(2)*

CO5: Forecast the clubbing of income of an assessee.(3)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Clubbing of Income – Section 60 to 65
2	Set Off & Carry Forward of Losses Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains
3	Computation of Tax Liability of Individual & HUF
4	Computation of Income of Partnership Firm in Relation to Sec :40(b) & Tax Thereon with Applicable Rate of Tax
5	Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139(4D)
6	Tax Deduction at Source Advance Tax U/S 207,208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec:194J – TDS on Professional Fees Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax
7	DTAA U/S 90 & 91
8	Tax Planning & Ethics in Taxation – Basic Concepts

Note:

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Discuss the tax slab rates and their application for different types of assessee.(5)*

CO2: Compute the taxable income and tax for a partnership firm and tax deducted at source HUF.(4)*

CO3: Calculate the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act.(4)*

CO4: Evaluate the double taxation in calculation of tax liability u/s 90 and 91.(2)*

CO5: Forecast the clubbing of income of an assessee.(3)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFCC404 BUSINESS LAW (COMPANY LAW) – III

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: Business Law (Company Law)-III			
Lectures per week		03	
Credits		03	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
Total			100

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Definitions	10
2	Incorporation of companies	20
3	Public Offer	10
4	Private Placement	10
5	Share Capital and Debentures	10
	TOTAL	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Explain the various definitions and concepts w.r.t. Company Law.(5)*

CO2: Discuss the provisions related to Incorporation of Companies.(5)*

CO3: Generalize the concept of Public Offer and Private Placement.(1)*

CO4: Describe the Shares and Debentures and enable them to discuss and examine its features.(5)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating,[6] Creating

Sr. No.	Modules / Units
1	Definitions
	Section 2 Clause (2) – Accounting Standard, Clause (7) – Auditing Standard Clause (13) – Books of Accounts, Clause (31) – Deposit Clause (41) – Financial Year, Clause (42) – Foreign Company Clause (47) – Independent Director, Clause (48) – Indian Depository Receipts Clause (62) – One Person Company, Clause (85) – Small Company
2	Incorporation of companies
	Section 3 to Section 20
3	Public Offer
	Sections 23, 25 to 28, 33, 35, 39
4	Private Placement
	Section 42
5	Share Capital and Debentures
	Sections 43, 46, 47, 52 to 56, 61 to 72

*Note: Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year***Course Outcomes (CO)****The learner will be able to :-****The learner will be able to :-**

CO1: Explain the various definitions and concepts w.r.t. Company Law.(5)*

CO2: Discuss the provisions related to Incorporation of Companies.(5)*

CO3: Generalize the concept of Public Offer and Private Placement.(1)*

CO4: Describe the Shares and Debentures and enable them to discuss and examine its features.(5)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFSEC405A - INFORMATION TECHNOLOGY IN ACCOUNTANCY – II

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: - Information Technology in Accountancy - II			
Lectures per week		02	
Credits		02	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
		Total	100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Business Process	15
2	Computerized accounting system	20
3	Concept of MIS Reports in Computer Environment	15
4	IT and Auditing	10
Total		60

Course Outcomes (CO)

The learner will be able to :-

CO1: Explain and Discuss Business Process Management.(5)*

CO2: Classify business processes. (5)*

CO3: Describe Needs, key factors and importance of BPM.(5)*

CO4: Compare between various accounting software. (3)*

CO5: Assess the challenges of the Accounting system.(3)*

Note: [1] Remembering, [2] Understanding, [3] Applying, [4] Analyzing, [5] Evaluating, [6] Creating

Sr. No.	Modules / Units
1	Business Process
	Introduction, Definition and Meaning of business process Flow of business process for accounting, purchase, sales and finance Classification of business processes Introduction, Definition and Meaning of Business Process Management Principles and practices of Business Process Management Business Process Management life cycle Theories of Business Management Process Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accountancy
2	Computerized accounting system
	Introduction and meaning Uses and Benefits Role Need and requirements of computerized accounting Basic requirements of computerized accounting system Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e what accounts and books are needed and
	what is the desired output i.e. financial reports and other reports. Accounting Software-Introduction and meaning, Advantages of accounting software, Uses of Accounting software Various accounting software's Accounting software TALLY – Accounting and reports
3	Concept of MIS Reports in Computer Environment
	Introduction Concept of MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS Problems in MIS Knowledge required for studying MIS MIS and Computer
4	IT and Auditing
	Need and importance of IT in auditing Auditing in IT environment

