

UNIVERSITY OF MUMBAI

No. UG/38 of 2018-19

CIRCULAR:-

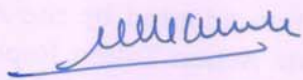
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/144 of 2011, dated 14th June, 2011 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 28th February, 2018 have been accepted by the Academic Council at its meeting held on 5th May, 2018 vide item No. 4.49 and that in accordance therewith, the revised syllabus as per the (CBCS) for the First Year B.Com. (Accounting and Finance) (Sem. II) has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI – 400 032

22nd June, 2018

To


(Dr. Dinesh Kamble)
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.49/05/05/2018

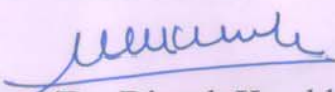
No. UG/38 -A of 2018

MUMBAI-400 032

22nd June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Director, Board of Examinations and Evaluation,
- 3) The Director, Board of Students Development,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre,


(Dr. Dinesh Kamble)
I/c REGISTRAR

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Innovative Financial Services
course of
B.Com. (Accounting and Finance)
Programme at
First Year
*Semester II***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Innovative Financial Services (Revised and to be implemented from 2018-2019)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)			**List of Skill Enhancement Courses (SEC) for Semester II (Any One)		
1	Foundation Course - I		1	Foundation Course - II	
2	Foundation Course in NSS - I		2	Foundation Course in NSS - II	
3	Foundation Course in NCC - I		3	Foundation Course in NCC - II	
4	Foundation Course in Physical Education - I		4	Foundation Course in Physical Education - II	
Note: Course selected in Semester I will continue in Semester II					

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting (Special Accounting Areas) - II	03
2	Auditing (Introduction and Planning) - I	03
3	Innovative Financial Services <i>(Revised and to be implemented from 2018-2019)</i>	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) - I	03
7	Business Mathematics	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC)</i> <i>for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

3. Innovative Financial Services

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Traditional Financial Services	15
2	Issue Management and Securitization	15
3	Financial Services and its Mechanism	15
4	Consumer Finance and Credit Rating	15
Total		60

SN	Modules/ Units
1	Introduction to Traditional Financial Services
	a) Financial Services: • Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework b) Factoring and Forfaiting: • Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. c) Bill Discounting: • Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.
2	Issue Management and Securitization
	a) Issue Management and Intermediaries: • Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue b) Stock Broking: • Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading c) Securitization: • Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization
3	Financial Services and its Mechanism
	a) Lease and Hire-Purchase: • Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. • Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase. b) Housing Finance: • Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies

SN	Modules/ Units
	c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario
4	Consumer Finance and Credit Rating
	a) Consumer Finance: • Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance b) Plastic Money: • Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. • Smart Cards- Features, Types, Security Features and Financial Applications c) Credit Rating: • Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating

*Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019*

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with effect from the Academic Year 2018-2019***

Reference Books

Reference Books
Innovative Financial Services
• IM Pandey, <i>Financial Management</i>, Vikas Publishing House Ltd. • Khan M.Y., <i>Financial Services</i>, Mc Graw Hill Education. • Dr.S.Gurusamy, <i>Financial Services</i>, Vijay Nicole Imprints. • <i>Financial Market and Services</i>, E, Gordon and K. Natrajan, Himalaya Publishing House

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

UNIVERSITY OF MUMBAI

No. UG/91 of 2018-19

CIRCULAR:-

Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/28 of 2015, dated 22nd July, 2015 relating to syllabus of Bachelor of Commerce (Accounting and Finance) degree programme.

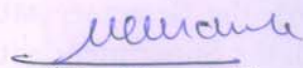
Their attention is also invited to University Circular No. UG/106 of 2016-17 dated 25th October, 2016 for F.Y.B.Com. (Accounting & Finance) Sem. I & II and University Circular No. UG/166 of 2017-18 dated 8th August, 2017 for S.Y.B.Com. (Accounting & Finance) Sem. III & IV respectively.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 28th February, 2018 have been accepted by the Academic Council at its meeting held on 5th May, 2018 vide item No. 4.42 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. in Accountancy (Accounting and Finance) (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI – 400 032

27th July, 2018

To


(Dr. Dinesh Kamble)
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.42/05/05/2018

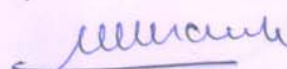
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MUMBAI-400 032

27th July, 2018

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(Dr. Dinesh Kamble)
I/c REGISTRAR

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme at
Third Year
*Semester V and VI***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Financial Accounting - V	04	5	Financial Accounting - VII	04
6	Financial Accounting - VI	04	6	Project Work-II	04
Total Credits		20	Total Credits		20

- ✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - III	01	Cost Accounting - IV
02	Financial Management - II	02	Financial Management - III
03	Taxation - IV (Indirect Taxes - II)	03	Taxation - V (Indirect Taxes- III)
04	International Finance	04	Security Analysis and Portfolio Management
05	Financial Analysis and Business Valuation	05	Management Control Systems
06	Management -II (Management Applications)	06	Economics Paper – III (Indian Economy)
Note: Course selected in Semester V will continue in Semester VI			

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>	
5	Financial Accounting - V	04
6	Financial Accounting - VI	04
Total Credits		20

<i>*List of Elective Courses for Semester V (Any Four)</i>	
01	Cost Accounting - III
02	Financial Management - II
03	Taxation - IV (Indirect Taxes - II)
04	International Finance
05	Financial Analysis and Business Valuation Management
06	Management -II (Management Applications)I

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

1. 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

Sr. No.	Modules / Units
1	Uniform Costing and Inter –Firm Comparison
	Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems
2	Integrated System and Non- integrated System of Accounts
	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems
3	Operating Costing
	Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service
4	Process Costing – Equivalent units of Production and Inter Process Profit
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems
5	Activity Based Costing System
	Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

2. 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

Sr. No.	Modules / Units
1	Strategic Financial Management
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager
2	Capital Budgeting – Project Planning & Risk Analysis
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
3	Capital Structure Theories and Dividend Decisions
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
4	Mutual Fund and Bond Valuation
	Introduction to Mutual Fund- History & 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. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
5	Credit Management
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

3. Taxation – IV (Indirect Taxes – II)

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

Sr. No.	Modules / Units
1	Introduction to Indirect Taxation and GST
	Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act
2	Levy and Collection of GST
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
3	Concept of Supply
	Taxable Event Supply Place of Supply Time of Supply Value of Supply
4	Documentation
	Tax Invoices, Credit and Debit notes
5	Input Tax Credit and Computation of GST
	Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies
6	Registration
	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

4. International Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Derivatives – Futures	15
02	Derivatives – Options	15
03	Foreign Exchange Markets and Dealings	15
04	Foreign Exchange Exposure and Risk Management	15
Total		60

Sr. No.	Modules / Units
1	Derivatives – Futures
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.
2	Derivatives – Options
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.
3	Foreign Exchange Markets and Dealings
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.
4	Foreign Exchange Exposure and Risk Management
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

5. Financial Analysis and Business Valuation

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Financial Modeling for Project Appraisal	05
02	Financial Analysis	15
03	Growth Analysis and Sustainable Earning	10
04	Basics of Valuation	06
05	Valuation Models	12
06	Valuation of Assets and Liabilities	12
Total		60

Sr. No.	Modules / Units
1	Financial Modeling for Project Appraisal
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques
2	Financial Analysis
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability
3	Growth Analysis and Sustainable Earning
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios
4	Basics of Valuation
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis
5	Valuation Models
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation
6	Valuation of Assets and Liabilities
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

6. Management- II (Management Applications)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Marketing Management	15
02	Production Management	15
03	Human Resource Management	15
04	Financial Management	15
Total		60

Sr. No.	Modules / Units
1	Marketing Management
	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	Production Management
	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	Human Resource Management
	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas MacGregor’s Theory X and Theory Y Case studies based on the above topics
4	Financial Management
	Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

2. Core Courses (CC)

1. 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	10
Total		60

Sr. No.	Modules / Units
1	Underwriting of shares & debentures
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
2	Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems
3	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems
4	Internal Reconstruction
	Need for reconstruction and company law provisions. 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 accounting treatment for same. Practical problems
5	Liquidation of Companies
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018- 2019

2. Core Courses (CC)

2. 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

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
2	Final Accounts of Insurance Company (Excl. Life Insurance)
	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.
3	Non – Banking Financial Companies
	Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement
4	Valuation of Goodwill and Shares
	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method
5	Accounting for Limited Liability Partnership
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts

Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

Reference Books

Reference Books
Elective Courses (EC)
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
Taxation - Indirect Taxes - 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
International Finance
- P G Apte, International Financial Management, 5th Edition, The McGraw Hill - Cheol . S. Eun & Bruce G. Resnick, International Finance Management - Maurice D. Levi, International Finance – Special Indian Edition - Prakash G. Apte, International Finance – A Business Perspective - V A. Aadhani, International Finance

Reference Books

Financial Analysis and Business Valuation

- *Valuation: Measuring and Managing the value of Companies*: Thomas Copeland- Wiley
- *The Handbook of Advance Business Valuation*: Robert F Reilly and Robert Swhweish: Mc Graw hill
- *Business Valuation*: Pitabas Mohanty- Taxmann
- *Valuation- Measuring and Managing the value of Companies* : Tim Koller- Mc Kinsey & Co

Management II (Management Applications)

- 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*

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 Chandwichk, Pentice Hall of India Adin Bakley (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

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	**Any four courses from the following list of the courses	12
2	<i>Core Course (CC)</i>	
5	Financial Accounting - VII	04
6	Project Work -II	04
Total Credits		20

**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - IV
02	Financial Management - III
03	Taxation - V (Indirect Taxes- III)
04	Management Control Systems
05	Security Analysis and Portfolio Management
06	Economics Paper – III Indian Economy)

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

1. 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

Sr. No.	Modules / Units
1	Budgeting and Budgetary Control
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Practical problems of preparing flexible budgets and functional budgets</i>
2	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis
	Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Practical problems based on using the marginal costing formulae and key factor</i>
3	Managerial Decision Making
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Practical problems</i>
4	Standard Costing and Variance Analysis
	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances <i>Practical problems</i>

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

2. Financial Management - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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

Sr. No.	Modules / Units
1	Business Valuation
	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.
2	Mergers and Acquisitions
	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)
3	Corporate Restructuring and Takeovers
	Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)
4	Lease and Hire Purchase Financing
	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase
5	Working Capital financing
	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

3. Taxation - Paper V (Indirect Taxes – III)

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

Sr. No.	Modules / Units
1	Payment of Tax and Refunds
	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	Returns
	Types of Returns and Provisions relating to filing of Returns
3	Accounts, Audit, Assessment and Records
	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 certain special cases, Audit by tax authorities, Special Audit.
4	Custom Act - I
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
5	Custom Act - II
	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 Warehousing and Drawback
6	Foreign Trade Policy
	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

4. Security Analysis and Portfolio Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Portfolio Management – An Introduction & Process	12
02	Portfolio Management – Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Efficient Market Theory & CAPM	12
Total		60

Sr. No.	Modules / Units
1	Portfolio Management – An Introduction & Process
	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.
2	Portfolio Management – Valuation
	Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
3	Fundamental Analysis
	Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk (Leverages)
4	Technical Analysis
	Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis

Sr. No.	Modules / Units
5	Efficient Market Theory & CAPM
	Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

5. Management Control Systems

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Developments in Management Accounting and Control Systems	08
02	Financial Goal Setting	12
03	Responsibility Centres	15
04	Transfer Pricing	15
05	Inflation Accounting	10
Total		60

Sr. No.	Modules / Units
1	Developments in Management Accounting and Control Systems
	–Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning, Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept , Total Quality Management (TQM) and Synchronous Manufacturing. Control in special sectors: Scrap Control, Control of R & D – Project Control, Administrative Cost Control and the emphasis on continuous improvement.
2	Financial Goal Setting
	Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy. Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets - Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.
3	Responsibility Centres
	Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre. Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI)
4	Transfer Pricing
	Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations
5	Inflation Accounting
	Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

6. Economics Paper – III (Indian Economy)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction Agricultural Sector	15
02	Industrial Sector	15
03	Service Sector and External Sector	15
04	Money and Banking	15
Total		60

Sr. No.	Modules / Units
1	Introduction Agricultural Sector
	Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy
2	Industrial Sector
	Growth and pattern of industrialization Industrial Policy of 1991. Public sector enterprises and disinvestment policy Small scale sector- problems and prospects
3	Service Sector and External Sector
	Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO
4	Money and Banking
	Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

2. Core Courses (EC)

1. 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 Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	15
03	Investment Accounting (w.r.t. Accounting Standard - 13)	10
04	Mutual Fund	08
05	Introduction to IFRS and Indian Accounting Standards	12
Total		60

Sr. No.	Modules / Units
1	Final Account for Electricity Company
	Final Accounts as per Double Account System • Final Accounts as per Electricity Rules • Receipt & Expenditure on Capital Account • General Balance Sheet • Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems
2	Final Accounts for Co-Operative Society (Co-Operative Housing Society and 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 housing society & Consumer Co-Operative Society
3	Investment Accounting (w.r.t. Accounting Standard- 13)
	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.
4	Mutual Fund
	Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.
5	Introduction to IFRS
	Accounting standards: 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 Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS

**Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019**

Reference Books

Reference Books
Elective Courses (EC)
Cost Accounting- IV
• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi • <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Financial Management - III
• <i>Fundamentals of Financial Management</i> by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Vyuptakesh Sharma, Pearson Education, New Delhi • <i>Fundamentals of Financial Management</i> by J.C. Van Horne, Prentice Hall of India, New Delhi • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi • <i>Financial Management</i> by I.M. Pandey, Vikas Publishing House, New Delhi • <i>Financial Management</i> by C. Paramasivan & T. Subramanian • <i>Financial Management</i> by IM Pandey • <i>Financial Management</i> by Ravi Kishor • <i>Financial Management</i> by Khan & Jain
Taxation - Indirect Taxes - III
• <i>Indirect Taxes: Law and Practice</i> by V.S. Datey, Taxmann • <i>Indirect Taxes</i> by V.S. Balchandra, Sultan Chand and Sons, New Delhi • <i>GST Law & practice with Customs & FTP</i> by V.S. Datey, Taxmann • <i>GST</i> by V.S. Datey, Taxmann • <i>GST & customs Law</i> by K.M. Bansal, University Edition • <i>GST Law & practice with Customs & FTP</i> by Vineet Sodhani, Snow White Publications • <i>GST Law & practice with Customs & FTP</i> by Sanjiv Agarwal, Snow White Publications • <i>Indirect taxes(Containing GST, Customs & FTP)</i> by MOhd. Rafi, Bharat Publications
Security Analysis And Portfolio Management
• <i>Blake, David 1992, Financial Market Analysis</i>, McGraw Hill London • <i>Francis J.C Investments, Analysis and Management</i> McGraw Hill New York. • <i>Pistolese Clifford Using Technical Analysis</i> Vision Books • <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.</i>

Reference Books

Management Control Systems

- Anthony & Govindrajana - Management Control Systems (TATA McGraw Hill), 12th Edition, 2006.
- Bob Scarlett – Management Accounting and Performance Evaluation, Oxford Press, 2006 Edition
- Maciarillo & Kirby – Management Control Systems (Prentice Hall India), 2th Edition

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 Datta K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi

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 Adin Bakley (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

University of Mumbai



B.Com. (Accounting and Finance) Programme Guidelines for Project Work at Third Year Semester VI

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)

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 learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among 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 learner 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 bounded.
 - The project report should be 80 to 100 pages

Format

1st page (Main Page)

Title of the problem of the Project

**A Project Submitted to
University of Mumbai for partial completion of the degree of
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

2nd Page

This page to be repeated on 2nd 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 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, table of information's, 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**

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, “_____ *Title of the Project* _____” 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.



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, here by 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 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.

2. 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 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 bounded.
 - 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.	
• Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• Conduct of Viva-voce	40 Marks
▪ 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.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance) Programme
at Semester V and VI
with effect from the Academic Year 2018-2019**

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

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

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
 - There shall be five 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. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme
Second Year
*Semester III and IV***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2017-2018)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

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

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Information Technology in Accountancy - I	03	4	Information Technology in Accountancy - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)		**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)	
1	Foundation Course in Commerce (Financial Market Operations) - III	1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

*List of Elective Courses (EC) for Semester III (Any Three)		**List of Elective Courses (EC) for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Management Accounting (Introduction to Management Accounting)
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Direct Taxes Paper- I)	4	Taxation - III (Direct Taxes- II)
5	Principles & Practices of Banking	5	Wealth Management

Note: Course selected in Semester III will continue in Semester IV

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

(To be implemented from Academic Year 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	Elective Courses (EC) *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - III	03
2	Cost Accounting (Methods of Costing) - II	03
3	Auditing (Techniques of Auditing and Audit Procedures) - II	03
4	Taxation - II (Direct Taxes Paper- I)	03
5	Principles & Practices of Banking	03
2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)	
4	Information Technology in Accountancy - I	03
2B	*Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02
3	Core Courses (CC)	
6	Business Law (Business Regulatory Framework) II	03
7	Business Economics II	03
Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)	
1	Foundation Course in Commerce (Financial Market Operations) - III
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - III

Modules at a Glance

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

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

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

Cost Accounting (Methods of Costing) – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Classification of Costs And Cost Sheets	20
2	Reconciliation of Cost and Financial Accounts	10
3	Contract Costing	15
4	Process Costing	15
Total		60

Sr. No.	Modules / Units
1	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet
2	Reconciliation of cost and financial accounts
	Practical problems based on reconciliation of cost and Financial accounts
3	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems
4	Process Costing
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

**Auditing (Techniques of Auditing and Audit
Procedures) - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Vouching	15
2	Verification	15
3	Auditing Standards	15
4	Audit of Companies	15
Total		60

Sr. No.	Modules / Units
1	Vouching
1.1	Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received
1.2	Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
2	Verification
2.1	Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights
2.2	Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
3	Auditing Standards
3.1	Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards
3.2	Understanding of following standards SA 200, SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505.
4	Audit of Companies
	Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

Taxation - II (Direct Taxes Paper- I)

Modules at a Glance

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

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

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

Principles & Practices of Banking

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Functions of Banks and related issues	20
3	Banking Technology	15
4	Marketing & Services of Banking	10
Total		60

Sr. No.	Modules / Units
1	Indian Financial System
	Indian Financial system – An overview Banking Regulations Introduction to Retail Banking, wholesale banking and International banking Role of money market Debt market, capital market, Forex market & SEBI Mutual funds & Insurance companies & IRDA Factoring, Forfaiting services and off Balance sheet items Risk Management, Introduction of Basel norms CIBIL, Fair Practices code for Debt collection
2	Functions of Banks and related issues
	Banker Customer relationship KYC/AML/CFT norms Bankers special relationship Consumer protection – COPRA, Banking Ombudsman Scheme Payment and collection of cheque and other negotiable instrument Opening Accounts of various types of customers Ancillary services Cash Operations Principles of lending, working capital assessment and credit monitoring Priority sector advances Agricultural finance Micro, Small and Medium Enterprises – MSMED Act, Policy package Government Sponsored schemes –SGSY; SJSRY;PMRY;SLRS Self Help Groups Credit cards, Home loans, Personal Loans & Consumer loans Documentation Different types of charging securities Types of collaterals & their characteristics Non – Performing Assets Financial inclusion
3	Banking Technology
	Payments system & Electronic Banking Data communication and EFT Systems Role of Technology & its impact on Banks
4	Marketing & Services of Banking
	Marketing, Social Marketing Consumer behaviour and Product Pricing, distribution and channel management

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

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018

2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - I

Modules at a Glance

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

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

2B. Skill Enhancement Courses (SEC)

**Foundation Course in Commerce
(Financial Market Operations) - III**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of the Financial System	05
2	Financial Markets	15
3	Financial Instruments	10
4	Financial Services	15
Total		45

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018***

2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45

Sr. No.	Modules / Units
1	Human Rights Violations and Redressal
	A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)
2	Dealing With Environmental Concerns
	A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures) B. Some locally relevant case studies of environmental disasters. (2 Lectures) C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures) D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)
3	Science and Technology – I
	A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures) B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures) C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures) D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)
4	Soft Skills for Effective Interpersonal Communication
	Part A (4 Lectures) I) Effective Listening - Importance and Features. II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills. III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language. Part B (4 Lectures) I) Formal and Informal Communication - Purpose and Types. II) Writing Formal Applications, Statement of Purpose (SOP) and Resume. III) Preparing for Group Discussions, Interviews and Presentations. Part C (3 Lectures) I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership. II) Styles of Leadership and Team-Building.

