

Rayat Shikshan Sanstha's

**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>T.Y.B.Com (Accounting &amp; Finance)</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>S.Y.B.Com (Accounting &amp; Finance)</b>
<b>3</b>	<b>Passing Marks</b>	<b>Minimum 24 In SEE and 16 CIE</b>
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	<b>-----</b>
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>U.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>New</b>

Employability/Entrepreneurship/skill development:

7,8,9,10,11,12,13,14,15,16,17,31,38,41,42,43,45,46,47,

Local/Regional/Global: 13,38,19,42,43,44,45,53,54

AC- / /

Item No-



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

**Syllabus for T.Y.B.Com (Accounting & Finance)**

**Program: B.Com (Accounting & Finance)**

**Course: T.Y.B.Com (Accounting & Finance)**

**(Choice Based Credit System with effect from the  
Academic Year 2023-2024)**

**B.Com (Accounting & Finance) Programme  
Course Structure**

**T.Y.B.Com. (Accounting & Finance)**

**(To be implemented from Academic Year- 2023-2024)**

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<i>1</i>	<i>Core Courses (CC)</i>		<i>1</i>	<i>Core Courses (CC)</i>	
UGBAFCC501	Financial Accounting – V	<b>04</b>	UGBAFCC601	Financial Accounting – VII	<b>04</b>
UGBAFCC502	Financial Accounting – VI	<b>04</b>	UGBAFCC602	Financial Management – III	<b>04</b>
UGBAFCC503	Cost Accounting – III	<b>04</b>	UGBAFCC603	Cost Accounting – IV	<b>04</b>
<i>2A</i>	<b>*Elective: Discipline Specific DSE-1</b>		<i>2A</i>	<b>**Elective: Discipline Specific DSE-3</b>	
UGBAFDSE504.1A <b>OR</b> UGBAFDSE504.1B	Any one course from the following list of the DSE-1 courses	<b>06</b>	UGBAFDSE604.3A <b>OR</b> UGBAFDSE604.3B	Any one course from the following list of the DSE-3 courses	<b>06</b>
<i>2B</i>	<b>*Elective: Discipline Specific DSE-2</b>		<i>2B</i>	<b>**Elective: Discipline Specific DSE-4</b>	
UGBAFDSE505.2A <b>OR</b> UGBAFDSE505.2B	Any one course from the following list of the DSE-2 courses	<b>06</b>	UGBAFDSE605.4A <b>OR</b> UGBAFDSE605.4B	Any one course from the following list of the DSE-4 courses	<b>06</b>
			<i>2C</i>	<b>Elective: Discipline Specific DSE-5</b>	
			UGBAFDSE606.5	Internship	<b>04</b>
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>28</b>

2A *List of Elective: Discipline Specific DSE-1 for Semester V (Any One)		2A **List of Elective: Discipline Specific DSE-3 for Semester VI (Any One)	
UGBAFDSE504.1A	Goods & Service Tax – I	UGBAFDSE604.3A	Goods & Service Tax II
UGBAFDSE504.1B	Financial Management – II	UGBAFDSE604.3B	International Finance
2B *List of *Elective: Discipline Specific DSE-2 for Semester V (Any One)		2B **List of Elective: Discipline Specific DSE-4 for Semester VI (Any One)	
UGBAFDSE505.2A	Management Application	UGBAFDSE605.4A	Commodity derivative markets
UGBAFDSE505.2B	Research Project	UGBAFDSE605.4B	Indian Economy
<i>Note: Course selected in Semester V will continue in Semester VI</i>			

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**NAVI MUMBAI**  
**(AUTONOMOUS COLLEGE)**  
 Sector-15- A, Vashi, Navi Mumbai - 400 703  
**B.Com in Accounting & Finance (BAF) Programme**  
**Course Structure**  
**TYBAF SEMESTER V**  
**(To be implemented from Academic Year- 2023-2024)**

Semester	Course Type	Course Code	Course Title	Weekly Lectures	Credits	CIE	SEE	Total
V	Core Courses (CC)	UGBAFCC501	Financial Accounting – V	04	04	40	60	100
	Core Courses (CC)	UGBAFCC502	Financial Accounting – VI	04	04	40	60	100
	Core Courses (CC)	UGBAFCC503	Cost Accounting – III	04	04	40	60	100
	*Elective: Discipline Specific DSE-1	UGBAFDSE504.1A	Goods & Service Tax – I	06	06	40	60	100
		UGBAFDSE504.1B	Financial Management – II					

	<b>*Elective: Discipline Specific DSE-2</b>	UGBAFDSE505.2A	Management Application	06	06	40	60	100
		UGBAFDSE505.2B	Research Project Work					
			<b>TOTAL</b>	<b>24</b>	<b>24</b>	<b>200</b>	<b>300</b>	<b>500</b>
<b>VI</b>	<i>Core Courses (CC)</i>	UGBAFCC601	Financial Accounting – VII	<b>04</b>	04	40	60	100
	<i>Core Courses (CC)</i>	UGBAFCC602	Financial Management – III	<b>04</b>	04	40	60	100
	<i>Core Courses (CC)</i>	UGBAFCC603	Cost Accounting – IV	<b>04</b>	04	40	60	100
	<b>*Elective: Discipline Specific DSE-3</b>	UGBAFDSE604.3A	Goods & Service Tax II	06	06	40	60	100
		UGBAFDSE604.3B	International Finance					
	<b>*Elective: Discipline Specific DSE-4</b>	UGBAFDSE605.4A	Commodity derivative markets	06	06	40	60	100
		UGBAFDSE605.4B	Indian Economy					
	<b>*Elective: Discipline Specific DSE-5</b>	UGBAFDSE606.5	Internship	<b>04</b>	04	40	60	100
			<b>TOTAL</b>	<b>28</b>	<b>28</b>	<b>240</b>	<b>360</b>	<b>600</b>

## TYBAF Syllabus

### Semester V

Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAFCC501	Underwriting of shares & debentures	4	4
		Buy-Back of shares		

		AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)		
		Internal Reconstruction		
		Liquidation of Companies		
2	UGBAFCC502	Final Accounts of Banking Company	4	4
		Final Accounts of Insurance Company (Excl. Life Insurance)		
		Non – Banking Financial Companies		
		Valuation of Goodwill and Shares		
		Accounting for Limited Liability Partnership		
3	UGBAFCC503	Uniform Costing and Inter-Firm Comparison	4	4
		Integrated System and Non Integrated System of Accounts		
		Operating Costing		
		Process Costing- Equivalent Units of Production and Inter- process Profit		
		Activity Based Costing System		
4	UGBAFDSE504.1A	Introduction to Indirect Taxation and GST	6	6
		Levy and Collection of GST		
		Concept of Supply		
		Documentation		
		Input Tax Credit and Computation of GST		

5	UGBAFDSE504.1B	Strategic Financial Management	6	6
		Capital Budgeting – Project Planning & Risk Analysis		
		Capital Structure Theories and Dividend Decisions		
		Mutual Fund and Bond Valuation		
		Credit Management		
6	UGBAFDSE505.2A	Marketing Management	6	6
		Production Management		
		Human Resource Management		
		Financial Management		
7	UGBAFDSE505.2B	Research Project Work	6	6

- 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.

### Programme Outcomes

Commerce graduate will able to:

- Disciplinary Knowledge:** Built conceptual foundation and application skills in the area of accountancy, finance, management, research Marketing, Human Resource Management, Business and Corporate Law, economics, Finance, Accounting, Management, Tax, Investment, Insurance, and Banking seeking youth fit for Employment.
- Communication skills:** Long Standing Unsolved problems in commerce; and to show the importance of commerce in Socio- Economic Development.

3. **Critical Thinking:** Apply the analytical and decision making skills to various problems appearing in different branches of Commerce and Business.
4. **Problem Solving:** Detect the problem originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation; examine the problem, analyse and synthesize data and derive inferences to comprehend solutions to the problems.
5. **Research related Skills:** Identify, formulate and analyze socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of various branches of Commerce and Business.
6. **Digital literacy:** Use various technical ICT tools for exploring, analyzing, and using the information for business purposes for global competency.
7. **Analytical reasoning:** Develop disciplinary knowledge and tactical depthless, with a broader skill set and encourage them to seek out resolute, innovative solutions for dynamic business.
8. **Moral & Ethical Awareness:** Ascertain Unethical Behaviour, falsification, and manipulation of information in business and managing self and various social systems.
9. **Lifelong Learning:** Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career. Capability to work independently in diverse projects and ensure detailed study of various facets Commerce and Business.
10. **Leadership & Teamwork:** Work effectively with groups and individuals and take lead in implementation of plans in various fields of commerce and its allied sectors.
11. **Environment and Sustainability:** Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.

