

AC- 02/03/2019

Item No-2.1



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

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

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

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

**(Choice Based Credit, Grading and Semester System with  
effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

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

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>S.Y.B.Com (Accounting &amp; Finance)</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>F.Y.B.Com(Accounting &amp; Finance)</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	<b>-----</b>
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>U.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>



<b>III</b>	Elective Courses	UGBAF301	Financial Accounting(Special Accounting Areas) – III	04	03	40	60	100
	Elective Courses	UGBAF302	Cost Accounting (Methods of Costing) - II	04	03	40	60	100
	Elective Courses	UGBAF303	Taxation - I (Direct Taxes Paper- I)	04	03	40	60	100
	Ability Enhancement Compulsory Course (AECC)	UGBAF304	Information Technology in Accountancy – I	04	03	40	60	100
	Skill Enhancement Courses (SEC)	UGBAF305	Foundation Course in Commerce (Financial Market Operations) – III	03	02	40	60	100
	Core courses	UGBAF306	Business Law ( Business Regulatory Framework) II	04	03	40	60	100
	Core courses	UGBAF307	Business Economics – II	04	03	40	60	100
			* Skill enhancement course	02	01	20	30	50
			<b>TOTAL</b>	<b>29</b>	<b>21</b>	<b>300</b>	<b>450</b>	<b>750</b>
<b>IV</b>	Elective Courses	UGBAF401	Financial Accounting(Special Accounting Areas) – IV	04	03	40	60	100
	Elective Courses	UGBAF402	Management Accounting (Introduction to Management Accounting)	04	03	40	60	100
	Elective Courses	UGBAF403	Taxation - II (Direct Taxes Paper- II)	04	03	40	60	100
	Ability Enhancement Compulsory Course (AECC)	UGBAF404	Information Technology in Accountancy – II	04	03	40	60	100
	*Skill Enhancement Courses (SEC)	UGBAF405	Foundation Course in Management (Introduction to Management) – IV	03	02	40	60	100
	Core courses	UGBAF406	Business Law (Company Law) – III	04	03	40	60	100
	Core courses	UGBAF407	Management –II (Management Application)	04	03	40	60	100
			*Value added course	02	01	20	30	50
			<b>TOTAL</b>	<b>29</b>	<b>21</b>	<b>300</b>	<b>470</b>	<b>750</b>

<b>SYBAF Syllabus</b>				
<b>Semester III</b>				
Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAF 301	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	3	4
		Piecemeal Distribution of Cash		

		Amalgamation of Firms		
		Conversion / Sale of a Partnership Firm into a Ltd. Company		
		Accounting of Transactions of Foreign Currency		
2	UGBAF 302	Classification of Costs and Cost Sheet	3	4
		Reconciliation of cost and financial accounts		
		Contract Costing		
		Process Costing		
3	UGBAF 303	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	3	4
		Heads of Income		
		Deductions under Chapter VI – A		
		Computation of Total Income		
4	UGBAF 304	Introduction to Computers	3	4
		Office Productivity Tools		
		Web		
		Introduction to Internet and other emerging technologies		
		Electronic Commerce		
5	UGBAF 305	An Overview of the Financial System	3	4
		Financial Markets		
		Financial Instruments		
		Financial Services		
6	UGBAF 306	The Indian Partnership Act – 1932	3	4
		Limited Liability Partnership Act – 2008		
		Factories Act – 1948		
7	UGBAF 307	Overview of Macroeconomics	3	4
		Money, Prices and inflation		
		Introduction to Public Finance		
		Public Revenue, public expenditure and Debt		
		Fiscal Management and Financial Administration		

- Note:** 1. Blue Highlighted Topic/Course has focus on employability/entrepreneurship/skill development.  
2. Green Highlighted Topic/Course is related to local/national/regional & global development needs.