References

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2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
Total		45

Sr. No.	Modules / Units
1	Value System & Gender sensitivity
	UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	Disaster preparedness & Disaster management
	UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	Health, hygiene & Diseases
	UNIT - I - Health and hygiene Concept of complete health and maintenance of hygiene UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	Environment & Energy conservation
	UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45

Sr. No.	Modules / Units
1	National Integration & Awareness
	Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development. • Freedom Struggle and nationalist movement in India. • National interests, Objectives, Threats and Opportunities. • Problems/ Challenges of National Integration. • Unity in Diversity
2	Drill: Foot Drill
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • Side pace, pace forward and to the rear • Turning on the march and whiling • Saluting on the march • Marking time, forward march and halt in quick time • Changing step • Formation of squad and squad drill
3	Adventure Training, Environment Awareness and Conservation
3A	Adventure Training
	Desired outcome: The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence. • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.
3B	Environment Awareness and Conservation
	Desired outcome: The student will be made aware of the modern techniques of waste management and pollution control. • Waste management • Pollution control, water, Air, Noise and Soil
4	Personality Development and Leadership
	Desired outcome: The student will inculcate officer like qualities with desired ability to take right decisions. • Time management • Effect of Leadership with historical examples • Interview Skills • Conflict Motives- Resolution

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air Army Desired outcome: It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles A. Armed Force • Task and Role of Fighting Arms • Modes of Entry to Army • Honors and Awards B. Introduction to Infantry and weapons and equipments • Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning • Organization of Infantry Battalion. C. Military history • Study of battles of Indo-Pak War 1965,1971 and Kargil • War Movies D. Communication • Characteristics of Walkie-Talkies • Basic RT Procedure • Latest trends and Development (Multi Media, Video Conferencing, IT) OR Navy A. Naval orientation and service subjects • Organization of Ship- Introduction on Onboard Organization • Naval Customs and Traditions • Mode of Entry into Indian Navy • Branches of the Navy and their functions • Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s B. Ship and Boat Modelling • Types of Models • Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC • Care and handling of power-tools used- maintenance and purpose of tools

Sr. No.	Modules / Units
	C. Search and Rescue • Role of Indian Coast Guard related to SAR D. Swimming • Floating and Breathing Techniques- Precautions while Swimming OR <u>AIR</u> A. General Service Knowledge • Organization Of Air Force • Branches of the IAF. B. Principles of Flight • Venturi Effect • Aerofoil • Forces on an Aircraft • Lift and Drag C. Airmanship • ATC/RT Procedures • Aviation Medicine D. Aero- Engines • Types of Engines • Piston Engines • Jet Engines • Turboprop Engines

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
Total		45

Sr. No.	Modules / Units
1	Overview of Nutrition
	• Introduction to nutrition & its principles • Role of Nutrition in promotion of health • Dietary Guidelines for Good Health • Regulation of water in body and factors influencing body temperature.
2	Evaluation of Health, Fitness and Wellness
	• Meaning & Concept of holistic health • Evaluating Personal health-basic parameters • Evaluating Fitness Activities – Walking & Jogging • Myths & mis-conceptions of Personal fitness
3	Prevention and Care of Exercise Injuries
	• Types of Exercise Injuries • First Aid- Importance & application in Exercise Injuries • Management of Soft tissues injuries • Management of bone injuries
4	Sports Training
	• Definition, aims & objectives of Sports training • Importance of Sports training • Principles of Sports training • Drug abuse & its effects

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3. Core Courses (CC)

Business Law (Business Regulatory Framework) - II

Modules at a Glance

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

Sr. No.	Modules / Units
1	The Indian Partnership Act - 1932
	a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
2	Limited Liability Partnership Act – 2008
	a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution
3	Factories Act – 1948
	a) Definitions - Section 2 (k) – Manufacturing Process, - Section 2 (l) – Workers - Section 2 (m) – Factory b) Provisions pertaining to i. Health- Section 11 to Section 20 ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49

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

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3. Core Courses (CC)

Business Economics - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Macroeconomics	10
2	Money, prices and Inflation	10
3	Introduction to Public Finance	10
4	Public revenue, Public Expenditure and Debt	20
5	Fiscal Management and Financial Administration	10
Total		60

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

5	Fiscal Management and Financial Administration
	Fiscal Policy: Meaning, Objectives, constituents and Limitations. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act. Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i> *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - IV	03
2	Management Accounting (Introduction to Management Accounting)	03
3	Auditing - III	03
4	Taxation - III (Direct Taxes- II)	03
5	Wealth Management	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Information Technology in Accountancy - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Company Law) - III	03
7	Research Methodology in Accounting and Finance	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i>	
1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course – Contemporary Issues - IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV

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1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - IV

Modules at a Glance

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

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

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1. Elective Courses (EC)

**Management Accounting
(Introduction to Management Accounting)**

Modules at a Glance

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

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

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1. Elective Courses (EC)

Auditing - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Audit Report	15
2	Audit under Computerized Information System Environment	15
3	Professional Ethics	15
4	Investigation and Due Diligence	15
Total		60

Sr. No.	Modules / Units
1	Audit Report
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
2	Audit under Computerized Information System Environment
	Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
3	Professional Ethics
	Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct
4	Investigation and Due Diligence
	Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence

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

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1. Elective Courses (EC)

Taxation - III (Direct Taxes- II)

Modules at a Glance

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

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

Note:

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

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1. Elective Courses (EC)

Wealth Management

Modules at a Glance

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

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

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2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - II

Modules at a Glance

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

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

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2B. Skill Enhancement Courses (SEC)

**Foundation Course in Management
(Introduction to Management) - IV**

Modules at a Glance

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

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45

Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures) B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures) C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures) D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)
2	Approaches to understanding Ecology
	A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures) B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures) C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)
3	Science and Technology –II
	Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures) i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use. ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses. iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society. iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life. v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products. Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres: i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. Part B. Soft skills required for competitive examinations- (7 Lectures) i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

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1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
Total		45

Sr. No.	Modules / Units
1	Entrepreneurship Development
	UNIT - I Entrepreneurship development Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development UNIT - II - Cottage Industry Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	Rural Resource Mobilization
	UNIT - I - Rural resource mobilization- A case study of eco-village, eco-tourism, agro-tourism UNIT - II - Micro financing with special reference to self-help groups
3	Ideal village & stake of GOS and NGO
	UNIT - I - Ideal village Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village UNIT - II - Government Organisations(GOs) and Non-Government Organisations (NGOs) The concept and functioning
4	Institutional Social Responsibility and modes of Awareness
	UNIT - I - Institutional Social Responsibilities Concept and functioning- case study of adapted village UNIT - II - Modes of awareness through fine Arts Skills Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters • Fire Services & Fire fighting • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. • NGOs: Role & Contribution • Drug Abuse & Trafficking • Corruption • Social Evil viz. Dowry/ Female Foeticide/Child Abuse & trafficking etc. • Traffic Control Org. & Anti drunken Driving
2	Health and Hygiene Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. • Hygiene and Sanitation (Personal and Food Hygiene) • Basics of Home Nursing & First-Aid in common medical emergencies • Wound & Fractures
3	Drill with Arms Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • General Salute, Salami Shastra • Squad Drill • Short/Long tail from the order and vice-versa • Examine Arms
4	Weapon Training Desired outcome: The student shall have basic knowledge of weapons and their use and handling. • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Theory of Group and Snap Shooting • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects A. Map reading • Setting a Map, finding North and own position • Map to ground, Ground to Map • Point to Point March B. Field Craft and Battle Craft • Observation, Camouflage and Concealment • Field Signals • Types of Knots and Lashing C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers) OR Navy A. Naval Communication • Semaphore ▪ Phonetic Alphabets ▪ Radio Telephony Procedure ▪ Wearing of National Flag, Ensign and Admiral's Flag. B. Seamanship • Anchor work ▪ Types of Anchor, Purpose and Holding ground • Boat work ▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms ▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools ▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)

Sr. No.	Modules / Units
	OR Air A. Air frames • Fuselage • Main and Tail Plain B. Instruments • Introduction to RADAR C. Aero modelling • Flying/ Building of Aero models D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
Total		45

Sr. No.	Modules / Units
1	Stress Management
	• Meaning & concept of Stress • Causes of Stress • Managing Stress • Coping Strategies
2	Awards, Scholarship & Government Schemes
	• State & National level Sports Awards • State Sports Policy & Scholarship Schemes • National Sports Policy & Scholarship Schemes • Prominent Sports Personalities
3	Yoga Education
	• Differences between Yogic Exercises & non- Yogic exercises • Contribution of Yoga to Sports • Principles of Asanas & Bandha • Misconceptions about Yoga
4	Exercise Scheduling/Prescription
	• Daily Routine Prescription. • Understanding Activity level & Calorie requirement. • Adherence & Motivation for exercise. • Impact of Lifestyle on Health

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3. Core Courses (CC)

Business Law (Company Law) - III

Modules at a Glance

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

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

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

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3. Core Courses (CC)

Research Methodology in Accounting and Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Design in Accounting and Finance	15
3	Data Collection and Processing	15
4	Interpretation and Report Writing	15
Total		60

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

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Reference Books

Reference Books
Financial Accounting (Special Accounting Areas) III
• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi • <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • <i>Compendium of Statement and Standard of Accounting</i>, ICAI • <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi • <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi • <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi • <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Cost Accounting (Methods of Costing) II
• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi • <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Auditing (Techniques of Auditing and Audit Procedures)- II
• <i>Contemporary Auditing</i> by Kamal Gupta published by Tata McGraw Hills • <i>A Handbook of Practical Auditing</i> by B N Tandon published by S Chand & Co. New Delhi • <i>Fundamentals of auditing</i> by Kamal Gupta and Ashok Arora published by Tata McGraw Hills • <i>Textbook of Auditing</i> by Batra and Bagradia published by Tata McGraw Hills • <i>Practical Auditing</i> by S V Ghatalia published by Spicer & Pegler

Reference Books
Taxation II (Direct Taxes – I)
• <i>Direct Taxes Law & Practice</i> by V.K. Singhania - Taxman • <i>Systematic Approach to Direct Tax</i> by Ahuja & Gupta - Bharat Law House • <i>Income Tax Ready Reckoner</i> by Dr .V.K. Singhania - Taxman • <i>Direct Tax Laws</i> by T.N. Manoharan - Snow White
Principles and Practices of Banking
• <i>Bank Financial Management Paperback – 2010</i> by IIBF (Indian Institute of Banking and Finance) • <i>Money Banking And Finance Paperback – 2009</i> by N K Sinha • <i>Principles and Practices of Banking Paperback – 2015</i> by IIBF (Indian Institute of Banking and Finance) • <i>Principles and Practices of Banking 11 edition Paperback – 2015</i> by N S Toor, Arun Deep Toor • <i>Principles Of Banking (With Case Studies) Hardcover – 2009</i> by Rakesh Kumar • <i>Modern Banking In India , Gupta</i>
Foundation Course - III
• <i>Social and Economic Problems in India</i>, Naseem Azad, R Gupta Pub (2011) • <i>Indian Society and Culture</i>, Vinita Padey, Rawat Pub (2016) • <i>Social Problems in India</i>, Ram Ahuja, Rawat Pub (2014) • <i>Faces of Feminine in Ancient , medieval and Modern India</i>, Mandakranta Bose Oxford University Press • <i>National Humana rights commission- disability Manual</i> • <i>Rural, Urban Migration : Trends, challenges & Strategies</i>, S Rajagopalan, ICAI- 2012 • <i>Regional Inequilities in India</i> Bhat L SSSRD- New Delhi • <i>Urbanisation in India: Challenges, Opportunities & the way forward</i>, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014) • <i>The Constitution of India</i>, P M Bakshi 2011 • <i>The Problems of Linguistic States in India</i>, Krishna Kodesia Sterling Pub • <i>Politics in India: structure, Process and Policy</i> Subrata Mitra, Routledge Pub • <i>Politics in India</i>, Rajani Kothari, Orient Blackswan • <i>Problems of Communalism in india</i>, Ravindra Kumar Mittal Pub • <i>Combating communalism in India: Key to National Integration</i>, Kawal Kishor Bhardwaj, Mittal Pub
Foundation Course in NSS III
• <i>National Service Scheme Manual (Revised) 2006</i>, Government of India, Ministry of Youth Affairs and Sports, New Delhi. • <i>University of Mumbai National Service Scheme Manual 2009.</i> • <i>Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines</i>, March 2012 • <i>Rashtriya Seva Yojana Sankalpana - Prof. Dr. Sankay Chakane, Dr. Pramod\Pabrekar, Diamond Publication, Pune</i> • <i>National Service Scheme Manual for NSS District Coordinators</i>, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya, • <i>Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,</i> • <i>NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines</i> • <i>Case material as a Training Aid for Field Workers</i>, Gurmeet Hans. • <i>Social service opportunities in hospitals</i>, Kapil K. Krishnan, TISS • <i>New Trends in NSS, Research papers published by University of Pune</i> • <i>ANOOGUNJ Research Journal</i>, published by NSS Unit C. K. Thakur college • <i>Training Manual for Field Work published by RGNIYD, Chreeperumbudur</i> • <i>Prof. Ghatole R.N. Rural Social Science and Community Development.</i>

Reference Books

- *Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme*
- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
- <http://nss.nic.in/propexpan>
- <http://nss.nic.in>
- <http://socialworknss.org/about.html>

Foundation Course in NCC - III

- *Cadet's Hand book – Common subject..all wings, BY DG NCC, New Delhi.*
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force, BY DG NCC, New Delhi.*
- *NCC OTA Precise, BY DG NCC, New Delhi.*
- *"AVAN" Model of Disaster Mang., Vinayak Dalvie, Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India, N.L.Gupta, Mohit Publication, New Delhi*
- *Social psychology, Baron & Byrne, Pearson Publication, 12th Edition self awareness know yourself / insight (110) Group & Individuals (374) Group discussion*
- *Chanakya's 7 Secrets of Leadership, Radhakrishnan Pillai and D.Shivnandhan, Jaico*
- *Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR), 7th Edition*
- *Seven Habits of Highly Effective People., Covey, Stephen*
- *The Habit of Winning., Iyer, Prakash, Penguin, India; 2011*
- *The Goal, Goldratt, Eliyahu, The Northriver press; 1994*
- *Freedom Struggle, Chandra Bipin, National Book Trust 1972*
- *Freedom of Religion and The Indian Judiciary, Bachal V.M., Shubhada Saraswat, (362P)*
- *India 1996- A Reference Annual Govt. of India*
- *Saha Soneri Pane, Vinayak D. Savarkar*
- *Environmental Biology and Toxicology, P.D. Sharma., Rastogi Publication*
- *Environmental Science, S.C. Santra, New Central Book Agency*
- *National Cadet Corps (India), Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*
- *National Cadet Corps, Youth in Action (Google eBook), National Cadet Corps (India), Lancer Publishers, 2003*
- *Youth in Step: History of the National Cadet Corps, V. Longer, Lancer international, 1983 Original from the University of Michigan*
- *National Cadet Corps of India, Man Mohan Sharma, Vision Books, 1980 Original from the University of Michigan*
- *The National Cadet Corps Act, 1948, as Modify Up to the 1st July 1963, India, Government of India Press, 1963 (Military Law)*
- *Cadet Corps in India: Its Evolution and Impact, Satis Chandra Maikap, Darbari Udyog, 1979 Original from the University of California*
- *National Cadet Corps: 100 Years of Distinction, National Cadet Corps (Singapore), NCC*
- *The NCC, Singapore, National Cadet Corps Council, National Cadet Corps Council*
- *Grooming Tomorrow's Leaders: National Cadet Corps, 1917-2006, R.S. Chhettri, Lancer Publishers, 2006*
- *National Civil Defence Cadet Corps, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*
- *Discovery of India, Jawaharlal Nehru*
- *Health and Hygiene, Manoj. J.S., Agra University Publication*
- *Yoga for Healing, Venkateswaran P.S., Bombay:- Jaico Publishing House 1989*

Reference Books

- *Yoga Illustrated*, New Delhi, Ministry of Information and Broadcasting, 1995
- *Yoga Practice*, 1972, Shivnande Swami, Mumbai:- D.B. Taraporewala 1972
- *Yoga of Patanjali*-1979, Yardi M.R., Bhandarkar Oriental Research Institute- 1974
- *Sustainable Development (An Alternative Paradigm)*, Satpathy , N., Karnavati Publications , Ahmedabad
- *Global Partners for Sustainable Development*, Pachauri R.K & Srivastava L., Tata Energy Research Institute, New Delhi ; 1994, 1998
- *Ecology and the Politics of survival : Conflict over Natural Resources in India*, Shiva , Vandana, Sage Publications , California , 1991

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- Lippian Cott Williams and Wilkins 2006.
- American College of Sports Medicine, ACSM's, *Guidelines for Exercise Testing and Prescription*. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.
- American College of Sports Medicine, ACSM's *Resource Manual for Guidelines for Exercise Testing and Prescription*. (2006) 5th Ed., Lippian Cott Williams and Wilkins, 2006.
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- Dr. Gharote M. L; *Guideline for Yogic Practices – 2nd Ed.*, The Lonavala Yoga Institute (India), Lonavala- 2007
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- Jackson, A.L., Morrow, J.R. (2004). *Physical activity for health & fitness*. IL:Human kinetics.
- Kamlesh, M.L. (2002). *Foundation of Physical Education*. New Delhi : Metropolitan Book & Co. Ptd. Ltd.
- Kansal, D.K. (2012). *A Text book of Applied Measurement Evaluation and Sports Selection* (3rd Ed.). New Delhi : DVS Publication.
- Lock Hurt and others – *Anatomy of the human body*, Feber & Feber Oxford University, 1975
- Muller, J. P.(2000). *Health, Exercise and Fitness*. Delhi : Sports.
- Murgesh N. – *Anatomy, Physiology and Health Education*, Sathya, Chinnalapatti, 1990.
- NASPE. (2005). *Physical Education for lifelong fitness. The physical Best teacher's guide*. IL:Human Kinetics
- Nieman, D.C.(1986). *Fitness and Sports Medicine : Health Related Approach* London: Mayfield Publishing Co.
- Nimbalkar. Sadashiv, *Yoga for Health and Peace*.- 6th Ed., Yoga Vidya Niketan, Mumbai., 2004.
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- Sharma, O.P. (1998). *History of Physical Education*. Delhi: Khel Sahitya Kendra. Werner. W.K., Hoeger. (2007). *Fitness and Wellness*. (8th ed.). Wadsworth, Cengage Learning.

Reference Books

Information Technology in Accountancy - I

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

Business Law (Business Regulatory Framework) -II

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

Business Economics

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- Ahuja. H.L., *Modern Economics* — S.Chand Company Ltd. New Delhi.
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- Bhatia H.L.: *Public Finance*. Vikas Publishing House Pvt. Ltd.
- David N. Hyman : *Public Finance A Contemporary Application of theory of policy*, Krishna Offset, Delhi
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- Hajela T.N: *Public Finance* – Ane Books Pvt.Ltd
- Jha, R (1998) : *Modern Public Economics*, Route Ledge, London
- Musgrave, R.A and P.B. Musgrave (1976) : *Public Finance in Theory and Practice*, Tata McGraw Hill, Kogakusha, Tokyo
- Mithani, D.M (1998) : *Modern Public Finance*, Himalaya Publishing House, Mumbai

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with effect from the Academic Year 2016-2017

Reference Books

Reference Books
Financial Accounting (Special Accounting Areas) IV
• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi • <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi • <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi • <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Management Accounting (introduction to Management Accounting)
• <i>Cost Management</i> by Saxena & Vashist • <i>Cost & Management Accounting</i> by Ravi N.Kishor ,Publication Taxmonth • <i>Essential of Management Accounting</i> by P.N.Reddy,Himalaye • <i>Advanced Management Accounting</i> by Robert S Kailar,Holl • <i>Financial Of Management Accounting</i> by S.R.Varshney,Wisdom • <i>Introduction Of Management Accounting</i> by Charbs T Horngren, PHI Learning • <i>Management Accounting</i> by I.m.Pandey, Vikas • <i>Cost & Management Accounting</i> by D.K.Mattal,Galgotia • <i>Management Accounting</i> by Khan & Jain,Tata Megaw • <i>Management Accounting</i> by R.P.Resstogi
Auditing III
• <i>Contemporary Auditing</i> by Kamal Gupta, Tata Mc-Graw Hill, New Delhi • <i>A Hand-Book of Practical Auditing</i> by B.N. Tandon, S. Chand and Company, New Delhi • <i>Fundamentals of Auditing</i> by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi • <i>Auditing: Principles and Practice</i> by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi • <i>Auditing and Assurance for CA IPCC</i> by Sanjib Kumar Basu, Pearson Education, New Delhi • <i>Contemporary Auditing</i> by Kamal Gupta, McGrow Hill Education Pvt. Ltd., New Delhi • <i>Fundamentals of Auditing</i> by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
Taxation III (Direct Taxes II)
• <i>Direct Taxes Law & Practice</i> by V.K. Singhania - Taxman • <i>Systematic Approach to Direct Tax</i> by Ahuja & Gupta - Bharat Law House • <i>Income Tax Ready Recknoner</i> by Dr .V.K. Singhania - Taxman • <i>Direct Tax Laws</i> by T.N. Manoharan - Snow White

Wealth Management

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

Information Technology in Accountancy II

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

Foundation Course in Management (Introduction to Management) - IV

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

Foundation Course in NSS IV

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
- *Rashtriya Seva Yojana Sankalpana - Prof. Dr. Sankay Chakane, Dr. Pramod\Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers, Gurmeet Hans.*
- *Social service opportunities in hospitals, Kapil K. Krishnan, TISS*
- *New Trends in NSS, Research papers published by University of Pune*
- *ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college*
- *Training Manual for Field Work published by RGNIYD, Chreepurumbudur*
- *Prof. Ghatole R.N. Rural Social Science and Community Development.*
- *Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme*
- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
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Reference Books

Foundation Course in NCC - IV

- *Cadet's Hand book – Common subject..all wings*, BY DG NCC, New Delhi.
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force*, BY DG NCC, New Delhi.
- *NCC OTA Precise*, BY DG NCC, New Delhi.
- *"AVAN" Model of Disaster Mang.*, Vinayak Dalvie, *Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges*, Elphinstone College, Jan 2007.
- *Humanistic Tradition of India*, N.L.Gupta, Mohit Publication, New Delhi
- *Social psychology*, Baron & Byrne, Pearson Publication, 12th Edition *self awareness know yourself / insight (110) Group & Individuals (374) Group discussion*
- *Chanakya's 7 Secrets of Leadership*, Radhakrishnan Pillai and D.Shivnandhan, Jaico
- *Social Psychology: Understanding Human Interaction*, Baron, Robert A., (302/BAR/BYR), 7th Edition
- *Seven Habits of Highly Effective People.*, Covey, Stephen
- *The Habit of Winning.*, Iyer, Prakash, Penguin, India; 2011
- *The Goal*, Goldratt, Eliyahu, The Northriver press; 1994
- *Freedom Struggle*, Chandra Bipin, National Book Trust 1972
- *Freedom of Religion and The Indian Judiciary*, Bachal V.M., Shubhada Saraswat, (362P)
- *India 1996- A Reference Annual Govt. of India*
- *Saha Soneri Pane*, Vinayak D. Savarkar
- *Environmental Biology and Toxicology*, P.D. Sharma., Rastogi Publication
- *Environmental Science*, S.C. Santra, New Central Book Agency
- *National Cadet Corps (India)*, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011
- *National Cadet Corps, Youth in Action (Google eBook)*, National Cadet Corps (India), Lancer Publishers, 2003
- *Youth in Step: History of the National Cadet Corps*, V. Longer, Lancer international, 1983 Original from the University of Michigan
- *National Cadet Corps of India*, Man Mohan Sharma, Vision Books, 1980 Original from the University of Michigan
- *The National Cadet Corps Act, 1948, as Modify Up to the 1st July 1963*, India, Government of India Press, 1963 (Military Law)
- *Cadet Corps in India: Its Evolution and Impact*, Satis Chandra Maikap, Darbari Udyog, 1979 Original from the University of California
- *National Cadet Corps: 100 Years of Distinction*, National Cadet Corps (Singapore), NCC
- *The NCC, Singapore*, National Cadet Corps Council, National Cadet Corps Council
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- *Discovery of India*, Jawaharlal Nehru
- *Health and Hygiene*, Manoj. J.S., Agra University Publication
- *Yoga for Healing*, Venkateswaran P.S., Bombay:- Jaico Publishing House 1989
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- *Global Partners for Sustainable Development*, Pachauri R.K & Srivastava L., Tata Energy Research Institute, New Delhi; 1994, 1998
- *Ecology and the Politics of survival : Conflict over Natural Resources in India*, Shiva, Vandana, Sage Publications, California, 1991

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Foundation Course in Physical Education - IV

- Lippian Cott Williams and Wilkins 2006.
- American College of Sports Medicine, ACSM's, *Guidelines for Exercise Testing and Prescription*. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.
- American College of Sports Medicine, ACSM's *Resource Manual for Guidelines for Exercise Testing and Prescription*. (2006) 5th Ed., Lippian Cott Williams and Wilkins, 2006.
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- Dheer, S.D.(1991). *Introduction to Health Education*. New Delhi : Friends Publication.
- Dr. A.K.Uppal & Dr. G. P. Gautam (2004). *Physical education and Health*. Delhi: Friends publisher.
- Dr. Gharote M. L; *Teaching Methods for Yogic Practices*. – 2nd Ed., Kaivalyadham Samiti, Lonavala-2001.
- Dr. Gharote M. L; *Guideline for Yogic Practices* – 2nd Ed., The Lonavala Yoga Institute (India), Lonavala- 2007
- Greenberg, Dintiman, Oakes. (2004). *Physical Fitness & wellness*.(3rd ed.) IL:Human kinetics.
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- Safrit, M. (1990). *Introduction to Measurement in Physical Education and Exercise Science*. St. Louis,Toronto,Bastan : Times Mirror/Mosby College Publishing.
- Sharma, O.P. (1998). *History of Physical Education*. Delhi: Khel Sahitya Kendra.Werner. W.K., Hoeger. (2007). *Fitness and Wellness*. (8th ed.). Wadsworth, Cengage Learning.