Course Outcomes (CO)

The learner will be able to :-

CO1: Explain and Discuss Business Process Management.(5)*

CO2: Classify business processes. (5)*

CO3: Describe Needs, key factors and importance of BPM.(5)*

CO4: Compare between various accounting software. (3)*

CO5: Assess the challenges of the Accounting system.(3)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PSO 1	PSO 2	PSO3
CO 1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO 2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFSEC405B - MANAGEMENT SKILLS

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: - Foundation Course in Management (Introduction to Management) – IV			
Lectures per week		02	
Credits		02	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
Total			100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Introduction to Basic Management Concepts	05
2	Planning	10
3	Organising	10
4	Staffing	10
5	Directing and Controlling	10
	Total	45

Course Outcomes (CO)

The learner will be able to :-

CO1: Recall the meaning and Definition of Management and describe the nature of Management.[1]CO2: Classify business processes. (5)*

CO2: Explain the Coordination its meaning, features and importance.[2]

CO3: Analyse the Difference between Administration v/s Management.[4]

CO4: Evaluate the process and Principles of Organising and Understand about the centralisation and decentralisation its factors, merits and demerits.[5]

CO5: Describe the meaning and importance of staffing and Study the recruitment and its sources.[1]

Sr. No.	Modules / Units
1	Introduction to Basic Management Concepts
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management
2	Planning
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making
3	Organising
	Definition, nature and significance Process of organization Principles of organization Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation
4	Staffing
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview
5	Directing and Controlling
	Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system

Course Outcomes (CO)
<p>The learner will be able to :-</p> <p>The learner will be able to :-</p> <p>CO1: Recall the meaning and Definition of Management and describe the nature of Management.[1]CO2: Classify business processes. (5)*</p> <p>CO2: Explain the Coordination its meaning, features and importance.[2]</p> <p>CO3: Analyse the Difference between Administration v/s Management.[4]</p>

CO4: Evaluate the process and Principles of Organising and Understand about the centralisation and decentralisation its factors, merits and demerits.[5]

CO5: Describe the meaning and importance of staffing and Study the recruitment and its sources.[1]

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFGEC406A Research Methodology in Accounting and Finance

S.Y.B.Com (Accounting & Finance)		Semester-IV	
Subject Name: Research Methodology in Accounting and Finance			
Lectures per week		06	
Credits		06	
		Hours	Marks
Evaluation System	External Examination	2 Hours	60
	Internal	-----	40
	Total		100

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Research	15
02	Research Design in Accounting and Finance	15
03	Data Collection and Processing	15
04	Interpretation and Report Writing	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Describe different methodologies and techniques used in research work.*[1]

CO2: Explain basic computer skills necessary for the conduct of research.*[2]

CO3: Analyse the basic function and working of analytical instruments used in research.*[4]

CO4: Estimate the required numerical skills necessary to carry out research.*[5]

CO5: Produce a Report on bases of research.*[6]

Sr. No.	Modules / Units
1.	Introduction to Research
	Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature
2	Research Design in Accounting and Finance
	Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs
3	Data Collection and Processing
	Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing
4	Interpretation and Report Writing
	Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types

Course Outcomes (CO)

The learner will be able to :-

The learner will be able to :-

CO1: Describe different methodologies and techniques used in research work.*[1]

CO2: Explain basic computer skills necessary for the conduct of research.*[2]

CO3: Analyse the basic function and working of analytical instruments used in research.*[4]