### **UGBAF301- FINANCIAL ACCOUNTING (SPECIAL ACCOUNTING AREAS) – III (SYBAF SEM III)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: Financial Accounting-III</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>

	<b>Total</b>		<b>100</b>
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*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
<b>1</b>	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</b>
	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
<b>2</b>	<b>Piecemeal Distribution of Cash</b>
	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
<b>3</b>	<b>Amalgamation of Firms</b>
	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

<b>4</b>	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>
	Realization method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company
<b>5</b>	<b>Accounting of Transactions of Foreign Currency</b>
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences

**UGBAF302-COST ACCOUNTING (METHODS OF COSTING) – II  
(SYBAF SEM III)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: - Cost Accounting (Methods of Costing) – II</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of lectures</b>
1	Classification of Costs and Cost Sheet	15
2	Reconciliation of cost and financial accounts	15

3	Contract Costing	15
4	Process Costing	15
	Total	15

Sr. No.	Modules / Units
<b>1</b>	<b>Classification of Costs and Cost Sheet</b>
	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
<b>2</b>	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on reconciliation of cost and Financial accounts
<b>3</b>	<b>Contract Costing</b>
	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(Only Theory), practical problems
<b>4</b>	<b>Process Costing</b>
	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

### UGBAF303 Taxation – I-(Direct Taxes Paper- I) (SYBAF SEM III)

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: - Taxation - I (Direct Taxes Paper- I)</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

### *Modules at a Glance*

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



	<b>Total</b>	60
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Sr. No.	Modules / Units
<b>1</b>	<p><b>Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income</b></p> <p><b>Definitions u/s – 2 :</b> Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p><b>Basis of Charge :</b> Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p><b>Exclusions from Total Income:</b> Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual &amp; Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p><b>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</b></p>
<b>2</b>	<p><b>Heads of Income Various</b></p> <p><b>Heads of Income</b></p> <p><b>Salary Income:</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p><b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value</p> <p><b>Profits &amp; Gains From Business &amp; Profession :</b> Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA &amp; 44AE including : Section 2 – Business</p> <p><b>Capital Gains :</b> Section 45, 48, 49, 50, 54 and 55</p> <p><b>Income from Other Sources:</b> Section 56 – 59</p>
<b>3</b>	<p><b>Deductions under Chapter VI – A</b></p> <p>80 A- Restriction on claim in Chapter VI- A deductions</p> <p>80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund</p> <p>80D – Medical Insurance Premium</p> <p>80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan</p> <p>80 TTA- Interest on Saving Bank account</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p>
<b>4</b>	<p><b>Computation of Total Income</b></p> <p>Computation of Total Income of Individual and HUF with respect to above heads and deductions</p>

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

**UGBAF304-INFORMATION TECHNOLOGY IN ACCOUNTANCY - I  
(SYBAF SEM III)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: -Information Technology in Accountancy – I</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

*Modules at a Glance*

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
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Computers</b>
	History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management

	Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies Practical on networking with the help of software.
<b>2</b>	<b>Office Productivity Tools</b>
	<b>MS Word:</b> Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up <b>MS Excel:</b> Creating Worksheet, Creating Various Formulae, Creating Charts Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation
<b>3</b>	<b>Web</b>
	Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimization
<b>4</b>	<b>Introduction to Internet and other emerging technologies</b>
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies
<b>5</b>	<b>Electronic Commerce</b>
	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.

**UGBAF305 FOUNDATION COURSE IN COMMERCE (FINANCIAL  
MARKET OPERATIONS) - III (SYBAF SEM III)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: -Foundation Course in Commerce (Financial Market Operations) – III</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

*Modules at a Glance*

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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>An Overview of the Financial System</b>
	Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries
<b>2</b>	<b>Financial Markets</b>

	<p>Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India</p> <p>Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System</p> <p>Bond Market in India</p> <p>Debt Market in India</p>
<b>3</b>	<b>Financial Instruments</b>
	<p>Meaning and types of Financial Instruments</p> <p>Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield</p> <p>REPO, TBs, Equities, Bonds, Derivatives, others</p>
<b>4</b>	<b>Financial Services</b>
	<p>Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication.</p> <p>Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper</p>

**UGBAF306-BUSINESS LAW (BUSINESS REGULATORY FRAMEWORK) II  
(SYBAF SEM III)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: -Business Law (Business Regulatory Framework) II</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
	<b>Total</b>		<b>100</b>