**BOS**  
**Chairman**

**Programme**  
**Coordinator**

**Principal**



**1. Core Courses (CC)**  
**UGBAFCC501 Financial Accounting - V**  
*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Underwriting of shares & debentures	08
02	Buy-Back of shares	10
03	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
04	Internal Reconstruction	15
05	Liquidation of Companies	12
	Total	60

**Course Outcomes (CO)**

**The learner will be able to :-**

CO1: Introducing Underwriting, Underwriting Commission. (4)\*

CO2: Explain Compliance of conditions including sources, maximum limits and debt equity ratio on Buy Back of Shares. And Discuss Meaning of liquidation or winding up and solve practical problems.(6)\*

CO3: Distinction between Internal and external reconstruction.(3)\*

CO4: Solve practical problems on Amalgamation, Absorption & External Reconstruction (4)\*

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

Sr. No.	Modules / Units
1	Underwriting of shares & debentures

	<p>Introduction, <b>Underwriting, Underwriting Commission</b></p> <p><b>Provision of Companies Act with respect to Payment of underwriting commission</b></p> <p><b>Underwriters, Sub-Underwriters, Brokers and Manager to issues</b></p> <p>Types of underwriting, Abatement Clause</p> <p>Marked, Unmarked and Firm-underwriting applications,</p> <p>Liability of the underwriters in respect of underwriting contract</p> <p>Practical problems</p>
<b>2</b>	<b>Buy Back of Shares</b>
	<p><b>Company Law / Legal provisions (including related restrictions, power, transfer to</b></p> <p><b>capital redemption reserve account and prohibitions). Compliance of conditions</b></p> <p>including sources, maximum limits and debt equity ratio. Cancellation of Shares</p> <p><b>Bought back(Excluding Buy Back of minority shareholding)</b></p> <p>Practical problems</p>
<b>3</b>	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter- company holdings)</b>
	<p>In the nature of merger and purchase with corresponding accounting treatments</p> <p>of pooling of interests and purchase method respectively. Meaning and <b>Computation of purchase consideration. Problems based on purchase method only.</b></p> <p><b>Practical problems</b></p>
<b>4</b>	<b>Internal Reconstruction</b>

	<p><b>Need for reconstruction and company law provisions.</b> Distinction between Internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and</p> <p><b>Accounting treatment for same.</b></p> <p><b>Practical problems</b></p>
<b>5</b>	<b>Liquidation of Companies</b>
	<p>Meaning of liquidation or winding up</p> <p><b>Preferential payments</b></p> <p><b>Overriding preferential payments</b></p> <p><b>Preparation of statement of affairs, deficit / surplus account</b></p> <p><b>Liquidator's final statement of account</b></p> <p>Practical problems</p>

<b>Course Outcomes (CO)</b>
<p><b>The learner will be able to :-</b></p> <p>CO1: Introducing Underwriting, Underwriting Commission. <b>(4)*</b></p> <p>CO2: Explain Compliance of conditions including sources, maximum limits and debt equity ratio on Buy Back of Shares. And Discuss Meaning of liquidation or winding up and solve practical problems.<b>(6)*</b></p> <p>CO3: Distinction between Internal and external reconstruction.<b>(3)*</b></p> <p>CO4: Solve practical problems on Amalgamation, Absorption &amp; External Reconstruction <b>(4)*</b></p>
<p><b>ICT Tools Used:</b> Videos, PPT, Pen-Tablet.</p>
<p><b>Students Centric Methods:</b> Problem Solving and Participative</p>

(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	-	-	-	-	-	-	-	-	-

## 1. Core Courses (CC)

### UGBAFCC502 Financial Accounting – VI

#### Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Final Accounts of Banking Company	15
02	Final Accounts of Insurance Company (Excl. Life Insurance)	15
03	Non – Banking Financial Companies	08
04	Valuation of Goodwill and Shares	12
05	Accounting for Limited Liability Partnership	10
	Total	60

### Course Outcomes (CO)

**The learner will be able to :-**

CO1: Basic concepts of banking, insurance, goodwill & LLP.(3)\*

CO2: Prepare final accounts of banking companies under banking regulations and provision.(1)\*

CO3: Prepare final accounts i.e. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS of insurance company.(1)\*

CO4: Calculate the value of goodwill and shares with the help of methods of valuation of goodwill and shares.(4)\*

CO5: Solve problems based on Conversion of partnership business into Limited Liability Partnership. And Final accounts of limited liability partnership.(4)\*and role of cost accounting in the modern economic environment.(5)\*

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

Sr. No.	Modules / Units
1	<b>Final Accounts of Banking Company</b>
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts.</p> <p>Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.</p> <p>Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form, Non – performing assets and Income from non – performing assets.Capital Adequacy</p> <p>Classification of Advances, standard, sub – standard, doubtful and provisioning</p>
	requirement.
2	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous,</p> <p>Special terms like premium, claims, commission, Management expenses,</p> <p>Reserve for unexpired risk, reinsurance</p>

	<p>Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit /</p> <p>Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>
<b>3</b>	<b>Non – Banking Financial Companies</b>
	<p>Introduction, Definition, Registration and Regulation, Classification, Income</p> <p>Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of</p> <p>Financial statement</p>
<b>4</b>	<b>Valuation of Goodwill and Shares</b>
	<p><b>Valuation of Goodwill</b></p> <p>Maintainable Profit method, Super Profit Method</p> <p>Capitalization method, Annuity Method</p> <p><b>Valuation of Shares</b></p> <p>Intrinsic Value Method, Yield method and Fair Value Method</p>
<b>5</b>	<b>Accounting for Limited Liability Partnership</b>
	<p>Statutory provisions</p> <p>Conversion of partnership business into Limited Liability Partnership</p> <p>Final accounts</p>

### Course Outcomes (CO)

**The learner will be able to :-**

CO1: Basic concepts of banking, insurance, goodwill & LLP.(3)\*

CO2: Prepare final accounts of banking companies under banking regulations and provision.(1)\*

CO3: Prepare final accounts i.e. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS of insurance company.(1)\*

CO4: Calculate the value of goodwill and shares with the help of methods of valuation of goodwill and shares.(4)\*

CO5: Solve problems based on Conversion of partnership business into Limited Liability Partnership. And Final accounts of limited liability partnership.(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
<b>CO1</b>	<b>1</b>		<b>1</b>	-	<b>1</b>	-	-	<b>3</b>	-	<b>2</b>	-	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	<b>2</b>	-	-	-	<b>2</b>	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	<b>3</b>	-	-	-	<b>2</b>	-	-	-	-	-	-	-	-	-

## 1. Core Courses (CC)

### UGBAFCC503 Cost Accounting – III

#### Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Uniform Costing and Inter-Firm Comparison	05
02	Integrated System and Non Integrated System of Accounts	15
03	Operating Costing	10
04	Process Costing- Equivalent Units of Production and Inter-process Profit	15
05	Activity Based Costing System	15

	Total	60
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<b>Course Outcomes (CO)</b>
<p><b>The learner will be able to :-</b></p> <p>CO1: Recall the meaning and needs of uniform costing and inter-firm comparison.(6)*</p> <p>CO2: Evaluate different ratios needed for comparison between different firms.(2)*</p> <p>CO3: Justify and support the transactions with correct journal entries for both the systems respectively.(2)*</p> <p>CO4: Examine the per unit cost of services after successful preparation of the service cost sheet for the same. (Transport, hotels, hospitals)(3)*.</p> <p>CO5: Compare and contrast between the traditional approaches with respect to activity based costing approaches towards different cost tools.(3)*</p>

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

Sr. No.	Modules / Units
1	<b>Uniform Costing and Inter –Firm Comparison</b>
	<p><b>Uniform costing</b></p> <p>Meaning of and need for Uniform costing</p> <p>Essentials for success of Uniform costing</p> <p>Advantages and limitations of Uniform costing</p> <p>Areas of Uniformity, Uniform cost manual</p> <p><b>Inter Firm Comparison</b></p> <p>Pre-requisites of inter firm comparison; Advantages and limitations</p> <p>Practical problems</p>