CO4: Estimate the required numerical skills necessary to carry out research.*[5]														
CO5: Produce a Report on bases of research.*[6]														
ICT Tools Used: Videos, PPT, Pen-Tablet.														
Students Centric Methods: Problem Solving and Participative (Experimental, Participative, Problem Solving)														
CO PO MAPPING														
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO 1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO 2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

UGBAFGEC406B - WEALTH MANAGEMENT

S.Y.B.Com (Accounting & Finance)		Semester-III	
Subject Name: - Wealth Management			
Lectures per week		06	
Credits		06	
		Hours	Marks
Evaluation System		External Examination	2 Hours
		Internal	-----
		Total	100

Modules at a Glance

Sr. No.	Modules	No. of lectures
1	Introduction to Wealth Management	10
2	Important Numerical Concepts	20
3	Wealth Management Process	15
4	Operational Aspects of Wealth Management	15
	Total	60

Course Outcomes (CO)

The learner will be able to :-

CO1: Concept and component of wealth management and challenge in wealth management.

CO2: Discuss yield curve and cash flow analysis.

CO3: Compute holding period returns calculate net worth, total assets. Compute tax liabilities

Sr. No.	Modules / Units
1	Introduction to Wealth Management
	Definition Wealth management and its evolution Wealth management process and phases Nature and structure of Primary and Secondary capital market Comparison between various options for investing and Risk & return analysis Role of Wealth Manager : Obligation and Responsibilities of wealth manager Qualification , Capital requirement, certification to become investment advisor Code of conduct and ethics in providing financial advice
2	Important Numerical Concepts
	Simple interest, Compound interest, Discounted cash flow and installment calculation Correlation, Standard deviation, covariance & Beta of portfolio Share valuation Bond valuation
3	Wealth Management Process
	Developing a Wealth Management Plan Essentials of a Comprehensive Wealth Plan Analysis of Different financial Products for investment Risk profiling of the client Portfolio construction Modern Portfolio Theory for constructing a portfolio
4	Operational Aspects of wealth management
	Types of investors PAN and KYC process Dematerialization and rematerialization of securities Power of Attorney Account opening Process of Non Resident Documentation of financial advisor

Course Outcomes (CO)

The learner will be able to :-

CO1: Concept and component of wealth management and challenge in wealth management.

CO2: Discuss yield curve and cash flow analysis.

CO3: Compute holding period returns calculate net worth, total assets. Compute tax liabilities

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO 1	1	2	1	-	1	-	-	3	-	2	-	2	2	3
CO 2	2	2	-	-	-	-	-	-	-	-	-	-	-	-
CO 3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO 5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

*Syllabus of Courses of S.Y.B.Com (Accounting and Finance)
Programme at Semester IV
Reference Books*

**UGBAFCC401-FINANCIAL ACCOUNTING
(SPECIAL ACCOUNTING AREAS) – IV**

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwikhk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*

UGBAFCC402- MANAGEMENT ACCOUNTING

(INTRODUCTION TO MANAGEMENT ACCOUNTING)

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N. Kishor, Publication Taxmonth
- Essential of Management Accounting by P.N. Reddy, Himalaya
- Advanced Management Accounting by Robert S Kailar, Holl
- Financial Of Management Accounting by S.R. Varshney, Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learning\
- Management Accounting by I.m. Pandey, Vikas
- Cost & Management Accounting by D.K. Mattal, Galgotia
- Management Accounting by Khan & Jain, Tata Megaw
- Management Accounting by R.P. Resstogi

UGBAFCC403 TAXATION – II-(DIRECT TAXES PAPER- II) (SYBAF SEM IV)

- *Direct Taxes Law & Practice by V.K. Singhania - Taxman*
- *Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House*
- *Income Tax Ready Reckoner by Dr .V.K. Singhania – Taxman*
- *Direct Tax Laws by T.N. Manoharan - Snow White*

UGBAFCC404 BUSINESS LAW (COMPANY LAW) – III

- *Companies Act 2013 by Ravi Puliani, Bharat Publication*
- *Companies Act 2013 by Taxmann*