Business Law (Company Law) IV

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

Reference Books
Research Methodology in Accounting and Finance
• <i>Research Methods in Accounting, Malcolm Smith</i> • <i>Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan</i>

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III and IV
with effect from the Academic Year 2017-2018

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

Sr. No.	Particular	Marks
1	Semester End Practical Examination (20 Marks)	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
 - ii) Theory question paper pattern
 - There shall be five 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. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

UNIVERSITY OF MUMBAI
No. UG/106 of 2016-17

CIRCULAR:-

A reference is invited to the Syllabi relating to the B.Com. (Accounting & Finance) degree programme vide this office Circular No. UG/28 of 2015 dated 22nd July, 2015 the Principals of affiliated Colleges in Commerce and the Professor-cum- Director, Institute of Distance and Open Learning (IDOL) are hereby informed that the approved by the Academic Council at its meeting held on 24th June, 2016 vide item No. 4.77 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for B.Com (Accounting & Finance) for (Sem. I to VI)-Course Structure (Sem. I & II), which is available on the University's web site (www.mu.ac.in) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI – 400 032
October, 2016

[Signature]
(Dr.M.A. Khan)
REGISTRAR

To,

The Principals of affiliated Colleges in Commerce and the Professor-cum-Director, Institute of Distance and Open Learning (IDOL).

A.C/4.77 /24/06/2016

No. UG/106-A of 2016-17 MUMBAI-400 032 24th October, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Co-Ordinator, University Computerization Centre.

[Signature]
(Dr.M.A. Khan)
REGISTRAR

PTO..

AC 24-06-2016

Item No. 4.77

University of Mumbai



**B.Com. (Accounting & Finance)
Programme
Three Year Integrated Programme-
Six Semesters
*Course Structure***

Under Choice Based Credit System

**To be implemented from Academic Year- 2016-2017
Progressively**

Board of Studies-in-Accountancy

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

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

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

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

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)		2	Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)	
4	Information Technology in Accountancy - I	02	4	Information Technology in Accountancy - II	02
3	Core Courses (CC)		3	Core Courses (CC)	
5	Commerce (Financial Market Operations) - II	03	5	Management (Introduction to Management) - I	03
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
Total Credits		20	Total Credits		20

*List of Elective Courses (EC) for Semester III (Any Three)		**List of Elective Courses (EC) for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Wealth Management
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Indirect Taxes Paper- II)	4	Taxation - III (Indirect Taxes- III)
5	Operation Research	5	Management Accounting (Introduction to Management Accounting) - I
Note: Course selected in Semester III will continue in Semester IV			

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

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Management (Management Applications) - II	04	5	Economics (Indian Economy) - III	04
3	✓ Project Work		3	✓ Project Work	
6	Project Work I	04	6	Project Work II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
Note: Course selected in Semester V will continue in Semester VI			

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting & Finance)
Programme
First Year
*Semester I and II***

**Under Choice Based Credit, Grading and
Semester System**

With effect from Academic Year- 2016-2017

Board of Studies-in-Accountancy

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

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

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course- I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester I

No. of Courses	Semester I	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting (Elements of Financial Accounting) - I	03
2	Cost Accounting (Introduction and Element of cost) - I	03
3	Financial Management (Introduction to Financial Management) - I	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - I	03
2B	<i>*Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Commerce (Business Environment) - I	03
7	Business Economics - I	03
Total Credits		20

<i>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</i>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017

Elective Courses (EC)

**1. Financial Accounting -
Elements of Financial Accounting-I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
Total		60

Sr. No.	Modules / Units
1	Accounting Standards Issued by ICAI and Inventory Valuation
	• Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations • Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet
2	Final Accounts
	• Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)
3	Departmental Accounts
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
4	Accounting for Hire Purchase
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Elective Courses (EC)

**2. Cost Accounting -
Introduction and Elements of Cost-I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Labour Cost	15
4	Overheads	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
2	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Elective Courses (EC)

**3. Financial Management -
Introduction to Financial Management - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	12
2	Concepts in Valuation	12
3	Leverage	12
4	Types of Financing	12
5	Cost of Capital	12
Total		60

Sr. No.	Modules / Units
1	Introduction to Financial Management
	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization
2	Concepts in Valuation
	The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding
3	Leverage
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)
4	Types of Financing
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance
5	Cost of Capital
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017

Ability Enhancement Courses (AEC)

4. Business Communication- I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60

Sr. No.	Modules / Units
1	Theory of Communication Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing
2	Obstacles to Communication in Business World Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour
3	Business Correspondence Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]

Sr. No.	Modules / Units
4	Language and Writing Skills
	Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Skill Enhancement Courses (SEC)

5. Foundation Course -I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
Total		45

Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Skill Enhancement Courses (SEC)

5.Foundation Course in NSS - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45

Sr. No.	Modules / Units
1	Introduction to NSS Introduction to National Service Scheme(NSS) Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level National Service Scheme(NSS) Regular activities Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	Concept of Society and Social Issues in India History and philosophy of social sciences in India Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India Basic social issues in India Degeneration of value system, Family system, Gender issues, Regional imbalance
3	Indian Constitution and Social Justice Indian Constitution Features of Indian Constitution - Provisions related to social integrity and development Social Justice Social Justice- the concept and its features Inclusive growth- the concept and its features
4	Human Personality and National Integration Dimensions of human personality Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. National integration & Communal Harmony National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Skill Enhancement Courses (SEC)

5.Foundation Course in NCC - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45

Sr. No.	Modules / Units
1	Introduction to NCC, National Integration & Awareness
	Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. • Genesis, Aims, Objectives of NCC & NCC Song • Organisation & Training • Incentives & Benefits • Religions, Culture, Traditions and Customs of India • National Integration: Importance and Necessity • Freedom Struggle
2	Drill: Foot Drill
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • General and Words of Command • Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt • Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing • Saluting at the Halt, Getting On Parade, Dismissing and Falling Out • Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt • Turning on the March and Wheeling. • Saluting on the March. • Formation of squad and Squad Drill.
3	Adventure Training, Environment Awareness and Conservation
	Adventure Training Desired outcome: The students will overcome fear & inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence. • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc Environment Awareness and Conservation Desired outcome: The student will be aware of the conservation of natural resources and protection of environment. • Natural Resources – Conservation and Management • Water Conservation and Rainwater Harvesting

Sr. No.	Modules / Units
4	Personality Development and Leadership Desired outcome: The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. • Introduction to Personality Development • Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological • Self Awareness Know yourself/ Insight • Change Your Mind Set • Communication Skills: Group Discussion / Lecturettes (Public Speaking) • Leadership Traits • Types of Leadership
5	Specialized Subject: Army Or Navy Or Air <u>Army</u> Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects A. Armed Force • Basic organisation of Armed Forces • Organisation of Army • Badges and Ranks B. Introduction to Infantry and weapons and equipments • Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning C. Military history • Biographies of renowned Generals (Carriapa / Sam Manekshaw) • Indian Army War Heroes- PVCs D. Communication • Types of Communications • Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.) OR <u>Navy</u> A. Naval orientation and service subjects • History of the Indian Navy-Pre and Post Independence, Gallantry award winners • Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments • Types of Warships and their role • Organization of Army and Air Force- Operational and Training commands • Ranks of Officers and Sailors, Equivalent Ranks in the Three Services B. Ship and Boat Modelling • Principles of Ship Modelling • Maintenance and Care of tools

Sr. No.	Modules / Units
	C. Search and Rescue • SAR Organization in the Indian ocean D. Swimming Floating for three minutes and Free style swimming for 50 meters OR <u>AIR</u> A. General Service Knowledge • Development of Aviation • History of IAF B. Principles of Flight • Introduction • Laws of Motion • Glossary of Terms. C. Airmanship • Introduction • Airfield Layout • Rules of the Air • Circuit Procedure • ATC/RT Procedures • Aviation Medicine D. Aero- Engines • Introduction to Aero-engines

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Skill Enhancement Courses (SEC)

5.Foundation Course in Physical Education - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45

Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	• Dimensions and determinants of Health, Fitness & Wellness • Concept of Physical Education and its importance • Concept of Physical Fitness and its types • Concept of Physical Activity, exercise and its types & benefits
2	Components of Physical Fitness
	• Concept of components of Physical Fitness • Concept and components of HRPF • Concept and components of SRPF • Importance of Physical Education in developing physical fitness components.
3	Testing Physical Fitness
	• Tests for measuring Cardiovascular Endurance • Tests for measuring Muscular Strength& Endurance • Tests for measuring Flexibility • Tests for measuring Body Composition
4	Effect of Exercise on various Body System
	• Effect of exercises on Musculoskeletal system • Effect of exercises on Circulatory System • Effect of exercises on Respiratory System • Effect of exercises on Glandular System

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017

Core Courses (CC)

**6.Commerce-
Business Environment - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
Total		60

Sr. No.	Modules / Units
1	Business and its Environment
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	Business and Society
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
3	Contemporary Issues
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
4	International Environment
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017***

Core Courses (CC)

7.Business Economics - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	10
2	Demand Analysis	10
3	Supply and Production Decisions and Cost of Production	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
5	Pricing Practices	10
Total		60

Sr. No.	Modules / Units
1	Introduction
	Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium
2	Demand Analysis
	Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i>
3	Supply and Production Decisions and Cost of Production
	Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i>
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition
	Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly Monopolistic competition:Equilibrium of a firm under monopolistic competition, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i> Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i>
5	Pricing Practices
	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i>

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting(Special Accounting Areas) - II	03
2	Auditing (Introduction and Planning) - I	03
3	Taxation - I (Indirect Taxes I)	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) - I	03
7	Business Mathematics	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with Effect from the Academic Year 2016-2017***

Elective Courses (EC)

**1. Financial Accounting -
Special Accounting Areas - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claims	15
Total		60

Sr. No.	Modules / Units
1	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
2	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
3	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
4	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with Effect from the Academic Year 2016-2017***

Elective Courses (EC)

**2. Auditing -
Introduction and Planning - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques	15
4	Internal Audit	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Auditing
	• Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing Materiality, Going Concern
2	Audit Planning, Procedures and Documentation
	• Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance

Sr. No.	Modules / Units
3	Auditing Techniques
	• Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries • Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4	Internal Audit
	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

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Elective Courses (EC)

**3. Taxation -
Indirect Taxes - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction	20
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	10
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	20
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	10
Total		60

Sr. No.	Modules / Units
1	Maharashtra Value Added Tax (MVAT), Act 2002:
	Introduction Definitions Section: 2 (4)Businesses; 2 (8)Dealers; 2 (12) Goods; 2 (13)Importer; 2 (15)Manufacturer; 2 (20)Purchase Price; 2 (22)Resale; 2 (24)Sales 2 (25)Sales Price; 2 (27)Service; 2 (33)Turnover of Sales and Rule 3 Incidence of Levy of Tax Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax Payment of Tax and Recovery Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1 Set Off, Refund, etc. Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest

Notes:

1. The Syllabus is restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1st April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.

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Ability Enhancement Courses (AEC)

4. Business Communication - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60

Sr. No.	Modules / Units
1	Presentation Skills
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation
2	Group Communication
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR
3	Business Correspondence
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
4	Language and Writing Skills
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner

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Skill Enhancement Courses (SEC)

5. Foundation Course – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
Total		45

Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

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Skill Enhancement Courses (SEC)

5. Foundation Course in NSS - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45

Sr. No.	Modules / Units
1	Socio-economic Survey and Special Camp
	Socio economic survey Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing Special camping activity Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities
2	Orientation of the College Unit and Communication Skills
	Training and orientation of the program unit in the college Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities Communication skills and Documentation Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation
3	Rapport with Community and Programme Planning
	Working with individual group and community Ice breaking- interaction games – conflict resolution Program planning Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback
4	Government Organisations /Non-Government Organisations
	Structure of Government Organisations and Non-Government Organisations Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO) Government schemes for community development Schemes os Government welfare departments for community development- provisions & examples

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Skill Enhancement Courses (SEC)

5.Foundation Course in NCC - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development
	Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters • Civil Defence Organisation and Its Duties/ NDMA • Types of Emergencies/ Natural Disaster • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. • 'Avan' model of NCC Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. • Basics of Social Service, Weaker Sections of Our Society and Their Needs • Social/ Rural Development Project: MNREGA, SGSY, NSAP etc. • Contribution of Youth towards Social Welfare • Civic Responsibilities • Causes & Prevention of HIV/AIDS; Role of Youth
2	Health and Hygiene
	Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. • Structure and Functioning of the Human Body • Hygiene and Sanitation (Personal and Food Hygiene) • Infectious & Contagious Diseases & Their Prevention
3	Drill with Arms
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • Attention, Stand at Ease and Stand Easy • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • Ground / Take Up Arms • Present From the Order and Vice-versa • General Salute, Salami Shastra
4	Weapon Training
	Desired outcome: The student shall have basic knowledge of weapons and their use and handling. • Characteristics of a Rifle / Rifle Ammunition and its Fire Power • Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle • Stripping, Assembling, Care and Cleaning of 7.62mm SLR • Loading, Cocking and Unloading • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects A. Map reading • Introduction to types of Maps and Conventional signs • Scales and Grid system • Topographical forms and technical terms • Relief, contours and Gradients • Cardinal points and Types of North • Types of bearings and use of Service Protractor • Prismatic compass and its use and GPS B. Field Craft and Battle Craft • Introduction • Judging distance • Description of ground • Recognition, Description and Indication of landmarks and targets OR Navy A. `Naval Communication • Introduction to Naval Modern Communication, Purpose and Principles ▪ Introduction of Naval communication ▪ Duties of various communication sub-departments • Semaphore ▪ Introduction of position of letters and prosigns ▪ Reading of messages ▪ Transmission of messages B. Seamanship • Anchor work ▪ Parts of Anchor and Cable, their identification • Rigging ▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes ▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses. ▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope C. Boat work • Parts of Boat and Parts of an Oar • Instruction on boat Pulling- Pulling orders • Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling

Sr. No.	Modules / Units
	OR Air A. Air frames • Aircraft Controls • Landing Gear B. Instruments • Basic Flight Instruments C. Aircraft Particulars • Aircraft Particulars (Type specific) D. Aero modelling • History of Aero modelling • Materials used in Aero modelling • Type of Aero models • Flying/ Building of Aero models

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Skill Enhancement Courses (SEC)

5.Foundation Course in Physical Education - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45

Sr. No.	Modules / Units
1	Development of Fitness
	• Benefits of physical fitness and exercise and principles of physical fitness • Calculation of fitness index level 1-4 • Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT) • Methods of training – continues, Interval, circuit, Fartlek and Plyometric
2	Health, Fitness and Diseases
	• Definition of obesity and its management • Communicable diseases, their preventive and therapeutic aspects • Factors responsible for communicable diseases • Preventive and therapeutic aspect of Communicable and non- communicable diseases
3	Yoga Education
	• Meaning and history of yoga • Ashtang yoga and types of yoga • Types of Suryanamaskar and Technique of Pranayam • Benefits of Yoga
4	Daily Schedule of Achieving Quality of Life and Wellness
	• Daily schedule based upon one's attitude, gender, age & occupation. • Basic – module: - Time split for rest, sleep, diet, activity & recreation. • Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits & healthy hygienic practices.

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Core Courses (CC)

**6. Business Law -
Business Regulatory Framework - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Law of Contract 1872	15
2	Sale of Goods Act 1930	15
3	Negotiable Instrument Act 1881	15
4	Consumer Protection Act 1986	15
Total		60

Sr. No.	Modules / Units
1	Law of Contract 1872
	(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency
2	Sale of Goods Act 1930
	(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement
3	Negotiable Instrument Act 1881
	(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments
4	Consumer Protection Act 1986
	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

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Core Courses (CC)

7.Business Mathematics

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Ratio, Proportion and Percentage	15
2	Profit and Loss	15
3	Interest and Annuity	15
4	Shares and Mutual Fund	15
Total		60

Sr. No.	Modules / Units
1	Ratio, Proportion and Percentage
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
2	Profit and Loss
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
3	Interest and Annuity
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
4	Shares and Mutual Fund
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value

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Reference Books

Reference Books
Financial Accounting - Elements of Financial Accounting - Paper I
• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi • <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • <i>Compendium of Statement and Standard of Accounting</i>, ICAI • <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Company Accounting Standards</i> by ShrinivasanAnand, Taxman, New Delhi • <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi • <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi • <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Cost Accounting - Introduction and Element of Cost - Paper I
• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi • <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Financial Management (Introduction to Financial Management) - Paper I
• <i>Fundamentals of Financial Management</i> by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Vyuptakesh Sharma, Pearson Education, New Delhi • <i>Fundamentals of Financial Management</i> by J.C. Van Horne, Prentice Hall of India, New Delhi • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi • <i>Financial Management</i> by I.M. Pandey, Vikas Publishing House, New Delhi

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- *Social Problems in India*, Ram Ahuja, Rawat Pub (2014)
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- *National Humana rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies*, S Rajagopalan, ICFAI- 2012
- *Regional Inequilities in India* Bhat L SSSRD- New Delhi
- *Urbanisation in India: Challenges, Opportunities & the way forward*, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
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- *The Negotiable Instrument Act* by J.S. Khergamwala, N.M. TripathiPvt. L.td., Mumbai
- *The Principles of Mercantile Law* by Avtar Singh, Eastern Book Company, Lucknow
- *Business Law* by M.C. Kuchal, Vikas Publishing House, New Delhi
- *Business Law* by N.D. Kapoor, Sultan Chand and Sons, New Delhi
- *Business Law* by P.R. Chandha, Galotia, Dew Delhi

Reference Books

Business Mathematics

- *Mathematical Statistics* by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- *Business Mathematics and Statistics* by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- *Commerce Mathematics* by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- *Mathematics for Economics and Business* by J. Soper, Blackwell Publishing, U.S.A.
- *Business Mathematics & Statistics: B Aggarwal*, Ane Book Pvt. Limited
- *Business Mathematics: D C Sancheti & V K Kapoor*, Sultan Chand & Sons
- *Business Mathematics: A P Verma*, Asian Books Pvt. :Limited.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4& section 25.1.
- *Indian Mutual Funds Handbook* : By SundarShankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1to 1.3.
- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus: By Stephen Waner and Steven Constenoble*, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- *Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan*, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.

Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester I and II
with effect from the Academic Year 2016-2017

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

Sr. No.	Particular	Marks
1	Semester End Practical Examination (20 Marks)	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
 - There shall be five 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. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

University of Mumbai



Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester I and II

Under Credit, Grading and Semester System

With Effect from Academic Year 2013-2014

Board of Studies-in-Accountancy, University of Mumbai

Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester I and II

Semester I (Seven Courses)		Semester II (Seven Courses)	
Course No.	Title of the Course	Course No.	Title of the Course
1.1.1	Financial Accounting - Elements of Financial Accounting - Paper I	1.2.1	Financial Accounting - Special Accounting Areas - Paper II
1.1.2	Cost Accounting - Introduction and Element of Cost - Paper I	1.2.2	Auditing - Introduction and Planning - Paper I
1.1.3	Economics - Micro Economics - Paper I	1.2.3	Financial Management - Introduction to Financial Management - Paper I
1.1.4	Commerce - Business Environment - Paper I	1.2.4	Taxation - Indirect Taxes - Paper I
1.1.5	Accounting with Use of Accounting Softwares - Introduction and Applications - Paper I	1.2.5	Business Law - Business Regulatory Framework - Paper I
1.1.6	Business Communication - Paper I	1.2.6	Quantitative Methods for Business - Paper I
1.1.7	Foundation Course - Commercial Environment - Paper I	1.2.7	Business Communication - Applications in Business - Paper II

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance)
Programme
at
Semester I**

Course No.	Title of the Course
1.1.1	Financial Accounting - Elements of Financial Accounting - Paper I
1.1.2	Cost Accounting - Introduction and Element of Cost - Paper I
1.1.3	Economics - Micro Economics - Paper I
1.1.4	Commerce - Business Environment - Paper I
1.1.5	Accounting with Use of Accounting Softwares - Introduction and Applications - Paper I
1.1.6	Business Communication - Paper I
1.1.7	Foundation Course - Commercial Environment - Paper I

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.1 Financial Accounting -
Elements of Financial Accounting - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	12
2	Final Accounts	12
3	Accounting from Incomplete Records	14
4	Fire Insurance Claims	12
Total		50

Sr. No.	Modules / Units
1	Accounting Standards Issued by ICAI and Inventory Valuation
1.1	Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations
1.2	Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet
2	Final Accounts
2.1	Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue
2.2	Adjustments and Closing Entries
2.3	Final Accounts of Manufacturing Concerns (Proprietary Firm)
3	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
4	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- 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 Adin Bakley (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

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**1.1.2 Cost Accounting -
Introduction and Elements of Cost - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	12
2	Material Cost	14
3	Labour Cost	12
4	Overheads	12
Total		50

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
2	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- 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

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with Effect from the Academic Year 2013-2014**

**1.1.3 Economics -
Micro Economics - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	06
2	Demand and Supply Analysis	08
3	Theory of Production	06
4	Cost and Revenue Analysis	06
5	Market Structure	12
6	Pricing Practices, Market Failure and Project Planning	12
Total		50

Sr. No.	Modules / Units
1	Introduction
	(a) Concept of Scarcity (b) Choice and Efficiency (with Reference to PPC) (c) Basic Tools in Economic Analysis - Equations - Functions - Identities - Slope - Time Series - Cross Section Data - Scatter Diagrams - Derivatives and Limits
2	Demand and Supply Analysis
	(a) Demand Function and Determinants of Demand (b) Supply Function and Determinants of Supply (c) Determination of Equilibrium Price in an Open Market (d) Concept and Importance of Elasticity of Demand: Price, Income, Cross and Promotional (e) Consumer's Surplus (f) Demand Forecasting: Meaning, Significance and Methods (g) Case Studies
3	Theory of Production
	(a) Production Function: Short Run and Long Run (b) Law of Variable Proportions (c) Producer's Equilibrium (d) Principle of Returns to Scale (e) Economies of Scale (f) Case Studies
4	Cost and Revenue Analysis
	(a) Cost Concepts: Fixed and Variable Costs (b) Behavior of Cost Curves: Short Run and Long Run (c) Producer's Surplus (d) Revenue Concepts: Total Revenue, Average Revenue and Marginal Revenue under Perfect Competition and Monopoly (e) Break-Even Analysis (f) Case Studies
5	Market Structure
	(a) Features of Perfect Competition and Monopoly (b) Long-run Equilibrium of a Firm and Industry under Perfect Competition and Monopoly (c) Features of Monopolistic Competition (d) Features of Oligopoly: Price Indeterminateness, Cartel Formation and Forms of Price Leadership (e) Case Studies

6	Pricing Practices, Market Failure and Project Planning
6.1	Pricing Practices
	(a) Price Discrimination (b) Dumping (c) Marginal-Cost Pricing (d) Cost-Plus Pricing (e) Case Studies
6.2	Market Failure
	(a) Concept of Market Failure and Inefficiency (Productive and Allocative Inefficiency using PPC) (b) Causes of Market Failure (Public Goods, Market Power, Externalities, Information Asymmetry and Equity) (c) Government Intervention and Market Efficiency (d) Case Studies
6.3	Capital Budgeting
	(a) Meaning and Importance (b) Steps in Investment Appraisal (c) Case Studies

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- The Macro Economics Today by Bradley R. Schiller, Tata McGraw-Hill, New Delhi
- Microeconomics by B. Douglas Bernheim and Michael D. Whinston, Tata McGraw-Hill, New Delhi
- Economics, by R.G. Lipsey and A.K. Chrystal, Oxford University Press, New Delhi
- Economics: Principles and Applications by N.G. Mankiw, Cengage Learning, New Delhi
- Microeconomics by R.S. Pindyck and D.L. Rubinfeld, Pearson Education, New Delhi
- Principles of Economics by J.E. Stiglitz and C.E. Walsh, W.W. Norton, New York
- Microeconomics: Theory and Applications by D.L. Salvatore, Oxford University Press, New Delhi
- Managerial Economics by Suma Damodaran, Oxford University Press, New Delhi
- Intermediate Microeconomics: A Modern Approach by H.R. Varian, W.W. Norton, New York
- Microeconomic Theory by Sen and Anindya, Oxford University Press, New Delhi
- Modern Microeconomics by A .Koutsoyiannis, MacMillan Press, New Delhi
- Business Economics by H.L. Ahuja, Business Economics, S. Chand and Company (P) Ltd., New Delhi

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**1.1.4 Commerce -
Business Environment - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	08
2	Business and Society	16
3	Contemporary Issues	12
4	International Environment	14
Total		50

Sr. No.	Modules / Units
1	Business and its Environment
	1. Business Objectives, Dynamics of Business and its Environment, Types of Business Environment 2. Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	Business and Society
	1. Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate 2. Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option 3. Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
3	Contemporary Issues
	1. Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit 2. Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
4	International Environment
	1. Strategies for going Global: MNCs and TNCs, WTO 2. Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
- Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
- Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai
- Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
- Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, New Delhi

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with Effect from the Academic Year 2013-2014**

**1.1.5 Accounting with Use of Accounting Softwares -
Introduction and Applications - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Computers	03
2	Office Productivity Tools	08
3	Web	02
3	Accounting with Use of Accounting Softwares	37
Total		50

Sr. No.	Modules / Units
1	Introduction to Computers
	(a) History of Computers (b) Parts of Computers (c) Hardware: Specifications and Data Storage Management (d) Softwares: Concept of System Softwares and Applications
2	Office Productivity Tools
	(a) MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up (b) MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up (c) Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up
3	Web
	(a) Use of Various Web Browser (b) Information Searching Tool (c) Downloading (d) Create New email ID (e) Sending Data through email
4	Accounting with Use of Accounting Softwares
	(a) Introduction to Accounting Software (b) Features of Accounting Softwares (c) Installation of Tally ERP.9 Accounting Software: i) Opening Screen of Tally, Creating Company, Loading / Selecting of Company, Setting a Company, Altering / Modifying Existing Company, Configuring Company ii) Menu Related to Accounts, Groups, Managing Groups and Multiple Groups iii) Ledgers: Creating Single Ledger, Advanced Uses of Single Ledger, Displaying Ledger and Altering Multiple Ledger iv) Inventory: Creation of Group and Creation of Stock v) Vouchers in Tally 1. Pre-define Vouchers: Contra Vouchers, Sales Vouchers, Payment Vouchers, Receipt Vouchers, Journal Vouchers, Memo, Optional Vouchers and Post-dated Vouchers 2. Configuring Vouchers, Creating / Customizing Vouchers, Displaying Vouchers and Altering Vouchers vi) Bank Deposit: Filling and Check Preparation and Bank Reconciliation vii) Depreciation: Fixed Installment Method, Reducing Balance Method and Change in Method viii) Reports: Trail Balance, Balance Sheet, Profit and Loss Account, Bank Reconciliation Statement

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Introduction to Computer by Peter Norton, Tata McGraw-Hill, New Delhi
- Computer Fundamentals by P.K. Sinha, P.B.P. Publications, New Delhi
- Fundamentals of Information Technology by S.K. Bansal, A.P.H. Publishing Corporation, New Delhi
- Using Microsoft Office XP by E. Bott and Woody Leonhard, Phuket Island Song Pen Co. Ltd., Phuket
- Microsoft Office 2010 by Gary B. Shelly and Misty E. Vermaat, Cengage Learning, Boston, U.S.A.
- The Complete Reference Internet by Margaret Levine Young, Tata McGraw-Hill, New Delhi
- The Complete Reference Internet by Harley Hahn, Tata McGraw-Hill, New Delhi
- www.tallysolutions.com

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1.1.6 Business Communication - Paper I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Nature and Process of Communication	10
2	Methods of Communication	15
3	Dimensions of Corporate Communication	15
4	Listening and Communication	10
Total		50

Sr. No.	Modules / Units
1	Nature and Process of Communication
	(a) Concept of Communication (b) Definitions of Communication (c) Process of Effective Communication (d) Elements of Communication (e) Importance of Communication in Corporate World
2	Methods of Communication
	(a) Nature and Definitions of Verbal Communication (b) Oral Communication: Definition, Advantages and Disadvantages (c) Written Communication: Definition, Advantages and Disadvantages (d) Guidelines for Making Effective Verbal Communication (e) Non-verbal Communication: Facial Expressions, Gestures, Postures, Eye-Contact and Silence
3	Dimensions of Corporate Communication
	(a) Corporate World and Communication (b) Nature of Hierarchy in Corporate World (c) Downward Communication: Definition, Illustrations, Merits and Demerits (d) Upward Communication: Definition, Illustrations, Merits and Demerits (e) Horizontal Communication: Definition, Illustrations, Merits and Demerits (f) Vertical Communication: Definition, Illustrations, Merits and Demerits (g) Grapevine Communication: Definition, Illustrations, Merits and Demerits
4	Listening and Communication
	(a) Nature and Definitions of Listening (b) Importance of Effective Listening in Communication (c) Active and Passive Listening (d) Barriers to Effective Listening (e) Guidelines of Effective Listening

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Short Notes (Any 3 Out 5)	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Business Communication Today by Bovee and Thill, Tata McGraw-Hill, New Delhi
- Business Communication by Balasubramanyam, Vikas Publishing House, New Delhi
- Effective Business Communication by Kaul, Prentice Hall, New Delhi
- Communicative Competence in Business English by Robinson, Netrakanti and Shintre, Orient Longman, Hyderabad
- Business Communication by J.K. Sinha, Galgotia Publishing House, Delhi
- Effective Communication in Business by Walf and Warner, Southern Western Publications Cine Innali, U.S.A.
- Today's Business Letter Writing by Avett Elizabeth Maynard, Prentice Hall, New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.7 Foundation Course -
Commercial Environment - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Commerce	14
2	Business and Basic Commercial Information	10
3	Business and Basic Accounting Information	10
4	Basic Economic Challenges	10
5	Organization, Management and Administration	06
Total		50

Sr. No.	Modules / Units
1	Introduction to Commerce
1.1	Concepts
	(a) Trade (b) Commerce (c) Business (d) Industry (e) Profession (f) Employment
1.2	Ecology and Business
	(a) Meaning of Environment (b) Ecology and Ecology Balance (c) Relationship between Ecology and Business (d) Protection of Environment and Need for Pollution Control (e) Environment Audit
1.3	Social Responsibilities of Business
	(a) Concept of Social Responsibilities (b) Cases for and Against Social Responsibilities
1.4	Business Ethics
	(a) Concept and Need (b) Principles of Business Ethics
2	Business and Basic Commercial Information
2.1	Managerial Response to Change in Business Environment
	(a) Management Information System (MIS) (b) Forecasting (c) Experts (d) Innovation (e) Acquisition (f) Merger (g) Joint Venture
2.2	Commercial Terms
	(a) Services (b) Outstanding (c) e-Commerce (d) M-Commerce (e) Infrastructure (f) Bank Assurance (g) Liberalization (h) Privatization (i) Globalization (j) Profit

3	Business and Basic Accounting Information
	(a) Meaning and Objectives of Accounting (b) Accounting as a Source of Information (c) Internal and External Users of Accounting Information and their Needs (d) Basic Accounting Terms: Assets, Liability, Expenses, Capital Expenditure, Revenue Expenditure, Income, Debtors, Creditors, Goods, Stock, Voucher, Transaction and Drawings
4	Basic Economic Challenges
	(a) Poverty: Absolute and Relative (b) Rural Development - Key Issues: Credit and Marketing, Co-operatives, Farming, Organic Farming, Alternatives to Farming (c) Employment: Concept, Problems and Policies (d) Infrastructure: Concept, Types and Problems a Critical Assessment
5	Organization, Management and Administration
	(a) Organization: Concept and Features (b) Management: Concept and Features (c) Difference between Organization and Management (d) Administration: Concept and Features

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Indian Economy under Liberalised System: Issues and Problems by Bhuleshkar, V. Ashok and Suresh R. Desai (eds), Himalaya Publishing House, Mumbai
- Business Environment by Cherunilam Francis, Himalaya Publishing House, Mumbai
- Centre for Science and Environment (1997), The State of India's Environment (1984-1985), CSE, New Delhi
- Man's Impact on Environment by T.R. Delwyler, Tata McGraw-Hill, New York
- Ecology and Development of Third World by A. Gupta, Roylledge, London
- Environmental Priorities in India and Sustainable Development by Khoshoo, Indian Environmental Society, New Delhi
- Environment and Entrepreneur by B.C. Tondon, Chugh Publications, Allahabad
- Entrepreneurial Megabucks by Siner A. David, John Willey and Sons, New York
- Practical Guide to Industrial Entrepreneur by S.B. Srivastava, Sultan Chand and Sons, New Delhi
- Entrepreneurship: New Venture Creation by Dacad H. Halt, Prentice Hall of India Ltd., New Delhi
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Essentials of Management: An International Perspective by Harold Koontz and Heinz Weihrich, Tata McGraw-Hill, New Delhi
- Business Management and Organization by Thelma J. Talloo, Tata McGraw-Hill, New Delhi

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance)
Programme
at
Semester II**

Course No.	Title of the Course
1.2.1	Financial Accounting - Special Accounting Areas - Paper II
1.2.2	Auditing - Introduction and Planning - Paper I
1.2.3	Financial Management - Introduction to Financial Management - Paper I
1.2.4	Taxation - Indirect Taxes - Paper I
1.2.5	Business Law - Business Regulatory Framework - Paper I
1.2.6	Quantitative Methods for Business - Paper I
1.2.7	Business Communication - Applications in Business - Paper II

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.1 Financial Accounting -
Special Accounting Areas - Paper II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Departmental Accountants	14
2	Branch Accounts	12
3	Accounting for Hire Purchase	12
4	Consignment Accounts	12
Total		50

Sr. No.	Modules / Units
1	Departmental Accountants
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
2	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
3	Accounting for Hire Purchase
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)
4	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses)

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- 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 Adin Bakley (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
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 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

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.2 Auditing -
Introduction and Planning - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	14
2	Audit Planning, Procedures and Documentation	12
3	Auditing Techniques	12
4	Internal Audit	12
Total		50

Sr. No.	Modules / Units
1	Introduction to Auditing
1.1	Basics
	Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit
1.2	Errors and Frauds
	Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud
1.3	Principles of Audit
	Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting
1.4	Types of Audit
	Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit
1.5	Miscellaneous
	Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair
1.6	Accounting Concepts Relevant to Auditing
	Materiality, Going Concern
2	Audit Planning, Procedures and Documentation
2.1	Audit Planning
	Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan
2.2	Audit Programme
	Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach
2.3	Audit working Papers
	Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books
2.4	Audit Notebook
	Meaning, Structure, Contents, General Information, Current Information and Importance
3	Auditing Techniques
3.1	Test Check
	Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.

3.2	Audit Sampling
	Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample
3.3	Internal Control
	Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries
3.4	Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4	Internal Audit
4.1	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit
4.2	Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Question OR	15 Marks
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Short Questions / Short Notes)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.3 Financial Management -
Introduction to Financial Management - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	08
2	Concepts in Valuation	08
3	Investment Decisions	14
4	Types of Financing	08
5	Cost of Capital	12
Total		50

Sr. No.	Modules / Units
1	Introduction to Financial Management
	(a) Introduction (b) Meaning (c) Importance (d) Scope and Objectives (e) Profit vs Value Maximization
2	Concepts in Valuation
	(a) The Time Value of Money (b) Present Value (c) Internal Rate of Return (d) Bonds Returns (e) The Returns from Stocks (f) Annuity (g) Techniques of Discounting (h) Techniques of Compounding
3	Investment Decisions
	(a) Introduction (b) Purpose of Capital Budgeting (c) Capital Budgeting Process (d) Types of Capital Investment Decisions (e) Project Cash Flows and Net Profit Approval (f) Basic Principle of Measuring Project Cash Flows: Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle, Probability Technique for Measurement of Cash Flow (g) Capital Budgeting Techniques (Only Time Adjusted / Discounted Cash Flows) Net Present Value, PI, IRR, Discounted Pay Back (h) Capital Rationing <i>(Note: Problems on Computation of Cash Inflow, Ranking of Projects on Various Techniques, Selection and Analysis with/without Capital Rationing. (Excluding Comparison of IRR with Required Rate of Return i.e. Cut off Rate, IRR and Mutually Exclusive Projects with Unequal Lives, Multiple IRR)</i>
4	Types of Financing
	(a) Introduction (b) Needs of Finance and Sources: Long Term, Medium Term, Short Term (c) Long Term Sources of Finance (d) Short Term Sources of Finance
5	Cost of Capital
	Cost of Capital (a) Introduction (b) Definition and Importance of Cost of Capital (c) Measurement of Cost of Capital (d) WACC

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question	15 Marks
Q-1	OR Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-2	OR Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-3	OR Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks)	15 Marks
Q-4	OR Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- 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

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.4 Taxation -
Indirect Taxes - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction	30
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	10
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	05
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	05
Total		50

Sr. No.	Modules / Units
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction
1.1	Definitions
	Section: 2 (4) Businesses 2 (8) Dealers 2 (12) Goods 2 (13) Importer 2 (15) Manufacturer 2 (20) Purchase Price 2 (22) Resale 2 (24) Sales 2 (25) Sales Price 2 (27) Service 2 (33) Turnover of Sales and Rule 3
1.2	Incidence of Levy of Tax
	Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax
1.3	Payment of Tax and Recovery
	Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1
1.4	Set Off, Refund, etc.
	Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest

Notes:

1. The Syllabus is Restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1st April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann, New Delhi
- Commentary on M.V.A.T. ACT, 2002 by M.S. Mathuria and Dilip Phadke by Maharashtra Sales Tax Vat News, Mumbai
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- Maharashtra Value Added Tax by Shah Shantilal, Snow White Publications Pvt. Ltd., Mumbai

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.5 Business Law -
Business Regulatory Framework - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Law of Contract 1872	25
2	Sale of Goods Act 1930	10
3	Negotiable Instrument Act 1881	08
4	Consumer Protection Act 1986	07
Total		50

Sr. No.	Modules / Units
1	Law of Contract 1872
	(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency
2	Sale of Goods Act 1930
	(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement
3	Negotiable Instrument Act 1881
	(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments
4	Consumer Protection Act 1986
	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- The Negotiable Instrument Act by J.S. Khargamwala, N.M. Tripathi Pvt. L.td., Mumbai
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
- Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi
- Business Law by P.R. Chandha, Galotia, Dew Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

1.2.5 Quantitative Methods for Business - Paper I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Functions	08
2	Mathematics of Finance	08
3	Introduction to Statistics	04
4	Presentation of Data	06
5	Analysis of Quantitative Data	16
6	Index Numbers	08
Total		50

Sr. No.	Modules / Units
1	Functions
	(a) Constant Function, Linear and Quadratic Functions (b) Business and Economic Functions Such as Demand, Supply, Revenue, Cost, Average Cost and Profit Functions (c) Equilibrium Point (d) Break Even Analysis
2	Mathematics of Finance
	(a) Simple and Compound Interest (b) Annuities, its Present and Future Values (c) Sinking Fund (d) Depreciation of Assets
3	Introduction to Statistics
	(a) Meaning, Scope and Limitations of Statistics (b) Concepts Such as – Population, Sample, Variate, Attribute, Parameter, Statistic (c) Types of Data: Discrete and Continuous Data, Primary and Secondary Data
4	Presentation of Data
	(a) Frequency Distribution and Cumulative Frequency Distribution Tables (b) Graphical Presentation of Frequency Distribution by Histogram, Frequency Polygon, Frequency Curve (c) Diagrammatic Representation using Multiple and Percentage Bar Diagrams
5	Analysis of Quantitative Data
5.1	Measures of Central Tendency
	(a) Requirements of Good Average (b) Arithmetic Mean, Mode, Median, Deciles and Quartiles (c) Comparison of Mean, Mode and Median as Measures of Central Tendency
5.2	Measures of Dispersion
	(a) Range, Quartile Deviation and Mean Absolute Deviation (b) Standard Deviation (c) Coefficient of Variation
6	Index Numbers
	(a) Concepts of Index Numbers (b) Simple and Composite Price Index Numbers (c) Laspeyre's, Paasche's, Fisher's, Marshall-Edgeworth's and Dorbish-Bowley's Index Numbers (d) Cost of Living Index Number (e) Concept of Real Income (f) Uses of Index Numbers

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- Applied Mathematics for Business Economics and the Social Sciences by Frank S. Budnick, Tata McGraw Hill, New Delhi
- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- Introduction to Statistical Methods by C.B. Gupta and Vijay Gupta, Vikas Publication House, Delhi
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- Statistical Methods by S.P. Gupta, Sultan Chand and Sons Ltd., New Delhi
- Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
- Fundamentals of Statistics by D.N. Elhance and Veena Elhance, Kitab Mahal, Allahabad

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

1.2.7 Business Communication - Paper II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Barriers to Effective Communication in Corporate World	10
2	Theory and Practice of Business Correspondence	15
3	Interviews	15
4	Presentations	10
Total		50

Sr. No.	Modules / Units
1	Barriers to Effective Communication in Corporate World
	(a) Nature and Definitions of Barrier (b) Physical Barriers (c) Psychological Barriers (d) Semantic Barriers (e) Measures for Removal of Barriers
2	Theory and Practice of Business Correspondence
	(a) Parts of Business Letter (b) Layouts of Business Letter (c) Principles of Effective Letter Writing (d) email Writing Etiquettes (e) Types of Letter: Letter of Application with Resume, Letter of Inquiry, Letter of Order, Letter of Collection, Letter of Complaint and Letter of Sales
3	Interviews
	(a) Nature and Definitions of Interview (b) Types of Interviews (c) Application of WASP Technique (d) Preparations made by the Interviewer (e) Preparations made by the Interviewee (f) Commonly Asked Questions in the Interview
4	Presentations
	(a) Principles of Effective Presentation (b) Do's and Don'ts of Effective Presentation (c) Effective Use of OHP (d) Effective Use of Power Point Presentation (e) Guidelines for Effective Presentation

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Short Notes (Any 3 Out 5)	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Business Communication Today by Bovee and Thill, Tata McGraw-Hill, New Delhi
- Business Communication by Balasubramanyam, Vikas Publishing House, New Delhi
- Effective Business Communication by Kaul, Prentice Hall, New Delhi
- Communicative Competence in Business English by Robinson, Netrakanti and Shintre, Orient Longman, Hyderabad
- Business Communication by J.K. Sinha, Galgotia Publishing House, Delhi
- Effective Communication in Business by Walf and Warner, Southern Western Publications Cine Innali, U.S.A.
- Today's Business Letter Writing by Avett Elizabeth Maynard, Prentice Hall, New Delhi

Academic Council 7/4/2014

Item No. 4.12

University of Mumbai



**Revised Syllabus and
Question Paper Pattern of Courses
of
B.Com. (Accounting and Finance)
Programme
at
Second Year
Semester III and IV**