2	<p><b>Integrated System and Non- integrated System of Accounts</b></p>
	<p><b>Integrated System</b></p> <p>Meaning; Features, Advantages and Disadvantages</p> <p><b>Journal Entries and Preparing Integrated Ledgers.</b> Practical problems</p> <p><b>Non-Integrated system</b>-Meaning; Features, Advantages and disadvantages</p> <p><b>Journal entries and Preparing Cost Control Accounts</b> Practical problems</p>
3	<p><b>Operating Costing</b></p>
	<p>Meaning of operating costing; <b>Determination of per unit cost ; Pricing of services</b></p> <p><b>Collection of costing data</b></p> <p><b>Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service</b></p>
4	<p><b>Process Costing – Equivalent units of Production and Inter Process Profit</b></p>
	<p><b>Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method), Inter Process transfer at Profit</b></p> <p>Practical problems</p>
5	<p><b>Activity Based Costing System</b></p>
	<p>Activity Based Costing – Introduction, Advantages, Limitations, <b>Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</b></p>

## Course Outcomes (CO)

### The learner will be able to :-

CO1: Recall the meaning and needs of uniform costing and inter-firm comparison.(6)\*

CO2: Evaluate different ratios needed for comparison between different firms.(2)\*

CO3: Justify and support the transactions with correct journal entries for both the systems respectively.(2)\*

CO4: Examine the per unit cost of services after successful preparation of the service cost sheet for the same. (Transport, hotels, hospitals)(3)\*.

CO5: Compare and contrast between the traditional approaches with respect to activity based costing approaches towards different cost tools.(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
<b>CO1</b>	<b>1</b>	<b>2</b>	<b>1</b>	-	<b>1</b>	-	-	<b>3</b>	-	<b>2</b>	-	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	<b>3</b>	-	-	-	<b>2</b>	-	-	-	-	-	-	-	-	-

## 2A. \*Elective: Discipline Specific DSE-1

### UGBAFDSE504.1A

#### Taxation – III (Indirect Taxes – I)

##### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Introduction to Indirect Taxation and GST	10
02	Levy and Collection of GST	08
03	Concept of Supply	08
04	Documentation	08
05	Input Tax Credit and Computation of GST	20
06	Registration	06
	Total	60

#### Course Outcomes (CO)

##### **The learner will be able to :-**

CO1: Analyze whether a person is required to obtain registration under GST law.(3)\*

CO2: Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit. (4)\*

CO3: Express the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.(5)\*

CO4: Represent the time, place and value of supply.(2)\*

CO5: Explain the various terms related to Goods and Service tax (GST).(5)\*

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

Sr. No.	Modules / Units
1	<p><b>Introduction to Indirect Taxation and GST</b></p>
	<p><b>Basics for Taxation</b> - Direct Taxes and Indirect Taxes–Features of Indirect taxes,</p> <p>Difference, Advantages and Disadvantages, Sources and Authority of Taxes in</p> <p>India (Art 246 of the Indian Constitution)</p> <p><b>Introduction to GST</b> –Genesis of GST in India, Power to tax GST (Constitutional</p> <p>Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits</p> <p>of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or</p> <p>services or both, Export of goods or services or both, Taxes subsumed and not</p> <p>subsumed under GST.</p> <p><b>GST Council and GST Network Definitions</b> under CGST Act</p>
2	<p><b>Levy and Collection of GST</b></p>
	<p>Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under</p>

	<p>GST, Power to Grant Exemption, Negative list of GST, <b>GST Rate Schedule</b> for</p> <p>Goods and Services</p>
<b>3</b>	<b>Concept of Supply</b>
	Taxable Event Supply, <b>Place of Supply, Time of Supply &amp; Value of Supply</b>
<b>4</b>	<b>Documentation</b>
	<b>Tax Invoices, Credit and Debit notes</b>
<b>5</b>	<b>Input Tax Credit and Computation of GST</b>
	<p><b>Eligibility and conditions for taking Input Tax Credit</b></p> <p>Apportionment of credit &amp; Blocked credits, <b>Credit in special circumstances</b>  <b>Computation of GST under Inter State supplies and Intra State Supplies</b></p>
<b>6</b>	<b>Registration</b>
	<p><b>Registration – Persons liable for Registration, Persons not liable for Registration,</b></p> <p><b>Procedure for Registration, Deemed Registration,, Amendment, Cancellation and</b></p>

Revocation of Registration.

### Course Outcomes (CO)

#### The learner will be able to :-

CO1: Analyze whether a person is required to obtain registration under GST law.(3)\*

CO2: Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit. (4)\*

CO3: Express the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.(5)\*

CO4: Represent the time, place and value of supply.(2)\*

CO5: Explain the various terms related to Goods and Service tax (GST).(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
<b>CO1</b>	<b>1</b>	<b>2</b>	<b>1</b>	-	<b>1</b>	-	-	<b>3</b>	-	<b>2</b>	-	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	<b>3</b>	-	-	-	<b>2</b>	-	-	-	-	-	-	-	-	-

**2A. \*Elective: Discipline Specific DSE-1**  
**UGBAFDSE504.1B -Financial Management -II**  
*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Strategic Financial Management	05
02	Capital Budgeting – Project Planning & Risk Analysis	15
03	Capital Structure Theories and Dividend Decisions	15
04	Mutual Fund and Bond Valuation	15
05	Credit Management	10
	Total	60

**Course Outcomes (CO)**

**The learner will be able to :-**

CO1: Describe Financial Planning Techniques of Budgeting and Credit Management in India.(3)\*

CO2: Classify different Mutual funds and Explain Risk analysis in Capital Budgeting.(3)\*

CO3: Analyze Dividend Decision Model and Bond Valuation.(3)\*

CO4: Calculate ARR,IRR,Payback,NAV,Entry Load and Exit Load.(4)\*

CO5: Solve Practical problems on YTM and Bond Valuation.(4)\*

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

Sr. No.	Modules / Units
1	<b>Strategic Financial Management</b>
	<p><b>Strategic Financial Management – Need and Importance</b></p> <p>Corporate, Business and Functional Strategy</p> <p><b>Financial Planning - Need and Importance</b></p> <p><b>Profit Maximization</b></p> <p><b>Wealth Maximization</b></p> <p><b>Interface of Financial Policy and Strategic Management</b></p> <p>Relationship of Finance to Economics and Accounting</p> <p><b>Role of Financial Manager</b></p>
2	<b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>
	<p>Introduction - Capital Budgeting Process, <b>Project Classification and Investment</b></p> <p>Criteria.</p> <p>Techniques of Capital Budgeting - <b>NPV, Benefit Cost Ratio, Internal Rate of Return,</b></p> <p><b>Modified Internal Rate of Return, Payback period, Discounted Payback Period</b> and</p>



	<p><b>ARR. (Inclusive of Estimation of Project Cash Flows)</b></p> <p>Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems</p> <p>Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity</p> <p><b>Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break</b></p> <p>Even Analysis.</p>
<p><b>3</b></p>	<p><b>Capital Structure Theories and Dividend Decisions</b></p>
	<p>Capital Structure Theories – Background, Assumptions, Definitions and Taxation</p> <p>and Capital Structure</p> <p>Types – <b>Net Operating Income</b>, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.</p> <p><b>Dividend Decisions-</b> Need, Importance, Formulation, Legal and Procedural</p> <p>Aspects.</p> <p><b>Dividend Decision Models</b> - Walter, Gordon, Graham &amp; Dodd Model and M-M</p> <p>Model</p>
	<p><b>Mutual Fund and Bond Valuation</b></p>

4	
	<p>Introduction to Mutual Fund- History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India.</p>
	<p>Classification of Mutual Fund-- Functional/Operational – Open ended, close ended,</p> <p><b>Interval, Portfolio –</b></p> <p>Income, Growth, Balanced, MMMF, Geographical/</p> <p>Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds ,</p> <p>Balance Funds , Fixed Term Plan Debt Funds and SIP.</p> <p><b>Calculations of NAV, Entry Load and Exit Load.</b></p> <p>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to</p> <p><b>call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</b></p> <p><b>(Practical Problems on YTM and Bond Duration.)</b></p>
5	<b>Credit Management</b>
	<p><b>Credit Management – Terms of Payment, Credit Policy Variables, Credit</b></p>