UGBAFAEC405A INFORMATION TECHNOLOGY IN ACCOUNTANCY –

II

- *Fundamentals of Computers – Rajaram V – Prentice Hall*
- *Computer today (3rd edition) – Sanders, Donald H – McGraw Hill*
- *Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall*
- *Computers – Subramaniam N – Wheeler*
- *Introduction to Computers – Xavier C. – New Age*
- *Computer in Business – Sanders D – McGraw Hill*
- *Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall*
- *Internet for Business – Brummer, Lavrej – Cambridge*
- *E-mail for Everyone – Leon Alexis & Leon – Methews*
- *Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden*

UGBAFAEC4065B MANAGEMENT SKILLS

- *Essentials of Management by Koontz H & W published by McGraw Hill*
- *Principles of Management by Ramaswamy published by Himalaya*
- *Management Concept and Practice by Hannagain T published by McMillan*
- *Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India*
- *Management – Text and Cases by VSP Rao published by Excel Books*
- *Essentials of Management by Massie Joseph published by Prentice Hall of India*
- *Management: Principles and Guidelines by Thomas Duening & John Ivancevich published by Biztantra*
- *Management Concepts and Strategies by J S Chandran published by Vikas Publishing House*
- *Principles of Management by Tripathy P C published by Tata McGraw Hill*
- *Principles of Management: Theory and Practice by Sarangi S K published by V M P Publishers*

UGBAFGEC406 A-Research Methodology in Accounting and Finance

___ *Research Methods in Accounting, Malcolm Smith*

___ *Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Rya*

UGBAFGEC406 B- Wealth Management

- *Wealth Engine: Indian Financial Planning and Wealth Management Handbook by Sankaran S •*
WEALTH MANAGEMENT, by N/A Dun & Bradstreet

INTERNAL EVALUATION FOR 40 MARKS

SYBAF (SEM III)			
Sr. No	Subjects	Internal Evaluation	Aspects of Evaluation
3.1	Financial Accounting-III (Special Accounting Areas)	Written Test - 20 M Book Checking- 10 M Project report & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Project & Viva- 10 M (Project-05 M & Viva-05 M)
3.2	Cost Accounting-II (Methods of Costing)	Written Test - 20 M Book Checking- 10 M Project report & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Project & Viva- 10 M (Project-05 M & Viva-05 M)
3.3	Taxation-I (Direct Tax -I)	Written Test - 20 M Book Checking- 10 M Project report & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
3.4	Business Law-II (Business regulatory Framework-II)	Written Test - 20 M Presentation & viva 10 M GD- 10 M	Project & Viva- 10 M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)
3.5	Financial Market Operations	Written Test - 20 M Study of Social Issues 10 M (Case Study) - 10 M	Project & Viva- 10 M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)
3.6	Information Technology in Accountancy-I	Written Test - 20 M Practical- 10 M Presentation & viva- 10 M	Practical- 10 M (Output-05M& Working-05M) Presentation with viva- 10 M (Presentation-05M& viva-10 M)
3.7	Business Economics-II	Written Test - 20 M Presentation & Viva 10 M Practical- 10 M	Field report & viva- 10M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)
3.8			

SYBAF (SEM IV)			
Sr. No	Subjects	Internal Evaluation	Aspects of Evaluation
4.1	Financial Accounting-IV (Special Accounting Areas)	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Project & Viva- 10 M (Project-05 M & Viva-05 M)
4.2	Management Accounting (Introduction to Management Accounting)	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Project & Viva- 10 M (Project-05 M & Viva-05 M)
4.3	Taxation-II (Direct Tax –II)	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
4.4	Business Law-III (Company Law)	Written Test - 20 M GD- 10 M Case Study/presentation and viva- 10 M	Project & Viva- 10 M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)
4.5	Information Technology in Accountancy-II	Written Test - 20 M Practical- 10 M Presentation with viva- 10 M	Practical- 10 M (Output-05M& Working-05M) Presentation with viva- 10 M (Presentation-05M& viva-10 M)
4.6	Foundation course in Management-IV (Introduction to Management)	Written Test - 20 M Project Study of Social Issues 10 M Case Study - 10 M	Project & Viva- 10 M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)
4.7	Research Methodology in Accounting & Finance	Written Test - 20 M Field report & viva- 10M Case Study - 10 M	Field report & viva- 10M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)
4.8	Wealth Management	Written Test - 20 M Field report & viva- 10M Case Study - 10 M	Field report & viva- 10M (Project-05 M & Viva-05 M) Case Study - 10 M (Analysis-05M&Understanding-05M)