*Modules at a Glance*

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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>The Indian Partnership Act – 1932</b>
	a) Concept of Partnership <ul style="list-style-type: none"> <li>● Partnership and Company</li> <li>● Test for determination of existence for partnership</li> <li>● Kinds of partnership</li> </ul> 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
<b>2</b>	<b>Limited Liability Partnership Act – 2008</b>
	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
<b>3</b>	<b>Factories Act – 1948</b>
	a)Definitions <ul style="list-style-type: none"><li>• Section 2 (k) – Manufacturing Process</li><li>• Section2 (l) –Workers</li><li>• Section 2 (m)– Factory</li></ul> b) Provisions pertaining to <ul style="list-style-type: none"><li>i. Health- Section 11 to Section 20</li><li>ii. Safety- Section 21 to Section 41</li><li>iii. Welfare- Section 42 to Section 49</li></ul>

## UGBAF307-BUSINESS ECONOMICS – II (SYBAF SEM III)

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-III</b>	
<b>Subject Name: - Business Economics – II</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	-----	<b>40</b>
		<b>Total</b>	<b>100</b>

### *Modules at a Glance*

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

Sr. No.	Modules / Units
<b>1</b>	<b>Overview of Macroeconomics</b>
	<p><b>Macroeconomics:</b> Meaning, Scope and Importance.  <b>Circular flow of aggregate income and expenditure</b> and its Importance- closed and open economy models.  <b>The Measurement of National Product:</b> Meaning and Importance of National Income Accounting- conventional and <b>Green GNP and NNP concepts -National Income and Economic Welfare.</b>  <b>Trade Cycles:</b> Features and Phases  <b>Classical Macro economics : Say's law of Markets</b> - Features, Implications and Criticism</p>
<b>2</b>	<b>Money, prices and Inflation</b>
	<p><b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money.  <b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money  <b>Money and prices:</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach.  <b>Inflation :</b> Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</p>



<b>3</b>	<b>Introduction to Public Finance</b>
	<p><b>Meaning and Scope of Public finance.</b>  <b>Major fiscal functions :</b> allocation function, distribution function &amp; stabilization function  <b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views - the Principle in Practice, Limitations.  <b>Relation between Efficiency, Markets and Governments.</b>  <b>The concept of Public Goods and the role of Government.</b>  Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p>
<b>4</b>	<b>Public revenue, Public Expenditure and Debt</b>
	<p><b>Sources of Public Revenue:</b> tax and non-tax revenues. Objectives of taxation - Canons of taxation - Types of taxes: direct and indirect - <b>Shifting of tax burden:</b> Impact and incidence of taxation - Processes- factors influencing incidence of taxation.  <b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.  <b>Redistributive and Anti – Inflationary nature of taxation</b> and their implications  <b>Public Expenditure:</b> 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.  <b>Significance of Public Expenditure:</b> Social security contributions- Low Income Support and Social Insurance Programmes.  <b>Public Debt :</b> Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p>
<b>5</b>	<b>Fiscal Management and Financial Administration</b>
	<p><b>Fiscal Policy:</b> Meaning, Objectives, constituents and Limitations.  <b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy:</b> Principles of Sound and Functional Finance.  <b>Budget-</b> Meaning objectives and types - Structure of Union budget – Deficit concepts- Fiscal Responsibility and Budget Management Act.  <b>Intergovernmental Fiscal Relations :</b>fiscal federalism and fiscal decentralization- central-state financial relations - 14th Finance Commission recommendations</p>

**at Semester III**  
**Reference Books**

**UGBAF301- FINANCIAL ACCOUNTING**

**(SPECIAL ACCOUNTING AREAS) – III**

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

**UGBAF302-COST ACCOUNTING (METHODS OF COSTING) – II**

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

**UGBAF303 TAXATION – I-(DIRECT TAXES PAPER- I)**

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

**UGBAF304-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

**UGBAF305 FOUNDATION COURSE IN COMMERCE**

**(FINANCIAL MARKET OPERATIONS) – III**

- Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New

Delhi, 2012.