Under Credit, Grading and Semester System

With Effect from Academic Year 2014-2015

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme
at
Semester III and IV**

Semester III		Semester IV	
Course No.	Title of the Course	Course No.	Title of the Course
2.3.1	Financial Accounting Paper – III (Special Accounting Areas)	2.4.1	Financial Accounting Paper –IV (Special Accounting Areas)
2.3.2	Cost Accounting Paper – II (Methods of costing)	2.4.2	Management Accounting Paper – I (Introduction to Management Accounting)
2.3.3	Auditing Paper – II (Techniques of Auditing and Audit Procedures)	2.4.3	Taxation Paper – II (Indirect Taxes)
2.3.4	Economics Paper – II (Macro Economics)	2.4.4	Commerce Paper – II (Financial Market Operations)
2.3.5	Business Law Paper – II (Business Regulatory Framework)	2.4.5	Business Law Paper – III (Company Law)
2.3.6	Management Paper – II (Introduction to Management)	2.4.6	Information Technology Paper – II (Applications in Business)
2.3.7	Quantitative Methods for Business Paper – II	2.4.7	Foundation Course - II (Value Education and Soft Skill)

With effect from Academic Year 2014-2015

Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester III

Course No.	Title of the Course
2.3.1	Financial Accounting Paper – III (Special Accounting Areas)
2.3.2	Cost Accounting Paper – II (Methods of costing)
2.3.3	Auditing Paper – II (Techniques of Auditing and Audit Procedures)
2.3.4	Economics Paper – II (Macro Economics)
2.3.5	Business Law Paper – II (Business Regulatory Framework)
2.3.6	Management Paper – II (Introduction to Management)
2.3.7	Quantitative Methods for Business Paper – II

With effect from Academic Year 2014-2015

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester III
with Effect from the Academic Year 2014-2015**

**2.3.1. Financial Accounting - Paper III
Special Accounting Areas**

Modules at a Glance

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

Sr. No.	Modules / Units
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year
	Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year
2	Piecemeal Distribution of Cash
	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method
3	Amalgamation of Firms
	Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firms
4	Conversion / Sale of a Partnership Firm into a Ltd. Company
	Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company
5	Accounting with the Use of Accounting Software
	Cost Centre, Cost Categories Inventory- Creation of groups, Creation of stocks, Stock Categories Inventory vouchers-Stock Journal, Manufacturing Journal, Godown Management, Batch wise Management.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – Practical	15 Marks
Q-2	Compulsory – Objective Type True or false, Match the following and/or multiple choice	15 Marks
Q-3	Practical OR	15 Marks
Q-3	Practical	15 Marks
Q-4	Practical OR	15 Marks
Q-4	Theory/ Practical	15 Marks

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

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester III
with Effect from the Academic Year 2014-2015**

**2.3.2 Cost Accounting - Paper II
Methods of Costing**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Classification of Costs And Cost Sheets	20
2	Reconciliation of Cost and Financial Accounts	10
3	Contract Costing	15
4	Process Costing	15
Total		60

Sr. No	Modules/ Units
1	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Simple practical problems on preparation of cost sheet
2	Reconciliation of cost and financial accounts
	Practical problems based on reconciliation of cost and Financial accounts.
3	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
4	Process Costing
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by products

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – Practical	15 Marks
Q-2	Compulsory – Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Practical OR	15 Marks
Q-3	Practical	15 Marks
Q-4	Practical OR	15 Marks
Q-4	Theory/ Practical	15 Marks

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester III
with Effect from the Academic Year 2014-2015**

**2.3.3 Auditing - Paper II
Techniques of Auditing & Audit Procedures**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Vouching	15
2	Verification	15
3	Audit and Assurance Standards	15
4	Audit of Limited Companies	15
Total		60

Sr. No.	Modules/ Units
1	vouching
1.1	Audit of Income Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received
1.2	Audit of Expenditure Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
2	Auditing Techniques :- verification
2.1	Audit of assets Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights
2.2	Audit of Liabilities Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
3	Audit and Assurance Standards
3.1	Significance of the Audit and Assurance Standards issued by Institute of Chartered Accountants of India. Responsibility of auditor for AAS
3.2	Understanding of following standards SA 200 Basic principles of Governing an Audit SA 200A Objective and scope of the audit of financial statements SA 230 Audit documentation SA 320 Audit materiality SA 570 Going Concern
4	Audit of Limited Companies
4.1	Qualifications, Disqualifications, Appointments (First & Subsequent auditor), Reappointment, Removal of auditors.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory	15 Marks
	OR	
Q-3	Theory	15 Marks
Q-4	Theory	15 Marks
	OR	
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester III
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**2.3.4 Economics - Paper II
Macro Economics**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Macroeconomics: Nation Income, Theory of Income and Employment	08
2	Monetary Economics	10
3	Integration of Product and Money Market Equilibrium	06
4	Public Finance	10
5	International Trade, Balance of Payment and WTO	10
6	Foreign Exchange Market	06
Total		60

Sr. No.	Modules/ Units
1	Macroeconomics: Nation Income, Theory of Income and Employment
	National Income: Concept and Measurement - Real Vs Nominal GNP – PPP Income - Circular Flow of Income: Closed (two and three sector models) and Open Economy Models – Trade Cycles: Features and Phases – Concept of Aggregate Demand – Keynes’ Theory of Income Determination – Theory of Multiplier – Acceleration Principle
2	Monetary Economics
	Supply of Money: Concept, Constituents and Determinants of Money Supply – Velocity of Circulation of Money: Meaning and Factors Determining – Demand for Money: Keynes’ Theory of Demand for Money – Liquidity Preference Theory of Rate of Interest – Inflation: – Demand Pull and Cost Push Inflation – Causes, Effects and Measures to Control Inflation.
3	Integration of Product and Money Market Equilibrium
	Monetary Policy: Objectives and Instruments – Fiscal Policy: Objectives and Instruments – IS-LM Model: Framework, Impact of Fiscal and Monetary Policy Changes.
4	Public Finance
	Concept of Public Finance: Meaning, Scope and Functions - Distinction between Public and Private Finance - Principles of Maximum Social Advantage: Dalton & Musgrave versions - Modern Trends in Public Finance: Sound Finance v/s Functional Finance, Redistribute Taxation, Anti-Inflationary Taxation - Public Revenue: Sources of Revenue (Tax & Non – Tax Revenue) – Merits and Demerits of Direct & Indirect Tax- Public Expenditure: Classification and Causes of increase in Public Expenditure - Public Debt :Types, Burden and Management - Concepts of deficit.
5	International Trade, Balance of Payment and WTO
	Theories of International Trade: Comparative Cost Theory, Heckscher - Ohlin Theory - Terms of Trade: Meaning & Types – Gains from Trade (with offer curves) - Concept & Structure of BOP, Causes of disequilibrium, Measures to correct disequilibrium in BOP -WTO Agreements with reference to TRIPS, TRIMS and GATS

6	Foreign Exchange Market
	Concept of Foreign Exchange Rate: Spot and Forward, Foreign exchange market: Functions & Dealers - Arbitrage and Speculation - Equilibrium Exchange Rate Determination – Purchasing Power Parity theory – Types of Floating Rate System.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory	15 Marks
	OR	
Q-3	Theory	15 Marks
Q-4	Theory	15 Marks
	OR	
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester III
with Effect from the Academic Year 2014-2015**

**2.3.5 Business Law - Paper II
Business Regulatory Framework**

Modules at a Glance

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

Sr. No.	Modules/ Units
1	The Indian Partnership Act - 1932
	a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
2	Limited Liability Partnership Act - 2008
	a) Concept , Formation, Membership and Functioning of Partnership b) Dissolution of Partnership
3	Factories Act - 1948
	a) Definitions • Section 2 (k) – Manufacturing Process, • Section 2 (l) –Workers • Section 2 (m)– Factory b) Provisions pertaining to i. Health- Section 11 to Section 20 ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory	15 Marks
	OR	
Q-3	Theory	15 Marks
Q-4	Theory	15 Marks
	OR	
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester III
with Effect from the Academic Year 2014-2015**

**2.3.6 Management - Paper II
Introduction to Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Management Concepts	10
2	Planning	10
3	Organising	10
4	Staffing	10
5	Directing and Controlling	10
Total		50

Sr. No.	Modules / Units
1	Introduction to Basic Management Concepts
1.1	Introduction to Management, Definition of Management
1.2	Nature of Management
1.3	Objectives of Management
1.4	Administration vs Management
1.5	Levels of Management
1.6	Principles of Management
2	Planning
2.1	Definition and Importance of Planning
2.2	Process of Planning
2.3	Limitations of Planning
2.4	Features of Sound Planning
2.5	Features and process of decision making
3	Organising
3.1	Definition, nature and significance
3.2	Process of organisation
3.3	Principles of organisation
3.4	Formal and Informal organisation - features, advantages and disadvantages
3.5	Centralisation and decentralisation – factors, merits and demerits
3.6	Departmentation and Delegation
4	Staffing
4.1	Meaning, Importance of Staffing
4.2	Recruitment and its sources
4.3	Selection procedure
4.4	Distinction between Recruitment and Selection
4.5	Employment tests and types of Interview
5	Directing and Controlling
5.1	Meaning and Importance of directing
5.2	Principles of Directing
5.3	Leadership traits and Styles
5.4	Motivation – Importance and Factors
5.5	Co-ordination – Meaning, features and Importance
5.6	Meaning and steps in controlling
5.7	Essentials of a good control system

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory OR	15 Marks
Q-3	Theory	15 Marks
Q-4	Theory OR	15 Marks
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

**Revised Syllabus and Question Paper Pattern of Courses of
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with Effect from the Academic Year 2014-2015**

2.3.7 Quantitative Methods for Business -Paper II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Decision Theory	15
2	Linear Programming Models	15
3	Transportation Models	15
4	Assignment Models	15
Total		60

Sr. No.	Modules/unit
1	Decision Theory
1.1	Introduction to Probability - Definition of Sample space & Event, probability of an event and simple examples . (No question to be asked in exam.)
1.2	Elements of Decision Problem: Concepts such as decision making, Decision maker, Courses of action, States of nature, Pay-off values , Pay-off Table, Opportunity Loss Table.
1.3	Decision Making process and decision making categories
1.4	Decision Making Environments - a) Decision Making under Certainty b) Decision Making under Uncertainty -Criteria such as Maximin, Minimax, Maximax, Laplace, Hurwicz Alpha, Regret. c) Decision Making under Risk – Criteria such as EMV, EOL and EVPI
1.5	Decision Tree techniques - Concept of Decision Tree and Examples
2	Linear Programming Models
2.1	Mathematical formulation and graphical solution of Linear Programming Problems.
2.2	Standard Linear Programming form – slack and surplus variables
2.3	Determination of Basic Feasible solution: Simplex Method - The Big “M” Method Two phase Method.
2.4	Special cases in Simplex method –Alternative optima, unbounded solutions, Infeasible solutions, Degeneracy.
3	Transportation Models
3.1	Introduction, Characteristics and Assumptions
3.2	Solution of Transportation Problem using – a) North – West Corner Method b) MODI Method c) Least- Cost Method d) Vogel’s Approximation Method
3.3	Unbalanced Transportation Problem , Degeneracy in Transportation Problem
4	Assignment Models
4.1	Introduction, Characteristics and Assumptions
4.2	Formulation of an Assignment Problem
4.3	Hungarian Method
4.4	Variation of the Assignment Problem

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – Practical	15 Marks
Q-2	Compulsory – Objective Type True or false, Match the following and/or multiple choice	15 Marks
Q-3	Practical OR	15 Marks
Q-3	Practical	15 Marks
Q-4	Practical OR	15 Marks
Q-4	Theory/ Practical	15 Marks

Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester IV

Course No.	Title of the Course
2.4.1	Financial Accounting Paper –IV (Special Accounting Areas)
2.4.2	Management Accounting Paper – I (Introduction to Management Accounting)
2.4.3	Taxation Paper – II (Indirect Taxes)
2.4.4	Commerce Paper – II (Financial Market Operations)
2.4.5	Business Law Paper – III (Company Law)
2.4.6	Information Technology Paper – II (Applications in Business)
2.4.7	Foundation Course - II (Value Education and Soft Skill)

With effect from Academic Year 2014-2015

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester IV
with Effect from the Academic Year 2014-2015**

**2.4.1 Financial Accounting - Paper IV
Special Accounting Areas**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies.	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	10
4	Ascertainment and Treatment of Profit Prior to Incorporation	10
4	Accounting with the Use of Accounting Software	10
Total		60

Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	i. Relevant provisions of Companies Act related Final Account (excluding cash flow statement) ii. Preparation of profit and loss a/c and balance sheet as per revised schedule VI of - Companies act 1956 iii. AS 1 in relation to final accounts of companies (disclosure of accounting policies)
2	Redemption of Preference Shares
	i. Company Law / Legal Provisions for redemption of preference shares in Companies Act ii. Sources of redemption including divisible profits and proceeds of fresh issue of shares iii. Premium on redemption from security premium and profits of company iv. Capital Redemption Reserve Account - creation and use
3	Redemption of Debentures
	i. Redemption of debentures by payment from sources including out of capital and / or out of profits. ii. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. iii. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount.
4	Ascertainment and Treatment of Profit Prior to Incorporation
	i. Principles for ascertainment ii. Preparation of separate, combined and columnar profit and loss a/c including different basis of allocation of expenses/ incomes
4	Accounting with the Use of Accounting Software
	Advance accounting and Inventory Vouchers: Purchase and Sales Order, Reorder, Delivery Notes, Budgeting and Controls, Invoice-Product Invoice and Service Invoice Shortcut Keys: Special key Combination, Special Functional key Combination Management Information System (MIS)

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – Practical	15 Marks
Q-2	Compulsory – Objective Type True or false, Match the following and/or multiple choice	15 Marks
Q-3	Practical OR	15 Marks
Q-3	Practical	15 Marks
Q-4	Practical OR	15 Marks
Q-4	Theory/ Practical	15 Marks

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester IV
with Effect from the Academic Year 2014-2015**

**2.4.2 Management Accounting - Paper I
Introduction to Management Accounting**

Modules at a Glance

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

Sr. No	Modules /Units
1	Introduction to Management Accounting
	Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting
2	Analysis and Interpretation of Accounts: a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Simple Problems based on the above (a) to (d)
2	Ratio Analysis and Interpretation based on vertical Financial statements as above -
	a) Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio
	a) Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio
	b) Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Pay out Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover
3	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)
4	Working Capital-Concept Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – Practical	15 Marks
Q-2	Compulsory – Objective Type True or false, Match the following and/or multiple choice	15 Marks
Q-3	Practical OR	15 Marks
Q-3	Practical	15 Marks
Q-4	Practical OR	15 Marks
Q-4	Theory/ Practical	15 Marks

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B.Com. (Accounting and Finance) Programme at Semester IV
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**2.4.3 Taxation - Paper II
Indirect Taxes**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Central Excise law Basic Concepts – (Central Excise Act) Classification (Central Excise Tariff Act) Types of duties (Central Excise Act) Valuation Cenvat Credit (Cenvat Credit Rules) Procedures	30
2	Service Tax Basic Services Specifically Excluded Point of Taxation	30
Total		60

Sr. No.	Modules / Units
1	Central Excise law
1.1	Basic Concepts – (Central Excise Act) • Goods/ Excisable Goods – Section 2(d) • Manufacture – Section 2(f) • Manufacturer – Section 2(f) • Factory – Section 2(e) • Taxable Event
1.2	Classification (Central Excise Tariff Act) C.E.T.A-Schedule I, Rules of interpretation, Trade Parlane theory, H S N Theory, Tariff Code-Dash System
1.3	Types of duties (Central Excise Act) Specific Duty, Ad-Velorem, Cesses-NCCD, EC, SAH EC, Compounded Levy
1.4	Valuation Assessable Value (Central Excise Act) S: 4(1), Tariff Value, Transaction Value, Valuation Rules, MRP Based Value
1.5	Cenvat Credit (Cenvat Credit Rules) Terms Input, Capital goods, Eligible Duties, Eligible Documents, Utilization of credit
1.6	Procedures Registration in-EC Code Form A 1(Sec: 6), Record & Registers-D.S.A., P.L.A., RG 23 A (I & II) & RG 23 C (I & II), Cenvat Credit Invoice - Rule 11, Return – ER 1, Tax Payment Challan TR-6 / GAR 7
2	Service Tax
2.1	Basic Terms Terms-Service, Activity, Consideration, Person, Declared Services Applicability of Service Tax Registration under Service Tax law (Sec 69) Registration Procedure Mega Exemptions from Service Tax under notification 25/2012, Threshold Exemption Service Tax Returns and Penalty for late filing Payment of service tax and rate of service tax Negative List (Sec 66 D Specifies services which are not taxable)
2.2	Services Specifically Excluded Transfer of title in goods or immovable property Transfer delivery or supply of any goods which is deemed sale

	Transactions on money or actionable claims Provision of service by employee to employer Services provided by MP, MLA, etc. Duties preferred by persons who hold posts in pursuance of provision of constitution e.g. Central Vigilance Committee Duties performed as a chairperson or member or director in body established by central, state Govt. or local authority
2.3	Point of Taxation Determination of point of taxation Point of taxation for services including continuous supply of services from 1.4.2012 Special provision for individual

Note: The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory- Central Excise and service tax	15 Marks
Q-2	Compulsory- Objective type True of false, multiple choice, answer in one sentence, match the following Central Excise and service tax	15 Marks
Q-3	Central Excise OR	15 Marks
Q-3	Central Excise	15 Marks
Q-4	Service Tax OR	15 Marks
Q-4	Service Tax	15 Marks

Note: Questions may be sub-divided into smaller questions if necessary

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester IV
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**2.4.4 Commerce - Paper II
Financial Market operations**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Debt Market	12
2	Equity Market	12
3	Commodities Market	12
4	Derivatives Market	12
5	Global Financial Markets	12
Total		60

Sr. No	Modules /Units
1	Debt Market
	Introduction, various debt instruments, valuation of bonds
2	Equity Market
	Primary Market for equities, secondary markets for equities, development of equity markets in India
3	Commodities Market
	Introduction, Growth of commodity markets in India Commodity exchanges
4	Derivatives Market
	Meaning of financial derivatives; futures and options, Principles of hedging with options and futures Management of risk in commodities markets
5	Global Financial Markets
	Impact of globalisation on capital markets, global bonds markets , global equity markets

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory	15 Marks
	OR	
Q-3	Theory	15 Marks
Q-4	Theory	15 Marks
	OR	
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

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**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester IV
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**2.4.5 Business Law - Paper III
Company Law- The Companies Act 2013**

Modules at a Glance

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

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

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory	15 Marks
	OR	
Q-3	Theory	15 Marks
Q-4	Theory	15 Marks
	OR	
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

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**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester IV
with Effect from the Academic Year 2014-2015**

**2.4.6 Information Technology - Paper II
Applications in Business**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Internet and other emerging technologies	15
2	Developmental Tools	15
3	Cyber laws and Information Technology Act 2000	15
4	Introduction to online applications under various Acts	15
Total		60

Sr. No	Modules /Units
1	Introduction to Internet and other emerging technologies
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies
2	Developmental Tools
	Introduction to LAAT and usage in Accounting/Audit, Audit methodologies in a computerized environment – Computer Assisted Audit Technologies – Audit Software – Test Data – Miscellaneous Techniques – Other Audit software – Steps involved in using CAATS
3	Cyber laws and Information Technology Act 2000
	Brief history – Objectives of Act - Information Technology Act 2000
4	Introduction to online application under various Act
	a) PAN Application b) TAN Application c) MVAT Registration d) Service Tax Registration

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True of false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory	15 Marks
	OR	
Q-3	Theory	15 Marks
Q-4	Theory	15 Marks
	OR	
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester IV
with Effect from the Academic Year 2014-2015**

**2.4.7 Foundation Course – II
Value Education and Soft Skill**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Values and the Individual	12
2	Values and Society	12
3	Professional Values	12
4	Role of Social Institutions in Value Formation	12
5	Soft Skill for effective Interpersonal Communication	12
Total		60

Sr. No	Modules /Units
1	Values and the Individual
	Values meaning - The Significance of values – Classification of Values – Need of Value Education – Values and the individual: Self Discipline, Self Confidence, Self-Initiative, Empathy, Compassion, Forgiveness, Honesty and Courage
2	Values and Society
	Definition of Society – Democracy – Secularism – Socialism- Gender Justice- Human Rights - Socio – Political Awareness- Social Integration- Social Justice
3	Professional Values
	Definition- Accountability- Willingness to learn – Team Spirit – Competence – Development – Honesty – Transparency – Respecting Others – Democratic Functioning – Integrity and Commitment
4	Role of Social Institutions in Value Formation
	Role of Family – Peer Group – Society – Educational Institutions – Role Models and Mass Media in value formation
5	Soft Skill for effective Interpersonal Communication
	a) Effective listening – Importance and Features b) Verbal and Non- Verbal Communication, Public Speaking and Presentation Skills c) Leadership Skills – Self Improvement d) Preparing for group discussion and interview

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Compulsory – No Option	15 Marks
Q-2	Compulsory – No Option - Objective Type True or false, multiple choice, answer in one sentence, match the following	15 Marks
Q-3	Theory OR	15 Marks
Q-3	Theory	15 Marks
Q-4	Theory OR	15 Marks
Q-4	Theory	15 Marks

Note: Question may be sub-divided into smaller questions if necessary

Reference Books

• **Financial Accounting**

- Introduction to Accountancy by T. S. Grewal
- Advance Accounts by Shukla & Grewal
- Advance Accountancy by R. L. Gupta and M Radhaswamy
- Modern Accountancy by Mukherjee and Hanif
- Financial Accounting by Lesile Chandwichk
- Financial Accounting for Management by Dr. Dinesh Harsalekar
- Financial Accounting by P. C. Tulsian
- Accounting Principles by Anthony, R.N. and Reece J.S.
- Financial Accounting by Gupta and Radhaswamy M
- Financial Accounting by Monga, J.R. Ahuja, Girish and Shehgal Ashok.