Evaluation, Credit Granting Decision, Control of Accounts Receivables

Receivables Management, Ageing Schedule and Credit Management in India

### Course Outcomes (CO)

#### The learner will be able to :-

CO1: Describe Financial Planning Techniques of Budgeting and Credit Management in India.(3)\*

CO2: Classify different Mutual funds and Explain Risk analysis in Capital Budgeting.(3)\*

CO3: Analyze Dividend Decision Model and Bond Valuation.(3)\*

CO4: Calculate ARR,IRR,Payback,NAV,Entry Load and Exit Load.(4)\*

CO5: Solve Practical problems on YTM and Bond Valuation.(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	-	-	-	-	-	-	-	-	-

**2B. \*Elective: Discipline Specific DSE-2**  
**UGBAFDSE505.2A MANAGEMENT- II (MANAGEMENT APPLICATION)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-V</b>	
<b>Subject Name: Management- II</b>			
<b>Lectures per week</b>		<b>06</b>	
<b>Credits</b>		<b>06</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Marketing Management	15
2	Production Management	15
3	Human Resource Management	15
4	Financial Management	15
	<b>TOTAL</b>	<b>60</b>

**Course Outcomes (CO)**

**The learner will be able to :-**

CO1: Analyse the results of a valuation of business or equity securities and Calculate and analyse valuation multiples: EV/Revenue, EV/EBIT, P/E, WACC.(3)\*

CO2: Describe Definition of merger and acquisitions as a business strategy and why companies undertake the horizontal and vertical merger.(5)\*

CO3: Prepare a profit and loss account and balance sheet of corporate restructuring and Solve the practical problem on corporate restructuring.(1)\*

CO4: Explain the meaning and types of leases, rationale, operating leases, leasing as financing

decisions, and calculation of hire purchase installments.(5)\*

CO5: Solve the practical problem of working capital financing.(4)\*

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

<b>Sr. No.</b>	<b>Modules / Units</b>
1	<b>Marketing Management</b>
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics
2	<b>Production Management</b>
	Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics
3	<b>Human Resource Management</b>

	<p>Human Resource Management – Meaning, Nature, Functions of Human Resource Management</p> <p>Human Resource Planning- Meaning, Process of Human Resource Planning</p> <p>Human Resource Development- Methods of Developing Human Resource</p> <p>Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal</p> <p>Employee retention</p> <p>Leadership- Traits, Styles</p> <p>Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas McGregor’s Theory X and Theory Y</p> <p>Case studies based on the above topics</p>
4	<p><b>Financial Management</b></p> <p>Meaning and Definition of Financial Management – Functions of Financial Management</p> <p>Capital Budgeting- Introduction, Importance and Process</p> <p>Capital Structure- Meaning, Factors affecting Capital Structure</p> <p>Capital Market – Meaning and Constituents – Functions</p> <p>Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account – Futures and Options</p> <p>Case studies based on the above topics</p>

### Course Outcomes (CO)

CO1 Analyse the results of a valuation of business or equity securities and Calculate and analyses valuation multiples: EV/Revenue, EV/EBIT, P/E, WACC.(3)\*

CO2: Describe Definition of merger and acquisitions as a business strategy and why companies undertake the horizontal and vertical merger.(5)\*

CO3: Prepare a profit and loss account and balance sheet of corporate restructuring and Solve the practical problem on corporate restructuring.(1)\*

CO4: Explain the meaning and types of leases, rationale, operating leases, leasing as financing decisions, and calculation of hire purchase installments.(5)\*

CO5: Solve the practical problem of working capital financing.(4)*														
<b>ICT Tools Used:</b> Videos, PPT, Pen-Tablet.														
<b>Students Centric Methods:</b> Problem Solving and Participative (Experimental, Participative, Problem Solving)														
<b>CO PO MAPPING</b>														
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	1	2	1	-	1	-	-	3	-	2	-	2	2	3
<b>CO2</b>	2	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	3	-	-	-	2	-	-	-	-	-	-	-	-	-

## **2B. \*Elective: Discipline Specific DSE-2**

### **UGBAFDSE505.2B Research Project Work**

**B.Com. (Accounting and Finance) Programme**  
**Guidelines for Project Work At Third Year Semester V Under Choice Based Credit**  
**System Board of Studies-in-Accountancy**

## **Introduction**

Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of the learner as regards to his/ her eagerness to enquire and ability to interpret particular aspects of the study. It is expected that the guiding teacher should undertake the counseling sessions and make the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

## **Guidelines for preparation of Project Work**

# **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
  - Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
  - The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
  - University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
  - The project report shall be prepared as per the broad guidelines given below:
    - Font type: Times New Roman
    - Font size: 12-For content, 14-for Title
    - Line Space : 1.5-for content and 1-for in table work
    - Paper Size: A4
    - Margin : in Left-1.5, Up-Down-Right-1
    - The Project Report shall be bound.
    - The project report should be 80 to 100 pages
-



# **Format**

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

**A Project Submitted to**

**Bachelor in Commerce (Accounting and Finance)**

**Under the Faculty of Commerce**

**By**

*Name of the Learner*

**Under the Guidance of**

*Name of the Guiding Teacher*

*Name and address of the College*

*Month and Year*

*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)*

*On separate page*

## **Index**

Chapter No. 1	Title of the Chapter	Page No.
---------------	----------------------	----------

(Sub point 1.1, 1.1.1, .... And so on)

Chapter No. 2	Title of the Chapter
---------------	----------------------

Chapter No. 3	Title of the Chapter
---------------	----------------------

Chapter No. 4	Title of the Chapter
---------------	----------------------

Chapter No. 5	Title of the Chapter
---------------	----------------------

**List of tables, if any, with page numbers.**

**List of Graphs, if any, with page numbers.**

**List of Appendix, if any, with page numbers.**

**Abbreviations used:**

# **Structure to be followed to maintain the uniformity in formulation and presentation of Project Work**

## *(Model Structure of the Project Work)*

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on the same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, tables of information, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

*Note: If required more chapters of data analysis can be added.*

- **Bibliography**

- **Appendix**

*Title of the Project*  
*On separate page*

*Name and address of the college*

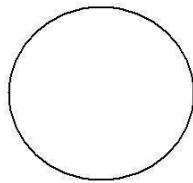
## ***Certificate***

This is to certify that Ms/Mr \_\_\_\_\_ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Accounting & Finance) under the Faculty of Commerce in the subject of

\_\_\_\_\_ and her/his project is entitled, “\_\_\_\_\_” under My supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



*Seal of  
the*

*College*

Name and Signature  
of

Guiding Teacher

Date of submission:

*On separate page*

## ***Declaration by learner***

I the undersigned Miss / Mr. Name of the learner here by,  
declare that the work embodied in this project work “           titled

Title of the Project”,  
forms my own contribution to the research work carried out under the guidance of  
Name of the guiding teacher is a result of my own research work and has not been  
previously submitted to any other University for any other Degree/ Diploma  
to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly  
indicated as such and included in the bibliography.

I, hereby further declare that all information of this document has been obtained and  
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

*On separate page*

## ***Acknowledgment***

***(Model structure of the acknowledgement)***

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me the chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** \_\_\_\_\_, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide \_\_\_\_\_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me \_\_\_\_\_ throughout \_\_\_\_\_ my \_\_\_\_\_ project.

## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.

<b>Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
Introduction and other areas covered	20 Marks
Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
Conclusion & Recommendations	10 Marks
<b>Conduct of Viva-voce</b>	<b>40 Marks</b>
In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
Overall Impression (including Communication Skill)	10 Marks

**Note:**

*The guiding teacher along with the external evaluator appointed by the University/*

*College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

## **Passing Standard**

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.