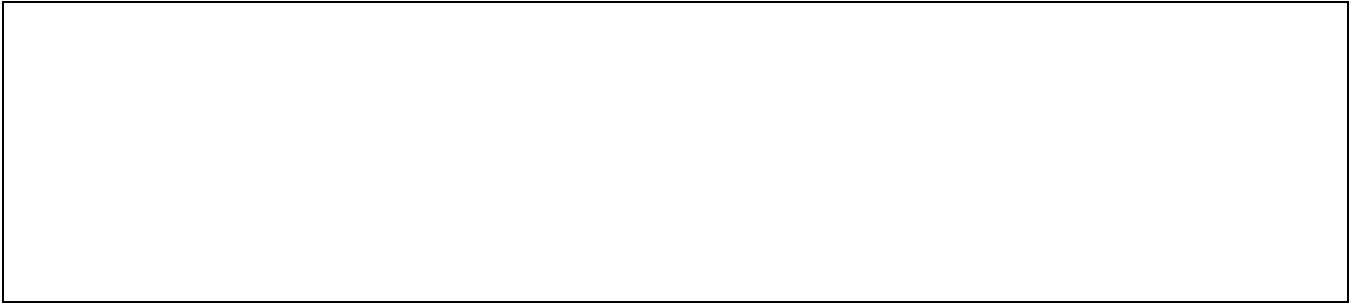
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- Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
- G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
- Kaushal, Rachana, *Women and Human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

## **UGBAF306-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*

## **UGBAF307-BUSINESS ECONOMICS – II**

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



**SYBAF Syllabus**

**Semester IV**

Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAF 401	Preparation of Final Accounts of Companies.	3	4
		Redemption of Preference Shares		
		Redemption of Debentures		
		Ascertainment and Treatment of Profit Prior to Incorporation		
		Foreign Branch		
2	UGBAF 402	Introduction to Management Accounting	3	4
		Analysis and Interpretation of Accounts		
		Financial Statement analysis: Ratio analysis		
		Cash Flow Analysis		
		Working Capital Management		
3	UGBAF 403	Clubbing & Set Off & Carry Forward of Losses	3	4
		Computation of Tax liability of Individual & HUF		
		Computation of Income of Partnership Firm.		
		Return of Income – Sec 139		
		Tax Deduction at Source, Advance Tax, Interest Payable		
		DTAA U/S 90 & 91		
		Tax Planning & Ethics in Taxation		
4	UGBAF 404	Business Process	3	4
		Computerized accounting system		
		Concept of MIS Reports in Computer Environment		
		IT and Auditing		
5	UGBAF 405	Introduction to Basic Management Concepts	2	3
		Planning		
		Organizing		
		Staffing		
		Directing and Controlling		
6	UGBAF 406	Definitions	3	4
		Incorporation of companies		
		Public Offer		
		Private Placement		
		Share Capital and Debentures		
7	UGBAF 407	Marketing Management	3	4
		Production Management		
		Human Resource Management		
		Financial Management		

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

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

**UGBAF401-FINANCIAL ACCOUNTING  
(SPECIAL ACCOUNTING AREAS) – IV (SYBAF SEM IV)**

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

**Semester-IV**

<b>Subject Name: Financial Accounting-IV</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

### *Modules at a Glance*

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
<b>1</b>	<b>Preparation of Final Accounts of Companies</b>
	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)
<b>2</b>	<b>Redemption of Preference Shares</b>
	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.
<b>3</b>	<b>Redemption of Debentures</b>
	Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of Debentures)
<b>4</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes
<b>5</b>	<b>Foreign Branch</b>

**UGBAF402- MANAGEMENT ACCOUNTING (INTRODUCTION TO  
MANAGEMENT ACCOUNTING) (SYBAF SEM IV)**

<b>B.Com (Accounting &amp; Finance)</b>	<b>Semester-IV</b>	
<b>Subject Name: Management Accounting</b>		
<b>Lectures per week</b>	<b>04</b>	
<b>Credits</b>	<b>03</b>	
	<b>Hours</b>	<b>Marks</b>

<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	-----	<b>40</b>
	<b>Total</b>		<b>100</b>

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	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
	<b>Total</b>	<b>60</b>

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Introduction to Management Accounting</b>
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting
<b>2</b>	<b>Analysis and Interpretation of Accounts</b>
	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)
<b>3</b>	<b>Financial Statement analysis: Ratio analysis</b>
	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. <b>Balance Sheet Ratios:</b> i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio <b>Revenue Statement Ratios:</b> i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio <b>Stock Turnover Ratio</b> <b>Combined Ratio</b> 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
<b>4</b>	<b>Cash Flow Analysis</b>
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))
<b>5</b>	<b>Working Capital Management</b>
	Concept, Nature of Working Capital , Planning of Working Capital Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization Operating Cycle Practical Problems