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• **Management accounting**

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

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• **Taxation**

- Indirect Taxes by V.S.Datey published by Taxmann
- Service Tax Reckoner V.S.Datey published by Taxmann
- Central Excise law Manual R.K.Jain published by Taxmann
- Service Tax S.S. Gupta published by Taxmann

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Board of Studies-in-Accountancy, University of Mumbai

- **Auditing**

- Contemporary Auditing by Kamal Gupta published by Tata McGraw Hills
- A Handbook of Practical Auditing by B N Tandon published by S Chand & Co.
New Delhi
- Fundamentals of auditing by Kamal Gupta and Ashok Arora published by Tata McGraw Hills
- Textbook of Auditing by Batra and Bagradia published by Tata McGraw Hills
- Practical Auditing by S V Ghatalia published by Spicer & Pegler

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- **Cost Accounting**

- Lecture on costing by Swaminathan published by S.Chand & Co.
- Practical costing by Khanna Pandey and Ahuja published by S.Chand & Co.
- Cost Accounting by C S Rayudu published by Tata McGraw Hills
- Cost Accounting by Jawaharlal published by Tata McGraw Hills
- Theory and problems of Cost and Management accounting by M Y Khan and P K Jain published by Tata McGraw Hills
- Cost Accounting by Ravi M Kishore published by Taxmann ltd.
- Cost Accounting by N K Prasad
- Cost Accounting- Theory and Practice by B K Bhar
- Cost Accounting- Theory and Practice by M N Arora published by
- Practical Costing by P C Tulsian published by Vikas Publishing house
- Cost Accounting- Text and problems by M C Shukla, T S Grewal and M P Gupta published by S.Chand
- Cost Accounting- Problems and solutions by V K Saxena C D Vashist published by S.Chand
- Cost Accounting by S P Jain and K L Narang published by Kalyani
- Cost Accounting- Principles and practice by M N Arora published by Vikas
- Principles of Management Accounting by Anthony Robert published by Richard Irwin Inc
- Cost Accounting- A Managerial emphasis by Horngreen, Charles, Foster and Datar published by Prentice Hall of India

- Management Accounting by M Y Khan and P K Jain published by Tata McGraw Hills
- Advanced Management Accounting by R S Kapllan and AA Atkinson Prentice India International
- Advanced problems and solutions in Cost Accounting by S N Maheshwari published by Sultan Chand

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• **Management**

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

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• **Economics**

- Andrew B Abel and Ben S Bernanke - “Macroeconomics”- Pearson Education New Delhi
- David N Hyman - “Macroeconomics” McGraw Hill, New York, Latest Edition
- D N Dwivedi - “Macroeconomics Theory and Policy”- Sultan Chand and Company, New Delhi, Latest Edition
- Datt R. & K.P.M. Sundaram – “Indian Economy”- Sultan Chand and Company, New Delhi, Latest Edition

- Dornbusch R. & S. Fischer – “Macroeconomics” McGraw Hill, New York, Latest Edition
- Economic & Political Weekly: Various Issues.
- Economic Survey of India -2007-08
- G L Jain- “Macroeconomic System-Problems and Functions”- Mangal Deep, Publications, Jaipur
- H L Ahuja – “Macroeconomics Theory and Policy – Advanced Analysis” - Sultan Chand and Company, New Delhi Latest Edition
- K.P.M. Sundaram – “Money Banking and International Trade”- Sultan Chand and Company, New Delhi Latest Edition
- Mankiw –“Principles of Macroeconomics”-Thomson-South-Western, New Delhi
- Mishra and Puri – “Indian Economics”- Himalayan Publishing House, Latest Edition
- K.Vasudevan – Central Banking – RBI Publications
- Bhatt - Central Banking in India - Himalaya Publications

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• **Commerce**

- Fundamental of Financial Management – Prasanna Chandra – Tata McGraw Hill
- Fundamental of Financial Management – V Sharan Pearson Education
- Principles of Corporate Finance – R A Brealy & S C Myres - Tata McGraw Hill

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• **Quantitative Techniques**

- Modern Business Statistics revised by B Pearles & C Sullivan – Prentice Hall
- Statistics for Management – Levin R and Rubin D S – Prentice Hall
- Statistical Methods – S P Gupta – S.Chand
- Fundamentals of Statistics – Elhance D N
- Statistics Theory Method and Applications – D C Sancheti & V K Kappor

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• **Information Technology**

- Fundamentals of Computers – Rajaram V – Prentice Hall
- Computer today (3rd edition) – Sanders, Donald H – McGraw Hill

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

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- **Business Law**

- An introductory guide to Central Labour Legislation – W A Dawson
- Industrial Law – P L Malik
- Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK
- Labour participation in Management – Mhetras V – Manaklals
- Indian Contract Act , Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
- The Negotiable Instruments Act – Khergamwala J S – N M Tripathy
- The Principles of Mercantile Law – Singh Avtar – Eastern Books Co.
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann

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UNIVERSITY OF MUMBAI

No. UG/48 of 2015

CIRCULAR:-

A reference is invited to the Syllabi relating to the T.Y. B.Com. (Accounting & Finance) degree course vide this office Circular No. UG/144 of 2011 dated 14th June, 2011 and No.UG/114 of 2010 dated 7th June, 2010 the Principals of affiliated Colleges in Commerce and the Professor-cum-Director, Institute of Distance and Open Learning (IDOL) are hereby informed that the recommendation made by the Faculty of Commerce at its meeting held on 25th May, 2015 has been accepted by the Academic Council at its meeting held on 29th May, 2015 vide item No. 4.1 and that in accordance therewith, the syllabus and Question Paper Pattern as per Credit Based Semester and Grading System for the T.Y.B.Com (Accounting & Finance) for Sem. V and Sem.VI is revised, which is available on the University's web site (www.mu.ac.in) and that the same has been brought into force with effect from the academic year 2015-16.

MUMBAI - 400 032
22nd July, 2015

Sd/-
REGISTRAR

To,

Principals of affiliated Colleges in Commerce and the Professor-cum-Director, Institute of Distance and Open Learning (IDOL).

A.C/4.1/29/05/2015

No. UG/²⁸-A of 2015-16 MUMBAI-400 032 22nd July, 2015

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Co-Ordinator, University Computerization Centre.


REGISTRAR

..PTO

**AC 29-5-15
Item No. 4.1**

University of Mumbai



**Revised Syllabus and
Question Paper Pattern of Courses
of
B.Com. (Accounting and Finance)
Programme
at
Third Year
Semester V and VI**

Under Credit, Grading and Semester System

With Effect from Academic Year 2015-2016

Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester V and VI

Semester V		Semester VI	
Course No.	Title of the Course	Course No.	Title of the Course
3.5.1	Financial Accounting Paper - V	3.6.1	Financial Accounting Paper –VI
3.5.2	Cost Accounting Paper – III	3.6.2	Cost Accounting Paper – IV
3.5.3	Financial Management – Paper II	3.6.3	Financial Management – Paper III
3.5.4	Taxation Paper - III Direct Tax Paper – I	3.6.4	Taxation Paper – IV (Direct Taxes - II)
3.5.5	Auditing Paper – III	3.6.5	Financial Accounting Paper – VII
3.5.6	Management Paper – II (Management Applications)	3.6.6	Economics Paper - III Indian Economy

With effect from Academic Year 2015-2016

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance)
Programme
at
Semester V**

Course No.	Title of the Course
3.5.1	Financial Accounting Paper - V
3.5.2	Cost Accounting Paper – III
3.5.3	Financial Management Paper - II
3.5.4	Taxation Paper – III Direct Tax Paper – I
3.5.5	Auditing Paper – III
3.5.6	Management Paper – II (Management Applications)

With effect from Academic Year 2015-2016

**B.Com. (Accounting and Finance) Programme at Semester V
with Effect from the Academic Year 2015-2016**

3.5.1 Financial Accounting Paper - V

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
2	Internal Reconstruction	15
3	Underwriting of shares & debentures	10
4	Liquidation of Companies	10
5	Buy-Back of shares	10
Total		60

Sr. No	Modules/ Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Inter-company debtors, creditors, loan, bills, loading in stock.
2	Internal Reconstruction
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. 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 accounting treatment for same.
3	Underwriting of shares & debentures
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Liquidation of Companies
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)

Note: Relevant Law / Statute & Accounting Standards in force on 1st April of every Academic Year shall be applicable for examination.

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester V
with Effect from the Academic Year 2015-2016**

3.5.2 Cost Accounting Paper – III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Uniform Costing and Inter-Firm Comparison	10
2	Integrated System and Non Integrated System of Accounts	15
3	Operating Costing	10
4	Process Costing- Equivalent Units of Production and Inter-process Profit (FIFO Method)	15
5	Introduction to Emerging concepts in costing	10
Total		60

Sr. No	Modules/ Units
1	Uniform Costing and Inter-Firm Comparison
	Uniform Costing Meaning of and need for uniform costing Essentials for success of uniform costing Advantages and limitations of uniform costing Areas of Uniformity, Uniform cost manual Simple practical problems Inter-Firm Comparison Pre requisites of inter firm comparison Advantages and limitations Simple practical problems
2	Integrated System and Non Integrated System of Accounts
	Integrated System Meaning Advantages and disadvantages Distinctive features Journal Entries. Simple practical problems Non-Integrated System Meaning Advantages and disadvantages Distinctive features Cost control accounts to be prepared Journal entries Simple practical problems
3	Operating Costing
	Meaning of operating costing Determination of per unit cost Pricing of services Collection of costing data Simple practical problems based on costing of hospital, hotel, goods and passenger transport services
4	Process Costing- Equivalent Units of Production and Inter-process Profit (FIFO Method)
	Work in Progress and Equivalent Production (FIFO Method) Inter Process Profit Simple practical problems
5	Introduction to Emerging concepts in costing
	Target Costing Activity Based Costing (ABC) Product Life costing Excluding Practical Problems

Question Paper Pattern

Maximum Marks: 75

Questions to be Set:05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester V
with Effect from the Academic Year 2015-2016**

3.5.3. Financial Management - Paper – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Risk and Return	15
2	Leverage	07
3	Capital Structure Decisions	08
4	Cash Management	15
5	Receivable Management	15
Total		60

Sr. No.	Modules / Units
1	Risk and Return
	Introduction Meaning of Return Types of Return- Holding Period Return, Annualized Return, Expected Return Meaning of Risk Types of Risk- Business Risk, Financial Risk, Interest Rate risk, Market Risk and Liquidity Risk (Including Practical Problems)
2	Leverage
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)
3	Capital Structure Decisions
	Meaning Choice of Capital Structure. Importance Optimal capital Structure EBIT-EPS Analysis Cost of Capital, Capital structure and Market Price of Share Capital Structure Theories Dividend Policy - Payout Ratio
4	Cash Management
	Introduction Motives for holding cash Aspects of cash management Long terms cash forecasting Reason for cash surplus Cash management: Basic strategies, Cash Management Techniques/Processes, Marketable Securities (Including Practical Problems)
5	Receivable Management
	Introduction Aspects of Receivable Management Credit Policy, Credit Evaluation, Credit Granting decision, Control on Accounts Receivable (Including Practical Problems)

Question Paper Pattern

Maximum Marks: 75

Questions to be Set:05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester V
with Effect from the Academic Year 2015-2016**

**3.5.4 Taxation Paper - III
Direct Tax Paper – I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Definitions u/s – 2 Basis of Charge	08
2	Exclusions from Total Income	07
3	Heads of Income	25
4	Deductions under Chapter VI – A	10
5	Computation of Total Income	10
Total		60

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

Note:

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.

2. The syllabus is restricted to study of particular section/s, specifically mentioned in rules and notifications only.

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

1. The Problems should not cover more than two heads of income & two deductions.
2. Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester V
with Effect from the Academic Year 2015-2016**

3.5.5 Auditing - Paper III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Company Audit	15
2	Audit Report	15
3	Audit under Computerized Information System Environment	15
4	Professional Ethics	15
Total		60

Sr. No.	Modules / Units
1	Company Audit
	Powers & Duties of Auditors, Liabilities of Auditors Branch Audit, Joint Audit, Special Audit, Tax Audit
2	Audit Report
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
3	Audit under Computerized Information System Environment
	Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
4	Professional Ethics
	Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act, 1949 and the Regulations thereunder The Chartered Accountant Act, 1949 Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct

Note: Relevant Law / Statute & Accounting Standards in force on 1st April of every Academic Year shall be applicable for examination.

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester V
with Effect from the Academic Year 2015-2016**

**3.5.6. Management Paper – II
Management Applications**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Marketing Management	15
2	Production Management	15
3	Human Resource Management	15
4	Financial Management	15
Total		60

Sr. No	Modules /Units
1	Marketing Management
	Meaning and Definition of Marketing – 4 Ps of Marketing Product Management – Meaning & Definition – Product Development Strategies Price Management – Meaning and Definition – Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies Case studies based on the above topics
2	Production Management
	Meaning and Definition of Production Management – Scope of Production Management - Production vs. Productivity 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	Human Resource Management
	Meaning and Definition of Human Resource Planning, Human Resource Management and Human Resource Development Process of Human Resource Planning Scope of Human Resource Management Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal – Self Appraisal – 3600 Appraisal Case studies based on the above topics
4	Financial Management
	Meaning and Definition of Financial Management – Functions of Financial Management Short-term and Long-term Sources of Finance – Sources and Significance Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance)
Programme
at
Semester VI**

Course No.	Title of the Course
3.6.1	Financial Accounting Paper –VI
3.6.2	Cost Accounting Paper – IV
3.6.3	Financial Management – Paper III
3.6.4	Taxation Paper – IV (Direct Taxes - II)
3.6.5	Financial Accounting Paper –VII
3.6.6	Economics Paper - III Indian Economy

With effect from Academic Year 2015-2016

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester VI
with Effect from the Academic Year 2015-2016**

3.6.1 Financial Accounting - Paper VI

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	15
2	Final Accounts of Insurance Company (Excl. Life Insurance)	15
3	Investment Accounting (w.r.t. Accounting Standard - 13)	10
4	Accounting of Transactions of Foreign Currency	10
5	Accounting for Limited Liability Partnership	10
Total		60

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
2	Final Accounts of Insurance Company (Excl. Life Insurance)
	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.
3	Investment Accounting (w.r.t. Accounting Standard- 13)
	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.
4	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
5	Accounting for Limited Liability Partnership
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts

Question Paper Pattern

Maximum Marks: 75

Questions to be Set:05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns, Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester VI
with Effect from the Academic Year 2015-2016**

3.6.2 Cost Accounting - Paper IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Budgeting and Budgetary Control	15
2	Absorption Costing and Marginal Costing Cost Volume and Profit Analysis	15
3	Managerial Decision Making	15
4	Standard Costing and Variance Analysis	15
Total		60

Sr. No	Modules /Units
1	Budgeting and Budgetary Control
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Simple practical problems of preparing flexible budgets and functional budgets</i>
2	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis
	Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Simple practical problems based on using the marginal costing formulae</i>
3	Managerial Decision Making
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Simple practical problems</i>
4	Standard Costing and Variance Analysis
	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances <i>Simple practical problems</i>

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester VI
with Effect from the Academic Year 2015-2016**

3.6.3 Financial Management – Paper III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Financial Policy and Corporate Strategy	10
2	Security Analysis	15
3	Dividend Decisions	15
4	Mutual Funds	10
5	Portfolio Theory	10
Total		60

Sr. No	Modules/ Units
1	Financial Policy and Corporate Strategy
	Meaning of strategic financial management Strategic financial decision making framework Functions of Strategic Financial Management Financial Planning
2	Security Analysis
	Fundamental analysis - Meaning, Dividend growth model and PE multiple Industry analysis - Factors affecting industry analysis, Techniques used industry analysis, Company analysis Technical analysis - Meaning ,General principles and methods, The Dow theory, Market indicators Bond valuation - Introduction , Bond valuation model ,Bond value theorems ,Yield to maturity Bond values with semi-annual interest
3	Dividend Decisions
	Introduction of dividend policy Practical considerations in dividend policy Theories on dividend policy, Traditional position, Walter approach, Gorden Growth approach Modigilani and Miller hypothesis
4	Mutual Funds
	Introduction Classification of MFs Evaluating performance MFs, NAV, Costs incurred by MFs, Holding Period Return Criteria for evaluating the performance, Sharpe ratio, Treynor ratio, Jensen's ratio
5	Portfolio Theory
	Activities in portfolio management Objectives of portfolio management Theories, Traditional approach, Modern approach Portfolio analysis

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester VI
with Effect from the Academic Year 2015-2016**

**3.6.4 Taxation - Paper IV
Direct taxes - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	10
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	5
Total		60

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

Note:

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

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester VI
with Effect from the Academic Year 2015-2016**

3.6.5 Financial Accounting - Paper VII

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Valuation of Goodwill and Shares	15
2	Final Account for Electricity Company	15
3	Final Accounts for Co-Operative Society - Co-Operative Housing Society - Consumer Co-Operative Society	15
4	Foreign Branch	08
5	Introduction to IFRS and Ind - AS	07
Total		60

Sr. No	Modules /Units
1	Valuation of Goodwill and Shares
	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method
2	Final Account for Electricity Company
	Final Accounts as per Double Account System - Final Accounts as per Electricity Rules - Receipt & Expenditure on Capital Account - General Balance Sheet - Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems
3	Final Accounts for Co-Operative Society (Co-Operative Housing Society & 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 housing society & Consumer Co-Operative Society
4	Foreign Branch
	Conversion as per AS 11 and incorporation in HO accounts
5	Introduction to IFRS and Ind - AS
	Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement. Convergence & first time adoption of IFRS First time adaptation of Indian Accounting Standard

Note: Relevant Law / Statute & Accounting Standards in force on 1st April of every Academic Year shall be applicable for examination.

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus and Question Paper Pattern of Courses of
B.Com. (Accounting and Finance) Programme at Semester VI
with Effect from the Academic Year 2015-2016**

**3.6.6 Economics Paper - III
Indian Economy**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction (09) Agricultural Sector (06)	15
2	Industrial Sector	15
3	Service Sector (09) External Sector (06)	15
4	Money and Banking	15
Total		60

Sr. No	Modules/ Units
1	Introduction Agricultural Sector
	Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy
2	Industrial Sector
	Growth and pattern of industrialization Industrial Policy of 1991.Public sector enterprises and disinvestment policy Small scale sector- problems and prospects
3	Service Sector External Sector
	Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO
4	Money and Banking
	Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

UNIVERSITY OF MUMBAI
No. UG/106 of 2016-17

CIRCULAR:-

A reference is invited to the Syllabi relating to the B.Com. (Accounting & Finance) degree programme vide this office Circular No. UG/28 of 2015 dated 22nd July, 2015 the Principals of affiliated Colleges in Commerce and the Professor-cum- Director, Institute of Distance and Open Learning (IDOL) are hereby informed that the approved by the Academic Council at its meeting held on 24th June, 2016 vide item No. 4.77 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for B.Com (Accounting & Finance) for (Sem. I to VI)-Course Structure (Sem. I & II), which is available on the University's web site (www.mu.ac.in) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI – 400 032
October, 2016

[Signature]
(Dr.M.A. Khan)
REGISTRAR

To,

The Principals of affiliated Colleges in Commerce and the Professor-cum-Director, Institute of Distance and Open Learning (IDOL).

A.C/4.77 /24/06/2016

No. UG/106-A of 2016-17 MUMBAI-400 032 24th October, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development,
- 3) The Controller of Examinations,
- 4) The Co-Ordinator, University Computerization Centre.

[Signature]
(Dr.M.A. Khan)
REGISTRAR

PTO..

AC 24-06-2016

Item No. 4.77

University of Mumbai



B.Com. (Accounting & Finance) Programme Three Year Integrated Programme- Six Semesters *Course Structure*

Under Choice Based Credit System

**To be implemented from Academic Year- 2016-2017
Progressively**

Board of Studies-in-Accountancy

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

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

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

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

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)		2	Ability Enhancement Courses (AEC) - Skill Enhancement Course (SEC)	
4	Information Technology in Accountancy - I	02	4	Information Technology in Accountancy - II	02
3	Core Courses (CC)		3	Core Courses (CC)	
5	Commerce (Financial Market Operations) - II	03	5	Management (Introduction to Management) - I	03
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
Total Credits		20	Total Credits		20

*List of Elective Courses (EC) for Semester III (Any Three)		**List of Elective Courses (EC) for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Wealth Management
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Indirect Taxes Paper- II)	4	Taxation - III (Indirect Taxes- III)
5	Operation Research	5	Management Accounting (Introduction to Management Accounting) - I
Note: Course selected in Semester III will continue in Semester IV			

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

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Management (Management Applications) - II	04	5	Economics (Indian Economy) - III	04
3	✓ Project Work		3	✓ Project Work	
6	Project Work I	04	6	Project Work II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
Note: Course selected in Semester V will continue in Semester VI			

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting & Finance)
Programme
First Year
*Semester I and II***

**Under Choice Based Credit, Grading and
Semester System**

With effect from Academic Year- 2016-2017

Board of Studies-in-Accountancy

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

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

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course- I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester I

No. of Courses	Semester I	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting (Elements of Financial Accounting) - I	03
2	Cost Accounting (Introduction and Element of cost) - I	03
3	Financial Management (Introduction to Financial Management) - I	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - I	03
2B	<i>*Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Commerce (Business Environment) - I	03
7	Business Economics - I	03
Total Credits		20

<i>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</i>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017

Elective Courses (EC)

**1.Financial Accounting -
Elements of Financial Accounting-I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
Total		60

Sr. No.	Modules / Units
1	Accounting Standards Issued by ICAI and Inventory Valuation
	Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet
2	Final Accounts
	- Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue - Adjustments and Closing Entries - Final Accounts of Manufacturing Concerns (Proprietary Firm)
3	Departmental Accounts
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
4	Accounting for Hire Purchase
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)

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Elective Courses (EC)

**2. Cost Accounting -
Introduction and Elements of Cost-I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Labour Cost	15
4	Overheads	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
2	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

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Elective Courses (EC)

**3. Financial Management -
Introduction to Financial Management - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	12
2	Concepts in Valuation	12
3	Leverage	12
4	Types of Financing	12
5	Cost of Capital	12
Total		60

Sr. No.	Modules / Units
1	Introduction to Financial Management
	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization
2	Concepts in Valuation
	The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding
3	Leverage
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)
4	Types of Financing
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance
5	Cost of Capital
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)

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Ability Enhancement Courses (AEC)

4. Business Communication- I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60

Sr. No.	Modules / Units
1	Theory of Communication Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing
2	Obstacles to Communication in Business World Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour
3	Business Correspondence Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]

Sr. No.	Modules / Units
4	Language and Writing Skills
	Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management

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Skill Enhancement Courses (SEC)

5. Foundation Course -I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
Total		45

Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

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Skill Enhancement Courses (SEC)

5.Foundation Course in NSS - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45

Sr. No.	Modules / Units
1	Introduction to NSS Introduction to National Service Scheme(NSS) Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level National Service Scheme(NSS) Regular activities Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	Concept of Society and Social Issues in India History and philosophy of social sciences in India Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India Basic social issues in India Degeneration of value system, Family system, Gender issues, Regional imbalance
3	Indian Constitution and Social Justice Indian Constitution Features of Indian Constitution - Provisions related to social integrity and development Social Justice Social Justice- the concept and its features Inclusive growth- the concept and its features
4	Human Personality and National Integration Dimensions of human personality Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. National integration & Communal Harmony National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice

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Skill Enhancement Courses (SEC)