# ***Syllabus of Courses of B.Com. (Accounting and Finance) Programme at Semester V Reference Books***

## **Core Courses (CC)**

### **Financial Accounting - V and VI**

- 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*
- Compendium of Statement and Standard of Accounting, ICAI*
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi*
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

### **Taxation - Indirect Taxes-(GST - I) - Paper III**

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann*
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi*
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann*
- GST by V.S. Datey, Taxmann*
- GST & customs Law by K.M. Bansal, University Edition*
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications*
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications*
- Indirect taxes (Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications*

## **\*Elective: Discipline Specific DSE**

### **Cost Accounting- III**

- 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 Jawahar Lal and Seema Srivastava, 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*
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana*
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

## **Financial Management - II**

- *Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi*
- *Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi*
- *Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi*
- *Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi*
- *Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi*
- *Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi*
- *Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi*
- *Financial Management by C. Paramasivan & T. Subramanian*
- *Financial Management by IM Pandey*
- *Financial Management by Ravi Kishor*
- *Financial Management by Khan & Jain*

## **MANAGEMENT- II (MANAGEMENT APPLICATION)**

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing
- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
- Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications

**Rayat Shikshan Sanstha's**  
**KARMAVEER BHAURAO PATIL COLLEGE, VASHI, NAVI MUMBAI**  
**(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**B.Com in Accounting & Finance (BAF) Programme**

**Course Structure**

**TYBAF SEMESTER VI**

**(To be implemented from Academic Year- 2023-2024)**

Semester	Course Type	Course Code	Course Title	Weekly Lectures	Credits	CIE	SEE	Total
V	Core Courses (CC)	UGBAFCC501	Financial Accounting – V	04	04	40	60	100
	Core Courses (CC)	UGBAFCC502	Financial Accounting – VI	04	04	40	60	100
	Core Courses (CC)	UGBAFCC503	Cost Accounting – III	04	04	40	60	100
	*Elective: Discipline Specific DSE-1	UGBAFDSE504.1A	Goods & Service Tax – I	06	06	40	60	100
		UGBAFDSE504.1B	Financial Management – II					
	*Elective: Discipline Specific DSE-2	UGBAFDSE505.2A	Management Application	06	06	40	60	100
		UGBAFDSE505.2B	Research Project Work					
			<b>TOTAL</b>	<b>24</b>	<b>24</b>	<b>200</b>	<b>300</b>	<b>500</b>
VI	Core Courses (CC)	UGBAFCC601	Financial Accounting – VII	04	04	40	60	100
	Core Courses (CC)	UGBAFCC602	Financial Management – III	04	04	40	60	100
	Core Courses (CC)	UGBAFCC603	Cost Accounting – IV	04	04	40	60	100
	*Elective: Discipline Specific DSE-3	UGBAFDSE604.3A	Goods & Service Tax II	06	06	40	60	100
		UGBAFDSE604.3B	International Finance					
	*Elective: Discipline Specific DSE-4	UGBAFDSE605.4A	Commodity And derivative markets	06	06	40	60	100
		UGBAFDSE605.4B	Indian Economy					

	<b>*Elective: Discipline Specific DSE-5</b>	UGBAFDSE606.5	Internship	<b>04</b>	04	40	60	100
			<b>TOTAL</b>	<b>28</b>	<b>28</b>	<b>240</b>	<b>360</b>	<b>600</b>

# TYBAF Syllabus

## Semester VI

Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAF601	Final Account for Electricity Company	3	4
		Final Accounts for Consumer Co-Operative Society		
		Investment Accounting (w.r.t. Accounting Standard - 13)		
		Final Accounts for Co-Operative Housing Society		
		Introduction to IFRS and Indian Accounting Standards		
2	UGBAF602	Business Valuation	3	4
		Mergers and Acquisitions		
		Corporate Restructuring and Takeovers		
		Lease and Hire Purchase Financing		
		Working Capital financing		
3	UGBAF603	Budgeting and Budgetary Control	3	4
		Absorption Costing and Marginal Costing Cost Volume and Profit Analysis		
		Managerial Decision Making		
		Standard Costing and Variance Analysis		

4	UGBAF604	Payment of Tax and Refunds		
		Returns		
		Accounts, Audit, Assessment and Records		
		Custom Act – I		
		Custom Act – II		
		Foreign Trade Policy	3	4
5	UGBAF605	Derivatives – Futures		
		Derivatives – Options		
		Foreign Exchange Markets and Dealings	4	
		Foreign Exchange Exposure and Risk Management		4
6	<b>UGBAF605.4A</b>	Introduction to commodity market and derivative market		
		Futures and hedging		
		Options and option pricing models		
		Trading clearing and settlement in derivative market and types of risk		
6	<b>UGBAF605.</b>	Introduction to Indian economy		

	<b>4B</b>	Agriculture Sector		
		Industrial Sector		
		Service Sector and Foreign Trade		

**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.

***1. Core Courses (CC)***  
**UGBAFCC601 Financial Accounting – VII**  
*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Final Account for Electricity Company	15
02	Final Accounts for Co-Operative Housing Society	12
03	Final Accounts for Consumer Co-Operative Society	12
04	Investment Accounting (w.r.t. Accounting Standard - 13)	15
05	Introduction to IFRS and Indian Accounting Standards	06
	Total	60

**Course Outcomes (CO)**

**The learner will be able to :-**

CO1: Describe the accounting system, its legislation, types and finalization of accounts of cooperative society.(5)\*

CO2: Paraphrase of Provisions of Maharashtra State Co-Operative Societies Act and rules.(1)\*

CO3: Applicability of IFRS and Ind AS while doing the accounting of an organisation.(4)\*

CO4: Compare Indian Accounting standards (IAS) with IFRS(3)\*

CO5: Solve the practical problems on preparation of final accounts of a Co-Operative housing and consumer co-op society.(4)\*

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



Sr.No.	Modules / Units
<b>Module 1</b>	<b>Final Account for Electricity Company</b>
	Final Accounts as per Double Account System <ul style="list-style-type: none"> <li>● Final Accounts as per Electricity Rules</li> <li>● Receipt &amp; Expenditure on Capital Account</li> <li>● General Balance Sheet</li> <li>● Contingency Reserve</li> </ul> Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems
<b>Module 2</b>	<b>Final Accounts for Co-Operative Housing Society</b>
	Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society
<b>Module 3</b>	<b>Final Accounts for Consumer Co-Operative Society</b>
	Meaning of Consumer Co-operative Society Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative Consumer Co-Operative Society
<b>Module 4</b>	<b>Investment Accounting (w.r.t. Accounting Standard - 13)</b>
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.
<b>Module 5</b>	<b>Introduction to IFRS and Indian Accounting Standards</b>

	<p><b>Accounting standards:</b> Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization – IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards</p> <p><b>Indian Accounting standards (Ind AS) :</b> Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework</p> <p><b>Comparison of Ind AS, IFRS and AS</b></p> <p><b>IFRS :</b> Introduction, scope Purpose &amp; Objective of financial statement-its Framework-its assumption, characteristics, element, recognition &amp; measurement., first time adoption of IFRS</p> <p><b>Convergence of Ind-As and IFRS</b></p>
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<b>Course Outcomes (CO)</b>														
<b>The learner will be able to :-</b>														
CO1: Describe the accounting system, its legislation, types and finalization of accounts of cooperative society.(5)*														
CO2: Paraphrase of Provisions of Maharashtra State Co-Operative Societies Act and rules.(1)*														
CO3: Applicability of IFRS and Ind AS while doing the accounting of an organisation.(4)*														
CO4: Compare Indian Accounting standards (IAS) with IFRS(3)*														
CO5: Solve the practical problems on preparation of final accounts of a Co-Operative housing and consumer co-op society.(4)*														
<b>ICT Tools Used:</b> Videos, PPT, Pen-Tablet.														
<b>Students Centric Methods:</b> Problem Solving and Participative (Experimental, Participative, Problem Solving)														
<b>CO PO MAPPING</b>														
	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	-	-	-	-	-	-	-	-	-

***1. Core Courses (CC)***  
**UGBAFCC602 Financial Management - III**  
*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Business Valuation	05

02	Mergers and Acquisitions	15
03	Corporate Restructuring and Takeovers	15
04	Lease and Hire Purchase Financing	15
05	Working Capital financing	10
	Total	60

### Course Outcomes (CO)

#### The learner will be able to :-

1. Analyse the results of a valuation of business or equity securities and Calculate and analyse valuation multiples: EV/Revenue, EV/EBIT, P/E, WACC.[4]\*
2. Describe Definition of merger and acquisitions as a business strategy and why companies undertake the horizontal and vertical merger.[1]\*
3. Prepare a profit and loss account and balance sheet of corporate restructuring and Solve the practical problem on corporate restructuring.[6]\*
4. Explain the meaning and types of leases, rationale, operating leases, leasing as financing decisions, calculation of hire purchase installments.[2]\*
5. Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.[5]\*
6. Solve the practical problem of working capital financing.[6]\*

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

Sr. No.	Modules / Units
1	<b>Business Valuation</b>
	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value,