### UGBAF403 TAXATION – II-(DIRECT TAXES PAPER- II) (SYBAF SEM IV)

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-IV</b>	
<b>Subject Name: - Taxation - II (Direct Taxes Paper-II)</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
	<b>Total</b>		<b>100</b>

### *Modules at a Glance*

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
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Clubbing of Income – Section 60 to 65</b>
<b>2</b>	<b>Set Off &amp; Carry Forward of Losses</b> 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
<b>3</b>	<b>Computation of Tax Liability of Individual &amp; HUF</b>
<b>4</b>	<b>Computation of Income of Partnership Firm in Relation to Sec :40(b) &amp; Tax Thereon with Applicable Rate of Tax</b>
<b>5</b>	<b>Return of Income – Sec 139</b> Excluding u/s 139(4A), 139(4B), 139(4C) & 139(4D)
<b>6</b>	<b>Tax Deduction at Source</b> <b>Advance Tax U/S 207,208, 209, 210 &amp; 211</b> <b>Interest Payable U/S 234A, 234B, 234C</b> <b>Basic Aspects of Deduction of Taxes at Source</b> 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 <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b> 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 <b>Interest Payable U/S 234A, 234B, 234C</b>

	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.

**UGBAF404 INFORMATION TECHNOLOGY IN ACCOUNTANCY – II  
(SYBAF SEM IV)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-IV</b>	
<b>Subject Name: - Information Technology in Accountancy - II</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
	<b>Total</b>		<b>100</b>

*Modules at a Glance*

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

Sr. No.	Modules / Units
1	<b>Business Process</b>
	<p>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</p>
2	<b>Computerized accounting system</b>
	<p>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</p>
	<p>what is the desired output i.e. financial reports and other reports.  Accounting Software-Introduction and meaning, Advantages of accounting software,  Uses of Accounting software Various accounting software's Accounting software  TALLY – Accounting and reports</p>
3	<b>Concept of MIS Reports in Computer Environment</b>
	<p>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</p>
4	<b>IT and Auditing</b>
	<p>Need and importance of IT in auditing  Auditing in IT environment</p>

**UGBAF405 FOUNDATION COURSE IN MANAGEMENT  
(INTRODUCTION TO MANAGEMENT) – IV (SYBAF SEM IV)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-IV</b>	
<b>Subject Name: - Foundation Course in Management (Introduction to Management) – IV</b>			
<b>Lectures per week</b>		<b>03</b>	
<b>Credits</b>		<b>02</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
	<b>Total</b>		<b>100</b>

*Modules at a Glance*

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

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Basic Management Concepts</b>
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management
<b>2</b>	<b>Planning</b>
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making
<b>3</b>	<b>Organising</b>
	Definition, nature and significance Process of organization Principles of organization Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation
<b>4</b>	<b>Staffing</b>
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview
<b>5</b>	<b>Directing and Controlling</b>
	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

**UGBAF406 BUSINESS LAW (COMPANY LAW) – III (SEM-IV)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-IV</b>	
<b>Subject Name: Business Law (Company Law)-III</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
		<b>Total</b>	<b>100</b>

**Modules at a Glance**

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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Definitions</b>

	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
<b>2</b>	<b>Incorporation of companies</b>
	Section 3 to Section 20
<b>3</b>	<b>Public Offer</b>
	Sections 23, 25 to 28, 33, 35, 39
<b>4</b>	<b>Private Placement</b>
	Section 42
<b>5</b>	<b>Share Capital and Debentures</b>
	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*

**UGBAF407-MANAGEMENT- II (MANAGEMENT APPLICATION)  
(SYBAF SEM IV)**

<b>B.Com (Accounting &amp; Finance)</b>		<b>Semester-IV</b>	
<b>Subject Name: Management- II</b>			
<b>Lectures per week</b>		<b>04</b>	
<b>Credits</b>		<b>03</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>External Examination</b>	<b>2 Hours</b>	<b>60</b>
	<b>Internal</b>	<b>-----</b>	<b>40</b>
	<b>Total</b>		<b>100</b>