5.Foundation Course in NCC - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45

Sr. No.	Modules / Units
1	Introduction to NCC, National Integration & Awareness
	Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. • Genesis, Aims, Objectives of NCC & NCC Song • Organisation & Training • Incentives & Benefits • Religions, Culture, Traditions and Customs of India • National Integration: Importance and Necessity • Freedom Struggle
2	Drill: Foot Drill
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • General and Words of Command • Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt • Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing • Saluting at the Halt, Getting On Parade, Dismissing and Falling Out • Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt • Turning on the March and Wheeling. • Saluting on the March. • Formation of squad and Squad Drill.
3	Adventure Training, Environment Awareness and Conservation
	Adventure Training Desired outcome: The students will overcome fear & inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence. • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc Environment Awareness and Conservation Desired outcome: The student will be aware of the conservation of natural resources and protection of environment. • Natural Resources – Conservation and Management • Water Conservation and Rainwater Harvesting

Sr. No.	Modules / Units
4	Personality Development and Leadership Desired outcome: The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life. • Introduction to Personality Development • Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological • Self Awareness Know yourself/ Insight • Change Your Mind Set • Communication Skills: Group Discussion / Lecturettes (Public Speaking) • Leadership Traits • Types of Leadership
5	Specialized Subject: Army Or Navy Or Air <u>Army</u> Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects A. Armed Force • Basic organisation of Armed Forces • Organisation of Army • Badges and Ranks B. Introduction to Infantry and weapons and equipments • Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning C. Military history • Biographies of renowned Generals (Carriapa / Sam Manekshaw) • Indian Army War Heroes- PVCs D. Communication • Types of Communications • Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.) OR <u>Navy</u> A. Naval orientation and service subjects • History of the Indian Navy-Pre and Post Independence, Gallantry award winners • Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments • Types of Warships and their role • Organization of Army and Air Force- Operational and Training commands • Ranks of Officers and Sailors, Equivalent Ranks in the Three Services B. Ship and Boat Modelling • Principles of Ship Modelling • Maintenance and Care of tools

Sr. No.	Modules / Units
	C. Search and Rescue • SAR Organization in the Indian ocean D. Swimming Floating for three minutes and Free style swimming for 50 meters OR <u>AIR</u> A. General Service Knowledge • Development of Aviation • History of IAF B. Principles of Flight • Introduction • Laws of Motion • Glossary of Terms. C. Airmanship • Introduction • Airfield Layout • Rules of the Air • Circuit Procedure • ATC/RT Procedures • Aviation Medicine D. Aero- Engines • Introduction to Aero-engines

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Skill Enhancement Courses (SEC)

5.Foundation Course in Physical Education - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45

Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	• Dimensions and determinants of Health, Fitness & Wellness • Concept of Physical Education and its importance • Concept of Physical Fitness and its types • Concept of Physical Activity, exercise and its types & benefits
2	Components of Physical Fitness
	• Concept of components of Physical Fitness • Concept and components of HRPF • Concept and components of SRPF • Importance of Physical Education in developing physical fitness components.
3	Testing Physical Fitness
	• Tests for measuring Cardiovascular Endurance • Tests for measuring Muscular Strength& Endurance • Tests for measuring Flexibility • Tests for measuring Body Composition
4	Effect of Exercise on various Body System
	• Effect of exercises on Musculoskeletal system • Effect of exercises on Circulatory System • Effect of exercises on Respiratory System • Effect of exercises on Glandular System

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Core Courses (CC)

**6.Commerce-
Business Environment - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
Total		60

Sr. No.	Modules / Units
1	Business and its Environment
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	Business and Society
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
3	Contemporary Issues
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
4	International Environment
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

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Core Courses (CC)

7.Business Economics - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	10
2	Demand Analysis	10
3	Supply and Production Decisions and Cost of Production	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
5	Pricing Practices	10
Total		60

Sr. No.	Modules / Units
1	Introduction
	Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium
2	Demand Analysis
	Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i>
3	Supply and Production Decisions and Cost of Production
	Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i>
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition
	Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly Monopolistic competition:Equilibrium of a firm under monopolistic competition, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i> Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i>
5	Pricing Practices
	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i>

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting(Special Accounting Areas) - II	03
2	Auditing (Introduction and Planning) - I	03
3	Taxation - I (Indirect Taxes I)	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) - I	03
7	Business Mathematics	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

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Elective Courses (EC)

**1. Financial Accounting -
Special Accounting Areas - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claims	15
Total		60

Sr. No.	Modules / Units
1	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
2	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
3	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
4	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

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Elective Courses (EC)

**2. Auditing -
Introduction and Planning - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques	15
4	Internal Audit	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Auditing
	Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair Accounting Concepts Relevant to Auditing Materiality, Going Concern
2	Audit Planning, Procedures and Documentation
	Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance

Sr. No.	Modules / Units
3	Auditing Techniques
	• Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries • Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4	Internal Audit
	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

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Elective Courses (EC)

**3. Taxation -
Indirect Taxes - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction	20
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	10
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	20
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	10
Total		60

Sr. No.	Modules / Units
1	Maharashtra Value Added Tax (MVAT), Act 2002:
	Introduction Definitions Section: 2 (4)Businesses; 2 (8)Dealers; 2 (12) Goods; 2 (13)Importer; 2 (15)Manufacturer; 2 (20)Purchase Price; 2 (22)Resale; 2 (24)Sales 2 (25)Sales Price; 2 (27)Service; 2 (33)Turnover of Sales and Rule 3 Incidence of Levy of Tax Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax Payment of Tax and Recovery Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1 Set Off, Refund, etc. Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest

Notes:

1. The Syllabus is restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1st April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.

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Ability Enhancement Courses (AEC)

4. Business Communication - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60

Sr. No.	Modules / Units
1	Presentation Skills
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation
2	Group Communication
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR
3	Business Correspondence
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
4	Language and Writing Skills
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner

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Skill Enhancement Courses (SEC)

5. Foundation Course – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
Total		45

Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

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Skill Enhancement Courses (SEC)

5. Foundation Course in NSS - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45

Sr. No.	Modules / Units
1	Socio-economic Survey and Special Camp
	Socio economic survey Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing Special camping activity Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities
2	Orientation of the College Unit and Communication Skills
	Training and orientation of the program unit in the college Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities Communication skills and Documentation Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation
3	Rapport with Community and Programme Planning
	Working with individual group and community Ice breaking- interaction games – conflict resolution Program planning Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback
4	Government Organisations /Non-Government Organisations
	Structure of Government Organisations and Non-Government Organisations Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO) Government schemes for community development Schemes of Government welfare departments for community development- provisions & examples

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Skill Enhancement Courses (SEC)

5.Foundation Course in NCC - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development
	Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters • Civil Defence Organisation and Its Duties/ NDMA • Types of Emergencies/ Natural Disaster • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. • 'Avan' model of NCC Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community. • Basics of Social Service, Weaker Sections of Our Society and Their Needs • Social/ Rural Development Project: MNREGA, SGSY, NSAP etc. • Contribution of Youth towards Social Welfare • Civic Responsibilities • Causes & Prevention of HIV/AIDS; Role of Youth
2	Health and Hygiene
	Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. • Structure and Functioning of the Human Body • Hygiene and Sanitation (Personal and Food Hygiene) • Infectious & Contagious Diseases & Their Prevention
3	Drill with Arms
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • Attention, Stand at Ease and Stand Easy • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • Ground / Take Up Arms • Present From the Order and Vice-versa • General Salute, Salami Shastra
4	Weapon Training
	Desired outcome: The student shall have basic knowledge of weapons and their use and handling. • Characteristics of a Rifle / Rifle Ammunition and its Fire Power • Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle • Stripping, Assembling, Care and Cleaning of 7.62mm SLR • Loading, Cocking and Unloading • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects A. Map reading • Introduction to types of Maps and Conventional signs • Scales and Grid system • Topographical forms and technical terms • Relief, contours and Gradients • Cardinal points and Types of North • Types of bearings and use of Service Protractor • Prismatic compass and its use and GPS B. Field Craft and Battle Craft • Introduction • Judging distance • Description of ground • Recognition, Description and Indication of landmarks and targets OR Navy A. `Naval Communication • Introduction to Naval Modern Communication, Purpose and Principles ▪ Introduction of Naval communication ▪ Duties of various communication sub-departments • Semaphore ▪ Introduction of position of letters and prosigns ▪ Reading of messages ▪ Transmission of messages B. Seamanship • Anchor work ▪ Parts of Anchor and Cable, their identification • Rigging ▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes ▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses. ▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope C. Boat work • Parts of Boat and Parts of an Oar • Instruction on boat Pulling- Pulling orders • Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling

Sr. No.	Modules / Units
	<i>OR</i> Air A. Air frames • Aircraft Controls • Landing Gear B. Instruments • Basic Flight Instruments C. Aircraft Particulars • Aircraft Particulars (Type specific) D. Aero modelling • History of Aero modelling • Materials used in Aero modelling • Type of Aero models • Flying/ Building of Aero models

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Skill Enhancement Courses (SEC)

5.Foundation Course in Physical Education - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45

Sr. No.	Modules / Units
1	Development of Fitness
	• Benefits of physical fitness and exercise and principles of physical fitness • Calculation of fitness index level 1-4 • Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT) • Methods of training – continues, Interval, circuit, Fartlek and Plyometric
2	Health, Fitness and Diseases
	• Definition of obesity and its management • Communicable diseases, their preventive and therapeutic aspects • Factors responsible for communicable diseases • Preventive and therapeutic aspect of Communicable and non- communicable diseases
3	Yoga Education
	• Meaning and history of yoga • Ashtang yoga and types of yoga • Types of Suryanamaskar and Technique of Pranayam • Benefits of Yoga
4	Daily Schedule of Achieving Quality of Life and Wellness
	• Daily schedule based upon one's attitude, gender, age & occupation. • Basic – module: - Time split for rest, sleep, diet, activity & recreation. • Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits & healthy hygienic practices.

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Core Courses (CC)

**6. Business Law -
Business Regulatory Framework - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Law of Contract 1872	15
2	Sale of Goods Act 1930	15
3	Negotiable Instrument Act 1881	15
4	Consumer Protection Act 1986	15
Total		60

Sr. No.	Modules / Units
1	Law of Contract 1872
	(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency
2	Sale of Goods Act 1930
	(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement
3	Negotiable Instrument Act 1881
	(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments
4	Consumer Protection Act 1986
	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

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Core Courses (CC)

7.Business Mathematics

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Ratio, Proportion and Percentage	15
2	Profit and Loss	15
3	Interest and Annuity	15
4	Shares and Mutual Fund	15
Total		60

Sr. No.	Modules / Units
1	Ratio, Proportion and Percentage
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
2	Profit and Loss
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
3	Interest and Annuity
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
4	Shares and Mutual Fund
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value

Revised Syllabus of Courses of B.Com.(Accounting and Finance)
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Financial Management (Introduction to Financial Management) - Paper I
• <i>Fundamentals of Financial Management</i> by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Vyuptakesh Sharma, Pearson Education, New Delhi • <i>Fundamentals of Financial Management</i> by J.C. Van Horne, Prentice Hall of India, New Delhi • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi • <i>Financial Management</i> by I.M. Pandey, Vikas Publishing House, New Delhi

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- *Case material as a Training Aid for Field Workers*, Gurmeet Hans.
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- *ANOOGUNJ Research Journal*, published by NSS Unit C. K. Thakur college
- *Training Manual for Field Work published by RGNIYD*, Chreeperumbudur
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Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester II
with effect from the Academic Year 2016-2017

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Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester I and II
with effect from the Academic Year 2016-2017

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

Sr. No.	Particular	Marks
1	Semester End Practical Examination (20 Marks)	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
 - There shall be five 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. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme
Second Year
*Semester III and IV***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2017-2018)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

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

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Information Technology in Accountancy - I	03	4	Information Technology in Accountancy - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)		**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)	
1	Foundation Course in Commerce (Financial Market Operations) - III	1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

*List of Elective Courses (EC) for Semester III (Any Three)		**List of Elective Courses (EC) for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Management Accounting (Introduction to Management Accounting)
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Direct Taxes Paper- I)	4	Taxation - III (Direct Taxes- II)
5	Principles & Practices of Banking	5	Wealth Management

Note: Course selected in Semester III will continue in Semester IV

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

(To be implemented from Academic Year 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	Elective Courses (EC) *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - III	03
2	Cost Accounting (Methods of Costing) - II	03
3	Auditing (Techniques of Auditing and Audit Procedures) - II	03
4	Taxation - II (Direct Taxes Paper- I)	03
5	Principles & Practices of Banking	03
2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)	
4	Information Technology in Accountancy - I	03
2B	*Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02
3	Core Courses (CC)	
6	Business Law (Business Regulatory Framework) II	03
7	Business Economics II	03
Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)	
1	Foundation Course in Commerce (Financial Market Operations) - III
2	Foundation Course- Contemporary Issues- III
3	Foundation Course in NSS - III
4	Foundation Course in NCC - III
5	Foundation Course in Physical Education - III

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1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - III

Modules at a Glance

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

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

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

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1. Elective Courses (EC)

Cost Accounting (Methods of Costing) – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Classification of Costs And Cost Sheets	20
2	Reconciliation of Cost and Financial Accounts	10
3	Contract Costing	15
4	Process Costing	15
Total		60

Sr. No.	Modules / Units
1	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet
2	Reconciliation of cost and financial accounts
	Practical problems based on reconciliation of cost and Financial accounts
3	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems
4	Process Costing
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

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1. Elective Courses (EC)

**Auditing (Techniques of Auditing and Audit
Procedures) - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Vouching	15
2	Verification	15
3	Auditing Standards	15
4	Audit of Companies	15
Total		60

Sr. No.	Modules / Units
1	Vouching
1.1	Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received
1.2	Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
2	Verification
2.1	Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights
2.2	Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
3	Auditing Standards
3.1	Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards
3.2	Understanding of following standards SA 200, SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505.
4	Audit of Companies
	Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors

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

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1. Elective Courses (EC)

Taxation - II (Direct Taxes Paper- I)

Modules at a Glance

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

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

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

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Principles & Practices of Banking

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Functions of Banks and related issues	20
3	Banking Technology	15
4	Marketing & Services of Banking	10
Total		60

Sr. No.	Modules / Units
1	Indian Financial System
	Indian Financial system – An overview Banking Regulations Introduction to Retail Banking, wholesale banking and International banking Role of money market Debt market, capital market, Forex market & SEBI Mutual funds & Insurance companies & IRDA Factoring, Forfaiting services and off Balance sheet items Risk Management, Introduction of Basel norms CIBIL, Fair Practices code for Debt collection
2	Functions of Banks and related issues
	Banker Customer relationship KYC/AML/CFT norms Bankers special relationship Consumer protection – COPRA, Banking Ombudsman Scheme Payment and collection of cheque and other negotiable instrument Opening Accounts of various types of customers Ancillary services Cash Operations Principles of lending, working capital assessment and credit monitoring Priority sector advances Agricultural finance Micro, Small and Medium Enterprises – MSMED Act, Policy package Government Sponsored schemes –SGSY; SJSRY;PMRY;SLRS Self Help Groups Credit cards, Home loans, Personal Loans & Consumer loans Documentation Different types of charging securities Types of collaterals & their characteristics Non – Performing Assets Financial inclusion
3	Banking Technology
	Payments system & Electronic Banking Data communication and EFT Systems Role of Technology & its impact on Banks
4	Marketing & Services of Banking
	Marketing, Social Marketing Consumer behaviour and Product Pricing, distribution and channel management

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

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2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - I

Modules at a Glance

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

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

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2B. Skill Enhancement Courses (SEC)

**Foundation Course in Commerce
(Financial Market Operations) - III**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of the Financial System	05
2	Financial Markets	15
3	Financial Instruments	10
4	Financial Services	15
Total		45

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

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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45

Sr. No.	Modules / Units
1	Human Rights Violations and Redressal
	A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures) E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)
2	Dealing With Environmental Concerns
	A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures) B. Some locally relevant case studies of environmental disasters. (2 Lectures) C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures) D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)
3	Science and Technology – I
	A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures) B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures) C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures) D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)
4	Soft Skills for Effective Interpersonal Communication
	Part A (4 Lectures) I) Effective Listening - Importance and Features. II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills. III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language. Part B (4 Lectures) I) Formal and Informal Communication - Purpose and Types. II) Writing Formal Applications, Statement of Purpose (SOP) and Resume. III) Preparing for Group Discussions, Interviews and Presentations. Part C (3 Lectures) I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership. II) Styles of Leadership and Team-Building.

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12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
Total		45

Sr. No.	Modules / Units
1	Value System & Gender sensitivity
	UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	Disaster preparedness & Disaster management
	UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of 'Avhan' Model
3	Health, hygiene & Diseases
	UNIT - I - Health and hygiene Concept of complete health and maintenance of hygiene UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	Environment & Energy conservation
	UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
Total		45

Sr. No.	Modules / Units
1	National Integration & Awareness
	Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development. • Freedom Struggle and nationalist movement in India. • National interests, Objectives, Threats and Opportunities. • Problems/ Challenges of National Integration. • Unity in Diversity
2	Drill: Foot Drill
	Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes. • Side pace, pace forward and to the rear • Turning on the march and whiling • Saluting on the march • Marking time, forward march and halt in quick time • Changing step • Formation of squad and squad drill
3	Adventure Training, Environment Awareness and Conservation
3A	Adventure Training
	Desired outcome: The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence. • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.
3B	Environment Awareness and Conservation
	Desired outcome: The student will be made aware of the modern techniques of waste management and pollution control. • Waste management • Pollution control, water, Air, Noise and Soil
4	Personality Development and Leadership
	Desired outcome: The student will inculcate officer like qualities with desired ability to take right decisions. • Time management • Effect of Leadership with historical examples • Interview Skills • Conflict Motives- Resolution

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<u>Army</u> Desired outcome: It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles A. Armed Force • Task and Role of Fighting Arms • Modes of Entry to Army • Honors and Awards B. Introduction to Infantry and weapons and equipments • Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning • Organization of Infantry Battalion. C. Military history • Study of battles of Indo-Pak War 1965,1971 and Kargil • War Movies D. Communication • Characteristics of Walkie-Talkies • Basic RT Procedure • Latest trends and Development (Multi Media, Video Conferencing, IT) OR <u>Navy</u> A. Naval orientation and service subjects • Organization of Ship- Introduction on Onboard Organization • Naval Customs and Traditions • Mode of Entry into Indian Navy • Branches of the Navy and their functions • Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s B. Ship and Boat Modelling • Types of Models • Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC • Care and handling of power-tools used- maintenance and purpose of tools

Sr. No.	Modules / Units
	C. Search and Rescue • Role of Indian Coast Guard related to SAR D. Swimming • Floating and Breathing Techniques- Precautions while Swimming OR <u>AIR</u> A. General Service Knowledge • Organization Of Air Force • Branches of the IAF. B. Principles of Flight • Venturi Effect • Aerofoil • Forces on an Aircraft • Lift and Drag C. Airmanship • ATC/RT Procedures • Aviation Medicine D. Aero- Engines • Types of Engines • Piston Engines • Jet Engines • Turboprop Engines

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
Total		45

Sr. No.	Modules / Units
1	Overview of Nutrition
	• Introduction to nutrition & its principles • Role of Nutrition in promotion of health • Dietary Guidelines for Good Health • Regulation of water in body and factors influencing body temperature.
2	Evaluation of Health, Fitness and Wellness
	• Meaning & Concept of holistic health • Evaluating Personal health-basic parameters • Evaluating Fitness Activities – Walking & Jogging • Myths & mis-conceptions of Personal fitness
3	Prevention and Care of Exercise Injuries
	• Types of Exercise Injuries • First Aid- Importance & application in Exercise Injuries • Management of Soft tissues injuries • Management of bone injuries
4	Sports Training
	• Definition, aims & objectives of Sports training • Importance of Sports training • Principles of Sports training • Drug abuse & its effects

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3. Core Courses (CC)

Business Law (Business Regulatory Framework) - II

Modules at a Glance

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

Sr. No.	Modules / Units
1	The Indian Partnership Act - 1932
	a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership
2	Limited Liability Partnership Act – 2008
	a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution
3	Factories Act – 1948
	a) Definitions - Section 2 (k) – Manufacturing Process, - Section 2 (l) – Workers - Section 2 (m) – Factory b) Provisions pertaining to - Health- Section 11 to Section 20 - Safety- Section 21 to Section 41 - Welfare- Section 42 to Section 49

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
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3. Core Courses (CC)

Business Economics - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Macroeconomics	10
2	Money, prices and Inflation	10
3	Introduction to Public Finance	10
4	Public revenue, Public Expenditure and Debt	20
5	Fiscal Management and Financial Administration	10
Total		60

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

5	Fiscal Management and Financial Administration
	Fiscal Policy: Meaning, Objectives, constituents and Limitations. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act. Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i> *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - IV	03
2	Management Accounting (Introduction to Management Accounting)	03
3	Auditing - III	03
4	Taxation - III (Direct Taxes- II)	03
5	Wealth Management	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Information Technology in Accountancy - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Company Law) - III	03
7	Research Methodology in Accounting and Finance	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i>	
1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course – Contemporary Issues - IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV

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1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - IV

Modules at a Glance

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

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

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with Effect from the Academic Year 2017-2018***

1. Elective Courses (EC)

**Management Accounting
(Introduction to Management Accounting)**

Modules at a Glance

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

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

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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1. Elective Courses (EC)

Auditing - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Audit Report	15
2	Audit under Computerized Information System Environment	15
3	Professional Ethics	15
4	Investigation and Due Diligence	15
Total		60

Sr. No.	Modules / Units
1	Audit Report
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
2	Audit under Computerized Information System Environment
	Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
3	Professional Ethics
	Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct
4	Investigation and Due Diligence
	Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence

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

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1. Elective Courses (EC)

Taxation - III (Direct Taxes- II)

Modules at a Glance

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

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

Note:

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

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1. Elective Courses (EC)

Wealth Management

Modules at a Glance

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

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

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2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - II

Modules at a Glance

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

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

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2B. Skill Enhancement Courses (SEC)

**Foundation Course in Management
(Introduction to Management) - IV**

Modules at a Glance

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

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

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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45

Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures) B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures) C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures) D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)
2	Approaches to understanding Ecology
	A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures) B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures) C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)
3	Science and Technology –II
	Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures) i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use. ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses. iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society. iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life. v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products. Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres: i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. Part B. Soft skills required for competitive examinations- (7 Lectures) i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

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11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
Total		45