	<p>Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value</p> <p>Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based</p> <p>Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value</p> <p>Added Approach and Economic Value Added.</p>
2	<p><b>Mergers and Acquisitions</b></p> <p>Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p>
3	<p><b>Corporate Restructuring and Takeovers</b></p> <p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)</p>
4	<p><b>Lease and Hire Purchase Financing</b></p>

	<p>Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating</p> <p>Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase installments Choice between Leasing and Hire Purchase</p>
5	<b>Working Capital financing</b>
	<p>Introduction – Key features and Characteristics of Trade Credit, Bank Credit,</p> <p>Commercial Papers, Certificate of Deposits and Factoring.</p> <p>Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>

### Course Outcomes (CO)

#### The learner will be able to :-

1. Analyse the results of a valuation of business or equity securities and Calculate and analyse valuation multiples: EV/Revenue, EV/EBIT, P/E, WACC.[4]\*
2. Describe Definition of merger and acquisitions as a business strategy and why companies undertake the horizontal and vertical merger.[1]\*
3. Prepare a profit and loss account and balance sheet of corporate restructuring and Solve the practical problem on corporate restructuring.[6]\*
4. Explain the meaning and types of leases, rationale, operating leases, leasing as financing decisions, calculation of hire purchase installments.[2]\*
5. Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.[5]\*
6. Solve the practical problem of working capital financing.[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
<b>CO1</b>	1	2	1	-	1	-	-	3	-	2	-	2	2	3
<b>CO2</b>	2	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	3	-	-	-	2	-	-	-	-	-	-	-	-	-

**UGBAFCC603 Taxation - Paper IV (Indirect Taxes – II)**

*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Payment of Tax and Refunds	08
02	Returns	08
03	Accounts, Audit, Assessment and Records	08
04	Custom Act – I	12
05	Custom Act – II	12
06	Foreign Trade Policy	12
	Total	60

**Course Outcomes (CO)**

Outline the provisions concerned with payment of tax, Interest, TDS, TCS, Refund and Return.[2]\*

2. Explain various types of Assessment under CGST Act and provisions of Audit,

**Search and Seizure.[2]\***

3. Identify specific rules and regulations regarding product import or export.[2]\*
4. Interpret the Import and export procedures and the Documentation.[2]\*
5. Recall and discuss various types of customs duty, levy and exemption from customs duty and classification and valuation of goods imported and to be exported. [1]\*
6. Discuss various import and export procedures related to baggage, provisions relating to coastal goods, warehousing and duty drawback[6]\*

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

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

Sr. No.	Modules / Units
1	<b>Payment of Tax and Refunds</b>
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds
2	<b>Returns</b>
	Types of Returns and Provisions relating to filing of Returns
3	<b>Accounts, Audit, Assessment and Records</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non- filers of Returns, Assessment of Unregistered person, summary assessment in



	<p>certain special cases, Audit by tax authorities, Special Audit.</p>
4	<p><b>Custom Act – I</b></p>
	<p>Introduction to customs law including Constitutional aspects</p> <p>Levy of and exemptions from customs duties – All provisions including application</p> <p>of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty</p> <p>Types of customs duties Classification and valuation of imported and export goods</p>
5	<p><b>Custom Act – II</b></p>
	<p>Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, Stores Provisions relating to coastal goods and vessels carrying coastal goods</p> <p>Warehousing and Drawback</p>
6	<p><b>Foreign Trade Policy</b></p>
	<p>Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign</p> <p>Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP.</p> <p>Provision related to import and export of goods</p>
	<p>Basic concepts relating to export promotion schemes provided under FTP – Duty</p> <p>Exemption &amp; remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND</p> <p>EHTP scheme.</p>

## Course Outcomes (CO)

### The learner will be able to :-

Outline the provisions concerned with payment of tax, Interest, TDS, TCS, Refund and Return.[2]\*

2. Explain various types of Assessment under CGST Act and provisions of Audit, Search and Seizure.[2]\*

3. Identify specific rules and regulations regarding product import or export.[2]\*

4. Interpret the Import and export procedures and the Documentation.[2]\*

5. Recall and discuss various types of customs duty, levy and exemption from customs duty and classification and valuation of goods imported and to be exported. [1]\*

6. Discuss various import and export procedures related to baggage, provisions relating to coastal goods, warehousing and duty drawback[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
<b>CO1</b>	1	2	1	-	1	-	-	3	-	2	-	2	2	3
<b>CO2</b>	2	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	3	-	-	-	2	-	-	-	-	-	-	-	-	-

**2A. \*Elective: Discipline Specific DSE-3**  
**UGBAFDSE604.3A Cost Accounting – IV**  
*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Budgeting and Budgetary Control	15
02	Absorption Costing and Marginal Costing Cost Volume and Profit Analysis	15
03	Managerial Decision Making	15
04	Standard Costing and Variance Analysis	15
	Total	60

**Course Outcomes (CO)**

**The learner will be able to :-**

CO1: Recognize knowledge about principles and the importance of cost accounting. Appreciate the manner in which the cost of the product or service is determined. Analyze cost data and use the information derived to undertake pricing and other management decisions.(4)\*

CO2: Explain, illustrate and draw reasoned conclusions using data, in order to solve complicated cost accounting problems.(2)\*

CO3: Practice students to communicate effectively when dealing with cost accounting problems looking for Solutions according to the Cost accounting standard.(4)\*

CO4: Calculate different levels of inventories, EOQ, Primary and secondary distribution summary (4)\*

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

Sr. No.	Modules / Units

1	<p><b>Budgeting and Budgetary Control</b></p>
	<p>Meaning &amp; objectives, Advantages and limitations of budgets</p> <p>Functional budgets, fixed and flexible budgets</p> <p><b>Zero based budgeting, performance budgeting</b></p> <p><i>Practical problems of preparing flexible budgets and functional budgets</i></p>
2	<p><b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b></p>
	<p><b>Absorption Costing and Marginal Costing</b></p> <p>Meaning of absorption costing,</p> <p>Introduction to marginal costing</p> <p>Distinction between absorption costing and marginal costing</p> <p>Advantages and limitations of marginal costing</p> <p><b>Cost Volume and Profit Analysis</b></p> <p><b>Break even analysis meaning and graphic presentation</b></p> <p><b>Margin of safety</b></p> <p><b>Key factor</b></p> <p><i>Practical problems based on using the marginal costing formulae and key factor</i></p>
3	<p><b>Managerial Decision Making</b></p>
	<p><b>Make or buy</b></p> <p><b>Sales mix decisions</b></p> <p><b>Exploring new markets</b></p> <p><b>Plant shut down decision</b></p> <p><i>Practical problems</i></p>

<b>4</b>	<b>Standard Costing and Variance Analysis</b>
	<p><b>Preliminaries in installing of a standard cost system</b></p> <p><b>Material Cost variance</b></p> <p><b>Labour cost variance</b></p> <p><b>Variable overhead variances</b></p> <p><b>Fixed Overhead variances, Sales variances, Profit variances</b></p> <p><i>Practical problems</i></p>

<b>Course Outcomes (CO)</b>														
<b>The learner will be able to :-</b>														
CO1: Recognize knowledge about principles and the importance of cost accounting. Appreciate the manner in which the cost of the product or service is determined. Analyze cost data and use the information derived to undertake pricing and other management decisions.(4)*														
CO2: Explain, illustrate and draw reasoned conclusions using data, in order to solve complicated cost accounting problems.(2)*														
CO3: Practice students to communicate effectively when dealing with cost accounting problems looking for Solutions according to the Cost accounting standard.(4)*														
CO4: Calculate different levels of inventories, EOQ, Primary and secondary distribution summary (4)*														
<b>ICT Tools Used:</b> Videos, PPT, Pen-Tablet.														
<b>Students Centric Methods:</b> Problem Solving and Participative (Experimental, Participative, Problem Solving)														
<b>CO PO MAPPING</b>														
	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	-	-	-	-	-	-	-	-	-

**2A. \*Elective: Discipline Specific DSE-3**  
**UGBAFDSE604.3B International Finance**  
*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
01	Fundamentals of International Finance	15
02	Foreign Exchange Markets, Exchange Rate Determination & Currency Derivatives	15
03	World Financial Markets & Institutions & Risk	15
04	Foreign Exchange Risk, Appraisal & Tax Management	15
<b>Total</b>		<b>60</b>

**Course Outcomes (CO)**

**The learner will be able to :-**

**CO 1. \*Understanding Exchange Rates:\*** Analyzing and interpreting exchange rates, including factors influencing currency movements.