***B.Com. (Accounting and Finance) Programme
at Semester III and IV
Scheme of Evaluation***

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester-wise End Examination component carrying 60% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 40 %

Class Test-20 Marks

Activity- 20 Marks

***Online Class Test Question Paper Pattern
(Internal Assessment- Courses without Practical Courses)***

All questions are objectives type of questions i.e. MCQ/Fill in the blanks/True or False.

Online Class Test (Total 20 questions*1 Mark each=20 Marks)

B) Semester End Examination: 60 %

- i. Duration: The examination shall be of 2 Hours duration
- ii. Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

(Detail question paper pattern has been given separately)

● Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
Q-1	Full Length Practical Question	12 Marks
	OR	
Q-1	Full Length Practical Question	12 Marks
Q-2	Full Length Practical Question	12 Marks
	OR	
Q-2	Full Length Practical Question	12 Marks
Q-3	Full Length Practical Question	12 Marks
	OR	
Q-3	Full Length Practical Question	12 Marks
Q-4	Full Length Practical Question	12 Marks
	OR	
Q-4	Full Length Practical Question	12 Marks
Q-5	Objective Questions	
	A. Sub Questions to be asked 10 and to be answered any 08	06 Marks
	B. Sub Questions to be asked 10 and to be answered any 07	06 Marks
	(*Multiple choice / True or False / Match the columns/Fill in the blanks/Define the Terms)	
	OR	
Q-5	C) Short Notes(any 3 out of 5)	12 Marks

Practical questions of 15 marks may be divided into two sub questions of 7/8 and 6/4 Marks. If the topic demands, instead of practical questions, appropriate theory questions may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt Any Two. A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	15 Marks
Q-2	Attempt Any Two. A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	15 Marks
Q-3	Attempt Any Two. A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	15 Marks
Q-4	Objective Questions A) Sub Questions to be asked 10 and to be answered any 8 B) Sub Questions to be asked 10 and to be answered any 7 (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks/ Define the Terms) OR C) Short Notes(Attempt any 3 out of 5) (A, B, C, D, E)	15 Marks

Paper Code	B.Com. (Accounting & Finance) Honours		Credits
S.Y.B.Com(Accounting & Finance)			
UGBAF301	Financial Accounting(Special Accounting Areas)-III	Core Course	5
UGBAF302	Cost Accounting(Methods of Costing)-II	Core Course	5
UGBAF303	Direct Tax Paper-I	Core Course	5
UGBAF304	Business Law(Business Regulatory Framework)-II	Core Course	3
Any ONE from list of SKILL ENHANCEMENT COURSE (SEC)			2
UGBAF305	Information Technology in Accountancy-I	Skill Enhancement Course	
UGBAF306	Financial Market Operations		
Any One from the List of Generic Elective Courses			6
UGBAF307	Business Planning & Entrepreneurial Management	Generic Elective Course	
UGBAF308	Business Economics-II		
			26
Semester IV			
UGBAF401	Financial Accounting(Special Accounting Areas) – IV	Core Course	5
UGBAF402	Management Accounting (Introduction to Management Accounting)	Core Course	5
UGBAF403	Direct Taxes Paper- II	Core Course	5
UGBAF404	Company Law	Core Course	3
Any ONE from list of SKILL ENHANCEMENT COURSE (SEC)			2
UGBAF405	Information Technology in Accountancy – II	Skill Enhancement Course	
UGBAF406	Management Skills		
Any One from the List of Generic Elective Courses			6
UGBAF407	Wealth Management	Generic Elective Course	
UGBAF408	Research Methodology in Accounting & Finance		
			26