Sr. No.	Modules / Units
1	Entrepreneurship Development
	UNIT - I Entrepreneurship development Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development UNIT - II - Cottage Industry Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	Rural Resource Mobilization
	UNIT - I - Rural resource mobilization- A case study of eco-village, eco-tourism, agro-tourism UNIT - II - Micro financing with special reference to self-help groups
3	Ideal village & stake of GOS and NGO
	UNIT - I - Ideal village Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village UNIT - II - Government Organisations(GOs) and Non-Government Organisations (NGOs) The concept and functioning
4	Institutional Social Responsibility and modes of Awareness
	UNIT - I - Institutional Social Responsibilities Concept and functioning- case study of adapted village UNIT - II - Modes of awareness through fine Arts Skills Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters • Fire Services & Fire fighting • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils. • NGOs: Role & Contribution • Drug Abuse & Trafficking • Corruption • Social Evil viz. Dowry/ Female Foeticide/Child Abuse & trafficking etc. • Traffic Control Org. & Anti drunken Driving
2	Health and Hygiene Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness. • Hygiene and Sanitation (Personal and Food Hygiene) • Basics of Home Nursing & First-Aid in common medical emergencies • Wound & Fractures
3	Drill with Arms Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes. • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • General Salute, Salami Shastra • Squad Drill • Short/Long tail from the order and vice-versa • Examine Arms
4	Weapon Training Desired outcome: The student shall have basic knowledge of weapons and their use and handling. • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Theory of Group and Snap Shooting • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects A. Map reading • Setting a Map, finding North and own position • Map to ground, Ground to Map • Point to Point March B. Field Craft and Battle Craft • Observation, Camouflage and Concealment • Field Signals • Types of Knots and Lashing C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers) OR Navy A. Naval Communication • Semaphore ▪ Phonetic Alphabets ▪ Radio Telephony Procedure ▪ Wearing of National Flag, Ensign and Admiral's Flag. B. Seamanship • Anchor work ▪ Types of Anchor, Purpose and Holding ground • Boat work ▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms ▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools ▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)

Sr. No.	Modules / Units
	OR Air A. Air frames • Fuselage • Main and Tail Plain B. Instruments • Introduction to RADAR C. Aero modelling • Flying/ Building of Aero models D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
Total		45

Sr. No.	Modules / Units
1	Stress Management
	• Meaning & concept of Stress • Causes of Stress • Managing Stress • Coping Strategies
2	Awards, Scholarship & Government Schemes
	• State & National level Sports Awards • State Sports Policy & Scholarship Schemes • National Sports Policy & Scholarship Schemes • Prominent Sports Personalities
3	Yoga Education
	• Differences between Yogic Exercises & non- Yogic exercises • Contribution of Yoga to Sports • Principles of Asanas & Bandha • Misconceptions about Yoga
4	Exercise Scheduling/Prescription
	• Daily Routine Prescription. • Understanding Activity level & Calorie requirement. • Adherence & Motivation for exercise. • Impact of Lifestyle on Health

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3. Core Courses (CC)

Business Law (Company Law) - III

Modules at a Glance

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

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

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

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3. Core Courses (CC)

Research Methodology in Accounting and Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Design in Accounting and Finance	15
3	Data Collection and Processing	15
4	Interpretation and Report Writing	15
Total		60

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

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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with effect from the Academic Year 2017-2018

Reference Books

Reference Books
Financial Accounting (Special Accounting Areas) III
• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi • <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • <i>Compendium of Statement and Standard of Accounting</i>, ICAI • <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi • <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi • <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi • <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Cost Accounting (Methods of Costing) II
• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi • <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Auditing (Techniques of Auditing and Audit Procedures)- II
• <i>Contemporary Auditing</i> by Kamal Gupta published by Tata McGraw Hills • <i>A Handbook of Practical Auditing</i> by B N Tandon published by S Chand & Co. New Delhi • <i>Fundamentals of auditing</i> by Kamal Gupta and Ashok Arora published by Tata McGraw Hills • <i>Textbook of Auditing</i> by Batra and Bagradia published by Tata McGraw Hills • <i>Practical Auditing</i> by S V Ghatalia published by Spicer & Pegler

Reference Books

Taxation II (Direct Taxes – I)

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

Principles and Practices of Banking

- *Bank Financial Management Paperback – 2010* by IIBF (Indian Institute of Banking and Finance)
- *Money Banking And Finance Paperback – 2009* by N K Sinha
- *Principles and Practices of Banking Paperback – 2015* by IIBF (Indian Institute of Banking and Finance)
- *Principles and Practices of Banking 11 edition Paperback – 2015* by N S Toor, Arun Deep Toor
- *Principles Of Banking (With Case Studies) Hardcover – 2009* by Rakesh Kumar
- *Modern Banking In India , Gupta*

Foundation Course - III

- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub (2011)
- *Indian Society and Culture*, Vinita Padey, Rawat Pub (2016)
- *Social Problems in India*, Ram Ahuja, Rawat Pub (2014)
- *Faces of Feminine in Ancient , medieval and Modern India*, Mandakranta Bose Oxford University Press
- *National Humana rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies*, S Rajagopalan, ICAI- 2012
- *Regional Inequilities in India* Bhat L SSSRD- New Delhi
- *Urbanisation in India: Challenges, Opportunities & the way forward*, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
- *The Constitution of India*, P M Bakshi 2011
- *The Problems of Linguistic States in India*, Krishna Kodesia Sterling Pub
- *Politics in India: structure, Process and Policy* Subrata Mitra, Routledge Pub
- *Politics in India*, Rajani Kothari, Orient Blackswan
- *Problems of Communalism in india*, Ravindra Kumar Mittal Pub
- *Combating communalism in India: Key to National Integration*, Kawal Kishor Bhardwaj, Mittal Pub

Foundation Course in NSS III

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines*, March 2012
- *Rashtriya Seva Yojana Sankalpana - Prof. Dr. Sankay Chakane, Dr. Pramod\Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators*, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,
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- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers*, Gurmeet Hans.
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- *New Trends in NSS, Research papers published by University of Pune*
- *ANOOGUNJ Research Journal*, published by NSS Unit C. K. Thakur college
- *Training Manual for Field Work published by RGNIYD, Chreeperumbudur*
- *Prof. Ghatole R.N. Rural Social Science and Community Development.*

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- Purushottam Sheth, Dr. Shailaja Mane, *National Service Scheme*
- Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12
- National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
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Foundation Course in NCC - III

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Foundation Course in Physical Education - III

- Lippian Cott Williams and Wilkins 2006.
- American College of Sports Medicine, ACSM's, *Guidelines for Exercise Testing and Prescription*. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.
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Information Technology in Accountancy - I

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

Business Law (Business Regulatory Framework) -II

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

Business Economics

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Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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Reference Books

Reference Books
Financial Accounting (Special Accounting Areas) IV
• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi • <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi • <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi • <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Management Accounting (introduction to Management Accounting)
• <i>Cost Management</i> by Saxena & Vashist • <i>Cost & Management Accounting</i> by Ravi N.Kishor ,Publication Taxmonth • <i>Essential of Management Accounting</i> by P.N.Reddy,Himalaye • <i>Advanced Management Accounting</i> by Robert S Kailar,Holl • <i>Financial Of Management Accounting</i> by S.R.Varshney,Wisdom • <i>Introduction Of Management Accounting</i> by Charbs T Horngam, PHI Learning • <i>Management Accounting</i> by I.m.Pandey, Vikas • <i>Cost & Management Accounting</i> by D.K.Mattal,Galgotia • <i>Management Accounting</i> by Khan & Jain,Tata Megaw • <i>Management Accounting</i> by R.P.Resstogi
Auditing III
• <i>Contemporary Auditing</i> by Kamal Gupta, Tata Mc-Graw Hill, New Delhi • <i>A Hand-Book of Practical Auditing</i> by B.N. Tandon, S. Chand and Company, New Delhi • <i>Fundamentals of Auditing</i> by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi • <i>Auditing: Principles and Practice</i> by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi • <i>Auditing and Assurance for CA IPCC</i> by Sanjib Kumar Basu, Pearson Education, New Delhi • <i>Contemporary Auditing</i> by Kamal Gupta, McGrow Hill Education Pvt. Ltd., New Delhi • <i>Fundamentals of Auditing</i> by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
Taxation III (Direct Taxes II)
• <i>Direct Taxes Law & Practice</i> by V.K. Singhanian - Taxman • <i>Systematic Approach to Direct Tax</i> by Ahuja & Gupta - Bharat Law House • <i>Income Tax Ready Recknoner</i> by Dr .V.K. Singhanian - Taxman • <i>Direct Tax Laws</i> by T.N. Manoharan - Snow White

Wealth Management

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

Information Technology in Accountancy II

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

Foundation Course in Management (Introduction to Management) - IV

- *Essentials of Management* by Koontz H & W published by McGraw Hill
- *Principles of Management* by Ramaswamy published by Himalaya
- *Management Concept and Practice* by Hannagain T published by McMillan
- *Basic Managerial Skills for All* by McGrath E.H published by Prentice Hall of India
- *Management – Text and Cases* by VSP Rao published by Excel Books
- *Essentials of Management* by Massie Joseph published by Prentice Hall of India
- *Management: Principles and Guidelines* by Thomas Duening & John Ivancevich published by Biztantra
- *Management Concepts and Strategies* by J S Chandran published by Vikas Publishing House
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Foundation Course in NSS IV

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
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- *National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
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- *Social service opportunities in hospitals, Kapil K. Krishnan, TISS*
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- *ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college*
- *Training Manual for Field Work published by RGNIYD, Chreepurumbudur*
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Foundation Course in NCC - IV

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- *"AVAN" Model of Disaster Mang.*, Vinayak Dalvie, *Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges*, Elphinstone College, Jan 2007.
- *Humanistic Tradition of India*, N.L.Gupta, Mohit Publication, New Delhi
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Reference Books
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Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III and IV
with effect from the Academic Year 2017-2018

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

Sr. No.	Particular	Marks
1	Semester End Practical Examination (20 Marks)	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
 - ii) Theory question paper pattern
 - There shall be five 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. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme at
Third Year
*Semester V and VI***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Financial Accounting - V	04	5	Financial Accounting - VII	04
6	Financial Accounting - VI	04	6	Project Work	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - III	01	Cost Accounting - IV
02	Financial Management - II	02	Financial Management - III
03	Taxation - IV (Indirect Taxes - II)	03	Taxation - V (Indirect Taxes- III)
04	International Finance	04	Security Analysis and Portfolio Management
05	Financial Analysis and Business Valuation	05	Management Control Systems
06	Management -II (Management Applications)	06	Economics Paper – III (Indian Economy)
Note: Course selected in Semester V will continue in Semester VI			

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>	
5	Financial Accounting - V	04
6	Financial Accounting - VI	04
Total Credits		20

<i>*List of Elective Courses for Semester V (Any Four)</i>	
01	Cost Accounting - III
02	Financial Management - II
03	Taxation - IV (Indirect Taxes - II)
04	International Finance
05	Financial Analysis and Business Valuation Management
06	Management -II (Management Applications)I

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

1. 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

Sr. No.	Modules / Units
1	Uniform Costing and Inter –Firm Comparison
	Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations Practical problems
2	Integrated System and Non- integrated System of Accounts
	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems
3	Operating Costing
	Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service
4	Process Costing – Equivalent units of Production and Inter Process Profit
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems
5	Activity Based Costing System
	Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

2. 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

Sr. No.	Modules / Units
1	Strategic Financial Management
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager
2	Capital Budgeting – Project Planning & Risk Analysis
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
3	Capital Structure Theories and Dividend Decisions
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
4	Mutual Fund and Bond Valuation
	Introduction to Mutual Fund- History & 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. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
5	Credit Management
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

3. Taxation – IV (Indirect Taxes – II)

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

Sr. No.	Modules / Units
1	Introduction to Indirect Taxation and GST
	Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act
2	Levy and Collection of GST
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
3	Concept of Supply
	Taxable Event Supply Place of Supply Time of Supply Value of Supply
4	Documentation
	Tax Invoices, Credit and Debit notes
5	Input Tax Credit and Computation of GST
	Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies
6	Registration
	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

4. International Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Derivatives – Futures	15
02	Derivatives – Options	15
03	Foreign Exchange Markets and Dealings	15
04	Foreign Exchange Exposure and Risk Management	15
Total		60

Sr. No.	Modules / Units
1	Derivatives – Futures
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.
2	Derivatives – Options
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.
3	Foreign Exchange Markets and Dealings
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.
4	Foreign Exchange Exposure and Risk Management
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

5. Financial Analysis and Business Valuation

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Financial Modeling for Project Appraisal	05
02	Financial Analysis	15
03	Growth Analysis and Sustainable Earning	10
04	Basics of Valuation	06
05	Valuation Models	12
06	Valuation of Assets and Liabilities	12
Total		60

Sr. No.	Modules / Units
1	Financial Modeling for Project Appraisal
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques
2	Financial Analysis
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability
3	Growth Analysis and Sustainable Earning
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios
4	Basics of Valuation
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis
5	Valuation Models
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation
6	Valuation of Assets and Liabilities
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

6. Management- II (Management Applications)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Marketing Management	15
02	Production Management	15
03	Human Resource Management	15
04	Financial Management	15
Total		60

Sr. No.	Modules / Units
1	Marketing Management
	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	Production Management
	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	Human Resource Management
	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory, Douglas MacGregor's Theory X and Theory Y Case studies based on the above topics
4	Financial Management
	Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

2. Core Courses (CC)

1. 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	10
Total		60

Sr. No.	Modules / Units
1	Underwriting of shares & debentures
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
2	Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems
3	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems
4	Internal Reconstruction
	Need for reconstruction and company law provisions. 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 accounting treatment for same. Practical problems
5	Liquidation of Companies
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018- 2019

2. Core Courses (CC)

2. 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

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
2	Final Accounts of Insurance Company (Excl. Life Insurance)
	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.
3	Non – Banking Financial Companies
	Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement
4	Valuation of Goodwill and Shares
	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method
5	Accounting for Limited Liability Partnership
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts

Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester V
with effect from the Academic Year 2018-2019

Reference Books

Reference Books
Elective Courses (EC)
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
Taxation - Indirect Taxes - 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
International Finance
- P G Apte, International Financial Management, 5th Edition, The McGraw Hill - Cheol . S. Eun & Bruce G. Resnick, International Finance Management - Maurice D. Levi, International Finance – Special Indian Edition - Prakash G. Apte, International Finance – A Business Perspective - V A. Aadhani, International Finance

Reference Books

Financial Analysis and Business Valuation

- *Valuation: Measuring and Managing the value of Companies*: Thomas Copeland- Wiley
- *The Handbook of Advance Business Valuation*: Robert F Reilly and Robert Swhweish: Mc Graw hill
- *Business Valuation*: Pitabas Mohanty- Taxmann
- *Valuation- Measuring and Managing the value of Companies* : Tim Koller- Mc Kinsey & Co

Management II (Management Applications)

- 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*

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 Chandwichk, Pentice Hall of India Adin Bakley (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

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>	
1,2,3 & 4	**Any four courses from the following list of the courses	12
2	<i>Core Course (CC)</i>	
5	Financial Accounting - VII	04
6	Project Work	04
Total Credits		20

**List of Elective Courses for Semester VI (Any Four)	
01	Cost Accounting - IV
02	Financial Management - III
03	Taxation - V (Indirect Taxes- III)
04	Management Control Systems
05	Security Analysis and Portfolio Management
06	Economics Paper – III Indian Economy)

***Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019***

1. Elective Courses (EC)

1. 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

Sr. No.	Modules / Units
1	Budgeting and Budgetary Control
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting <i>Practical problems of preparing flexible budgets and functional budgets</i>
2	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis
	Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor <i>Practical problems based on using the marginal costing formulae and key factor</i>
3	Managerial Decision Making
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision <i>Practical problems</i>
4	Standard Costing and Variance Analysis
	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances <i>Practical problems</i>

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

2. Financial Management - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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

Sr. No.	Modules / Units
1	Business Valuation
	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.
2	Mergers and Acquisitions
	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)
3	Corporate Restructuring and Takeovers
	Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)
4	Lease and Hire Purchase Financing
	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase
5	Working Capital financing
	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

3. Taxation - Paper V (Indirect Taxes – III)

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

Sr. No.	Modules / Units
1	Payment of Tax and Refunds
	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	Returns
	Types of Returns and Provisions relating to filing of Returns
3	Accounts, Audit, Assessment and Records
	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 certain special cases, Audit by tax authorities, Special Audit.
4	Custom Act - I
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods
5	Custom Act - II
	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 Warehousing and Drawback
6	Foreign Trade Policy
	Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

4. Security Analysis and Portfolio Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Portfolio Management – An Introduction & Process	12
02	Portfolio Management – Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Efficient Market Theory & CAPM	12
Total		60

Sr. No.	Modules / Units
1	Portfolio Management – An Introduction & Process
	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.
2	Portfolio Management – Valuation
	Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
3	Fundamental Analysis
	Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk (Leverages)
4	Technical Analysis
	Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis

Sr. No.	Modules / Units
5	Efficient Market Theory & CAPM
	Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

5. Management Control Systems

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Developments in Management Accounting and Control Systems	08
02	Financial Goal Setting	12
03	Responsibility Centres	15
04	Transfer Pricing	15
05	Inflation Accounting	10
Total		60

Sr. No.	Modules / Units
1	Developments in Management Accounting and Control Systems
	–Introduction- The Modern economic environment, Traditional production processes, The background to change, The new manufacturing computer-aided design, Computer-aided manufacturing, Computer-integrated manufacturing, Flexible manufacturing systems, Value chain, Production operations systems and Management strategies, Material requirements planning, Manufacturing Resources Planning, Optimised Production Technology (OPT), ERP, CRM and SCM Just-in-time concept , Total Quality Management (TQM) and Synchronous Manufacturing. Control in special sectors: Scrap Control, Control of R & D – Project Control, Administrative Cost Control and the emphasis on continuous improvement.
2	Financial Goal Setting
	Analysis of Incremental ROI, Sensitivity Analysis, Developing Financial Goals along Organizational Hierarchy. Concept and Technique of Responsibility Budgeting - Analytical framework for Developing Responsibility Budgets - Integrating Responsibility Budgets Integrating Responsibility Budgeting with MBO System.
3	Responsibility Centres
	Introduction to Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre. Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI)
4	Transfer Pricing
	Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations
5	Inflation Accounting
	Introduction - Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under conditions of change in price level.

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

1. Elective Courses (EC)

6. Economics Paper – III (Indian Economy)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction Agricultural Sector	15
02	Industrial Sector	15
03	Service Sector and External Sector	15
04	Money and Banking	15
Total		60

Sr. No.	Modules / Units
1	Introduction Agricultural Sector
	Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy
2	Industrial Sector
	Growth and pattern of industrialization Industrial Policy of 1991. Public sector enterprises and disinvestment policy Small scale sector- problems and prospects
3	Service Sector and External Sector
	Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO
4	Money and Banking
	Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions

Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019

2. Core Courses (EC)

1. 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 Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	15
03	Investment Accounting (w.r.t. Accounting Standard - 13)	10
04	Mutual Fund	08
05	Introduction to IFRS and Indian Accounting Standards	12
Total		60

Sr. No.	Modules / Units
1	Final Account for Electricity Company
	Final Accounts as per Double Account System • Final Accounts as per Electricity Rules • Receipt & Expenditure on Capital Account • General Balance Sheet • Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems
2	Final Accounts for Co-Operative Society (Co-Operative Housing Society and 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 housing society & Consumer Co-Operative Society
3	Investment Accounting (w.r.t. Accounting Standard- 13)
	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.
4	Mutual Fund
	Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.
5	Introduction to IFRS
	Accounting standards: 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 Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS

**Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester VI
with effect from the Academic Year 2018-2019**

Reference Books

Reference Books
Elective Courses (EC)
Cost Accounting- IV
• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi • <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
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• <i>Fundamentals of Financial Management</i> by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi • <i>Fundamentals of Financial Management</i> by Vyuptakesh Sharma, Pearson Education, New Delhi • <i>Fundamentals of Financial Management</i> by J.C. Van Horne, Prentice Hall of India, New Delhi • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi • <i>Financial Management</i> by I.M. Pandey, Vikas Publishing House, New Delhi • <i>Financial Management</i> by C. Paramasivan & T. Subramanian • <i>Financial Management</i> by IM Pandey • <i>Financial Management</i> by Ravi Kishor • <i>Financial Management</i> by Khan & Jain
Taxation - Indirect Taxes - III
• <i>Indirect Taxes: Law and Practice</i> by V.S. Datey, Taxmann • <i>Indirect Taxes</i> by V.S. Balchandra, Sultan Chand and Sons, New Delhi • <i>GST Law & practice with Customs & FTP</i> by V.S. Datey, Taxmann • <i>GST</i> by V.S. Datey, Taxmann • <i>GST & customs Law</i> by K.M. Bansal, University Edition • <i>GST Law & practice with Customs & FTP</i> by Vineet Sodhani, Snow White Publications • <i>GST Law & practice with Customs & FTP</i> by Sanjiv Agarwal, Snow White Publications • <i>Indirect taxes(Containing GST, Customs & FTP)</i> by MOhd. Rafi, Bharat Publications
Security Analysis And Portfolio Management
• <i>Blake, David 1992, Financial Market Analysis</i>, McGraw Hill London • <i>Francis J.C Investments, Analysis and Management</i> McGraw Hill New York. • <i>Pistolese Clifford Using Technical Analysis</i> Vision Books • <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.</i>

Reference Books

Management Control Systems

- Anthony & Govindrajana - Management Control Systems (TATA McGraw Hill), 12th Edition, 2006.
- Bob Scarlett – Management Accounting and Performance Evaluation, Oxford Press, 2006 Edition
- Maciaririllo & Kirby – Management Control Systems (Prentice Hall India), 2th Edition

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 Datta K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi

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
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- 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

University of Mumbai



B.Com. (Accounting and Finance) Programme Guidelines for Project Work at Third Year Semester VI

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)

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 learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among 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 learner 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 bounded.
 - The project report should be 80 to 100 pages

Format

1st page (Main Page)

Title of the problem of the Project

**A Project Submitted to
University of Mumbai for partial completion of the degree of
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

2nd Page

This page to be repeated on 2nd 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 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, table of information's, 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**

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, “ _____ *Title of the Project* _____ ” 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.



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, here by 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 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.

2. 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 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 bounded.
 - 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.	
• Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• Conduct of Viva-voce	40 Marks
▪ 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.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance) Programme
at Semester V and VI
with effect from the Academic Year 2018-2019**

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

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

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
 - There shall be five 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. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.