**CO2 \*Global Financial Markets:\*** Exploring the structure and functioning of international financial markets, such as foreign exchange markets and commodity markets.

**CO3 \*Risk Management:\*** Assessing and managing risks associated with international financial transactions, including exposure to currency and interest rate fluctuations.

**CO4 \*Capital Budgeting in an International Context:\*** Applying financial decision-making tools to evaluate investment opportunities in different countries and currencies.

**CO5\*International Financial Institutions:\*** Examining the roles and functions of international

financial institutions like the International Monetary Fund (IMF) and World Bank.

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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	Fundamentals of International Finance
	Fundamentals of International Finance a) Introduction to International Finance: • Meaning/ Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance b) Balance of Payment: • Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption. c) International Monetary Systems: • Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed & Flexible Exchange Rate System d) An introduction to Exchange Rates: • Foreign Bank Note Market, Spot Foreign Exchange Market • Exchange Rate Quotations ♣ Direct & Indirect Rates ♣ Cross Currency Rates ♣ Spread & Spread % • Factors Affecting Exchange Rates
<b>2</b>	Foreign Exchange Markets, Exchange Rate Determination & Currency Derivatives
	a) Foreign Exchange Markets: • Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions & Settlement Date, Exchange Rate Quotations & Arbitrage, Forward Quotations (Annualized Forward Margin) b) International Parity Relationships & Foreign Exchange Rate: • Interest Rate Parity, Purchasing Power Parity & Fishers Parity, Forecasting Exchange Rates (Efficient Market Approach, Fundamental Approach, Technical Approach, Performance of the Forecasters), Global Financial Markets & Interest Rates (Domestic & Offshore Markets, Money Market Instruments) c) Currency & Interest Rate Futures: • Introduction to Currency Options (Option on Spot, Futures & Futures Style Options), Futures Contracts, Markets & the Trading Process, Hedging & Speculation with Interest Rate Futures, Currency Options in India
<b>3</b>	World Financial Markets & Institutions & Risk

	<p>a) Euro Currency Bond Markets: • Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control &amp; Regulation of Euro Bond Market b) International Equity Markets &amp; Investments: • Introduction to International Equity Market, International Equity Market Benchmarks, Risk &amp; Return from Foreign Equity Investments, Equity Financing in the International Markets, Depository Receipts – ADR,GDR,IDR c) International Foreign Exchange Markets: • Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope &amp; Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market</p>
4	<p>Foreign Exchange Risk, Appraisal &amp; Tax Management</p>
	<p>a) Foreign Exchange Risk Management: • Introduction to Foreign Exchange Risk Management, Types of Risk, Trade &amp; Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage &amp; Speculation b) International Tax Environment: • Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens, Tax Liabilities c) International Project Appraisal: • Meaning of Project Appraisal, Review of Net Present Value Approach (NPV), Option Approach to Project Appraisal, Project Appraisal in the International Context, Practice of Investment Appraisal</p>



## Course Outcomes (CO)

### The learner will be able to :-

**CO 1. \*Understanding Exchange Rates:\*** Analyzing and interpreting exchange rates, including factors influencing currency movements.

**CO2 \*Global Financial Markets:\*** Exploring the structure and functioning of international financial markets, such as foreign exchange markets and commodity markets.

**CO3 \*Risk Management:\*** Assessing and managing risks associated with international financial transactions, including exposure to currency and interest rate fluctuations.

**CO4 \*Capital Budgeting in an International Context:\*** Applying financial decision-making tools to evaluate investment opportunities in different countries and currencies.

**CO5\*International Financial Institutions:\*** Examining the roles and functions of international financial institutions like the International Monetary Fund (IMF) and World Bank.

**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
<b>CO1</b>	1	2	1	-	1	-	-	3	-	2	-	2	2	3
<b>CO2</b>	2	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	3	-	-	-	2	-	-	-	-	-	-	-	-	-

## 2B. \*Elective: Discipline Specific DSE-4

### *Elective Courses (EC)*

#### *Group A: Finance*

#### *Electives*

2. Commodity and  
Derivatives Market

### *Modules at a Glance*

SN	Modules	No. of Lectures
1	Introduction to Commodities Market and Derivatives Market	15
2	Futures and Hedging	15
3	Options and Option Pricing Models	15
4	Trading, Clearing & Settlement In Derivatives Market and Types of Risk	15
<b>Total</b>		<b>60</b>

### **Course Outcomes (CO)**

#### **The learner will be able to :-**

CO 1. Remember the history and origin of Commodities Market and Derivatives Market.

CO 2. Understand the terminologies related to

Commodities and Derivatives market.

CO 3. Apply the Elements of a Derivative Contract.

CO 4. Analyses the Trading in Derivatives Market.

CO 5. Evaluate the Current Volumes of Derivative Trade in

India.

CO 6. Prepare the Structure of Commodities Market in

India.

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

<b>Modules/ Units</b>
<b>Introduction to Commodities Market and Derivatives Market</b>
<b>a) Introduction to Commodities Market :</b> <ul style="list-style-type: none"><li>• <b>Meaning, History &amp; Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash &amp; Derivative Segment), Commodity Exchanges in India &amp; Abroad, Reasons for Investing in Commodities</b></li></ul>
<b>b) Introduction to Derivatives Market:</b> <ul style="list-style-type: none"><li>• <b>Meaning, History &amp; Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages &amp; Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India, Difference between Forwards &amp; Futures.</b></li></ul>
<b>Futures and Hedging</b>
<b>a) Futures:</b> <ul style="list-style-type: none"><li>• <b>Futures Contract Specification, Terminologies, Concept of Convergence, Relationship between Futures Price &amp; Expected Spot Price, Basis &amp; Basis Risk, Pricing of Futures Contract, Cost of Carry Model</b></li></ul>
<b>b) Hedging:</b> <ul style="list-style-type: none"><li>• <b>Speculation &amp; Arbitrage using Futures, Long Hedge – Short Hedge, Cash &amp; Carry Arbitrage, Reverse Cash &amp; Carry Arbitrage, Payoff</b></li></ul>

**Charts & Diagrams for  
Futures Contract, Perfect & Imperfect Hedge**

**Options and Option Pricing Models**

**a) Options:**

- **Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures & Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts & Diagrams for Options Contract, Basic Understanding of Option Strategies**

**b) Options Pricing Models:**

- **Binomial Option Pricing Model, Black - Scholes Option Pricing Model**

**Trading, Clearing & Settlement In Derivatives Market and Types of Risk**

**a) Trading, Clearing & Settlement In Derivatives Market:**

- **Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives & Functions, Settlement Mechanism – Types of Settlement**

**b) Types of Risk:**

- **Value at Risk, Methods of calculating VaR, Risk Management Measures , Types of Margins, SPAN Margin**

**Course Outcomes (CO)**

**The learner will be able to :-**

CO 1.Remember the history and origin of Commodities Market and Derivatives Market.

CO 2.Understand the terminologies related to

Commodities and Derivatives market.

CO 3. Apply the Elements of a Derivative Contract.

CO 4. Analyses the Trading in Derivatives Market.

CO 5.Evaluate the Current Volumes of Derivative Trade in

India.

CO 6.Prepare the Structure of Commodities Market in

India.

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

**Students Centric Methods:** Problem Solving and Participative

(Experimental, Participative, Problem Solving)

**CO PO MAPPING**

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

**2B. \*Elective: Discipline Specific DSE-4**  
**UGBAFDSE605.4B Economics Paper–III (Indian Economy)**  
*Modules at a Glance*

Course Code	Module	TOPICS	Credits	L/Week
<b>UGBAFDSE605.4B</b>	I	Introduction to Indian economy	6	6
	II	Agriculture Sector		
	III	Industrial Sector		
	IV	Service Sector and Foreign Trade		

**Course Outcomes (CO)**

**The learner will be able to :-**

CO1: Aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finances its programmes and projects.(1)\*

CO2: Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of the agricultural sector and its contribution to the economy as a whole.(5)\*

CO3: Grasp the importance of planning for the government of India, have knowledge on the various objectives, failures and achievements and economic reforms taken by the government.(5)\*

CO4: Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development. (5)\*

CO5: Develop ideas of basic characteristics of the Indian economy, its potential on natural resources.(1)\*

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

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

<b>Module I-</b>	<b>Introduction to Indian economy (15 Lectures)</b>
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	<p>1.1 Types of Economy: Capitalist, Social and Mixed</p> <p>1.2 Emerging features of the Indian economy</p> <p>1.3 Trends in national income, growth and structure</p> <p>1.4 Limitations of national income measurement</p>
<b>Module II</b>	<b>Agriculture Sector (15 Lectures)</b>
	<p>2.1 The Role of agriculture in National Economy</p> <p>2.2 Cropping pattern in India</p> <p>2.3 Present Status and Agriculture Crisis</p> <p>2.4 Green Revolution- Features and Factors</p> <p>2.5 Agricultural Production and trends</p>
<b>Module III</b>	<b>Industrial Sector (15 Lectures)</b>
	<p>3.1 Industrialization concept and its features</p> <p>3.2 Role of industrial sector in Indian Economy</p> <p>3.3 Review of industrial growth under planning-structural transformation</p> <p>3.4 New Industrial policy-1991</p> <p>3.5 Competition Act. 2002</p> <p>3.6 Micro ,Small and Medium Enterprises Development Act.2006[ MSMED]</p>
<b>Module IV</b>	<b>Service Sector and Foreign Trade (15 Lectures)</b>

	<p>4.1 Significance of service sector</p> <p>4.2 Importance of foreign trade in economic development</p> <p>4.3 <b>Composition of India's foreign trade</b></p> <p>4.4 Direction of India's foreign trade</p> <p>4.5 <b>Foreign Trade policy 2015-2020</b></p>
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<b>Course Outcomes (CO)</b>														
<b>The learner will be able to :-</b>														
CO1: Aware of the economy as a whole, they would understand the basic features of Mizoram's economy, sources of revenue, how the state government finances its programmes and projects.(1)*														
CO2: Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of the agricultural sector and its contribution to the economy as a whole.(5)*														
CO3: Grasp the importance of planning for the government of India, have knowledge on the various objectives, failures and achievements and economic reforms taken by the government.(5)*														
CO4: Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development. (5)*														
CO5: Develop ideas of basic characteristics of the Indian economy, its potential on natural resources.(1)*														
<b>ICT Tools Used:</b> Videos, PPT, Pen-Tablet.														
<b>Students Centric Methods:</b> Problem Solving and Participative (Experimental, Participative, Problem Solving)														
<b>CO PO MAPPING</b>														
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>



<b>CO1</b>	<b>1</b>	<b>2</b>	<b>1</b>	-	<b>1</b>	-	-	<b>3</b>	-	<b>2</b>	-	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO3</b>	<b>2</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CO5</b>	<b>3</b>	-	-	-	<b>2</b>	-	-	-	-	-	-	-	-	-

## **2C. \*Elective: Discipline Specific DSE-5 UGBAFDSE606.5 Internship**

### **Guidelines for Internship based project work**

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:

#### **Executive Summary:**

A bird's eye view of your entire presentation has to be precisely offered under this category.

#### **Introduction on the Company:**

A Concise representation of the company/ organization defining its scope, products/ services and its SWOT analysis.

#### **Statement and Objectives:**

The mission and vision of the organization need to be stated enshrining its broad strategies.

**Your Role in the Organisation during the internship:**

The key aspects handled the department under which you were deployed and brief summary report duly acknowledged by the reporting head.

**Challenges:**

The challenges confronted while churning out theoretical knowledge into practical world.

**Conclusion:**

A brief overview of your experience and suggestions to bridge the gap between theory and practice.

The project report based on internship shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space : 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin : in Left-1.5, Up-Down-Right-1
- The Project Report shall be bound.
- The project report should be of minimum 50 pages

## Evaluation pattern of the project work

**The Project Report shall be evaluated in two stages viz.**

<b>Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
Introduction and other areas covered	20 Marks

Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
Conclusion & Recommendations	10 Marks
<b>Conduct of Viva-voce</b>	<b>40 Marks</b>
In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
Overall Impression (including Communication Skill)	10 Marks

**Note:**

*The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

## Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the

date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

## ***Syllabus of Courses of B.Com. (Accounting and Finance) Programme at Semester VI***

### **Reference Books**

#### **Core Courses (CC)**

##### **Financial Accounting - VII**

- 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
- 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
- Compendium of Statement and Standard of Accounting*, ICAI
- Indian Accounting Standards*, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting* by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards* by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting* by Horngren, Pearson Publications, New Delhi
- Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

#### **Elective Courses (EC)**

##### **Cost Accounting- IV**

- 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 Jawahar Lal and Seema Srivastava, 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
- Cost Accounting* by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting* by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

##### **Financial Management - III**

- Fundamentals of Financial Management* by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management* by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management* by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management* by J.C. Van Horne, Prentice Hall of India, New Delhi

- *Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi*
- *Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi*
- *Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi*
- *Financial Management by C. Paramasivan & T. Subramanian*
- *Financial Management by IM Pandey*
- *Financial Management by Ravi Kishor*
- *Financial Management by Khan & Jain*

### **Taxation - Indirect Taxes –II - Paper- IV**

- *Indirect Taxes: Law and Practice by V.S. Datey, Taxmann*
- *Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi*
- *GST Law & practice with Customs & FTP by V.S. Datey, Taxmann*
- *GST by V.S. Datey, Taxmann*
- *GST & customs Law by K.M. Bansal, University Edition*
- *GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications*
- *GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications*
- *Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications*

### **Economics**

- *Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
- *Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
- *Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S. Chand & company PVT LTD New Delhi*
- *A.N. Agarwal – Indian Economy problems of Development and Planning New Age International Publisher*
- *Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi*

***B.Com. (Accounting and Finance) Programme***  
***Semester V and VI***

**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 %**  
**Online 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.
    - Question 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.

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## ***Question Paper Pattern (Practical Courses)***

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

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

***Practical questions of 12 marks may be divided into two sub questions of 6 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: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
<b>Q-1</b>	Attempt Any Two Questions Out of Four.(6 Marks Each) A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	<b>12 Marks</b>
<b>Q-2</b>	Attempt Any Two Questions Out of Four.(6 Marks Each) A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	<b>12 Marks</b>
<b>Q-3</b>	Attempt Any Two Questions Out of Four.(6 Marks Each) A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	<b>12 Marks</b>
<b>Q-4</b>	Attempt Any Two Questions Out of Four.(6 Marks Each) A) Theory questions B) Theory questions C)Theory Questions D) Theory Questions	<b>12 Marks</b>
<b>Q-5</b>	Objective Questions A. Sub Questions to be asked 10 and to be answered any 06 B. Sub Questions to be asked 10 and to be answered any 06 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	<b>06 Marks</b> <b>06 Marks</b>
<b>Q-5</b>	OR C) Short Notes(any 3)	<b>12 Marks</b>

*Practical questions of 12 marks may be divided into two sub questions of 6 Marks. If the topic demands, instead of practical questions, appropriate theory questions may be asked.*



**INTERNAL EVALUATION FOR 40 MARKS**

<b>TYBAF (SEM V)</b>			
<b>Sr. No</b>	<b>Subjects</b>	<b>Internal Evaluation</b>	<b>Aspects of Evaluation</b>
5.1	Financial Accounting-V	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)
5.2	Financial Accounting-VI	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)
5.3	Cost Accounting -III	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)
5.4	Financial Management-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)
5.5	Taxation-III (Indirect Tax-I)	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)
5.6	Research Methodology in Accounting and Finance	Written Test - 20 M Questionnaire - 10 M Report Writing 10 M	Written Test - 20 M Questionnaire Preparation- 05 M & analysis 05 M Report Writing(report-05M& VIVA 05 M)
<b>TYBAF-SEM-VI</b>			
<b>Sr. No</b>	<b>Subjects</b>	<b>Internal Evaluation</b>	<b>Aspects of Evaluation</b>
6.1	Financial Accounting-VII	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)
6.2	Project Work	-----	-----
6.3	Cost Accounting -IV	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)
6.4	Financial Management-III	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)

6.5	Taxation-IV (Indirect 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)
6.6	Economics –III (Indian Economics)	Written Test - 20 M Assignment & viva 10M Case Study - 10 M	Project & Viva- 10 M (Project-05 M & Viva-05 M) Case Study -10 M (Analysis-05M&Understanding-05M)