*Modules at a Glance*

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

<b>Sr. No.</b>	<b>Modules / Units</b>
1	<b>Marketing Management</b>
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding



	<p>Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies</p> <p>Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels</p> <p>Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication</p> <p>Case studies based on the above topics</p>
2	<p><b>Production Management</b></p> <p>Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control</p> <p>Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India</p> <p>Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000</p> <p>Inventory Management – Meaning and Methods</p> <p>Case studies based on the above topics</p>
3	<p><b>Human Resource Management</b></p> <p>Human Resource Management – Meaning, Nature, Functions of Human Resource Management</p> <p>Human Resource Planning- Meaning, Process of Human Resource Planning</p> <p>Human Resource Development- Methods of Developing Human Resource</p> <p>Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal</p> <p>Employee retention</p> <p>Leadership- Traits, Styles</p> <p>Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas McGregor’s Theory X and Theory Y</p> <p>Case studies based on the above topics</p>
4	<p><b>Financial Management</b></p> <p>Meaning and Definition of Financial Management – Functions of Financial Management</p> <p>Capital Budgeting- Introduction, Importance and Process</p> <p>Capital Structure- Meaning, Factors affecting Capital Structure</p> <p>Capital Market – Meaning and Constituents – Functions</p> <p>Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account – Futures and Options</p> <p>Case studies based on the above topics</p>

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

**UGBAF401-FINANCIAL ACCOUNTING**

**(SPECIAL ACCOUNTING AREAS) – IV**

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

**UGBAF402- MANAGEMENT ACCOUNTING**

**(INTRODUCTION TO MANAGEMENT ACCOUNTING)**

- Cost Management by Saxena&Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,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 Horngram, PHI Learnng\
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan &Jain,TataMegaw
- Management Accounting by R.P.Resstogi

**UGBAF403 TAXATION – II-(DIRECT TAXES PAPER- II) (SYBAF SEM IV)**

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

### **UGBAF404 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

### **UGBAF405 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 Hannagan 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

### **UGBAF406 BUSINESS LAW (COMPANY LAW) – III**

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

### **UGBAF407-MANAGEMENT- II (MANAGEMENT APPLICATION)**

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

### INTERNAL EVALUATION FOR 40 MARKS

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

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

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

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

**A) Internal Assessment: 40 %**

**Class Test-20 Marks**

**Activity- 20 Marks**

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

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

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

**B) Semester End Examination: 60 %**

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

**(Detail question paper pattern has been given separately)**

**● Passing Standard**

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

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

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
<b>Q-1</b>	Full Length Practical Question	<b>15 Marks</b>
	OR	
<b>Q-1</b>	Full Length Practical Question	<b>15 Marks</b>
<b>Q-2</b>	Full Length Practical Question	<b>15 Marks</b>
	OR	
<b>Q-2</b>	Full Length Practical Question	<b>15 Marks</b>
<b>Q-3</b>	Full Length Practical Question	<b>15 Marks</b>
	OR	
<b>Q-3</b>	Full Length Practical Question	<b>15 Marks</b>
<b>Q-4</b>	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)	<b>08 Marks</b> <b>07 Marks</b>
	OR	
<b>Q-4</b>	C) Short Notes(any 3)	<b>15 Marks</b>

*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: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
<b>Q-1</b>	Objective Questions A) Sub Questions to be asked 10 and to be answered any 8 B) Sub Questions to be asked 10 and to be answered any 7 (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)	<b>15 Marks</b>
<b>Q-2</b>	A) Theory questions	<b>08 Marks</b>
	B) Theory questions	<b>07 Marks</b>
	OR	
<b>Q-2</b>	C) Theory Questions	<b>08 Marks</b>
	D) Theory Questions	<b>07 Marks</b>
<b>Q-3</b>	A) Theory questions	<b>08 Marks</b>
	B) Theory questions	<b>07 Marks</b>
	OR	
<b>Q-3</b>	C) Theory Questions	<b>08 Marks</b>
	D) Theory Questions	<b>07 Marks</b>
<b>Q-4</b>	A) Theory questions	<b>08 Marks</b>
	B) Theory questions	<b>07 Marks</b>
	OR	
<b>Q-4</b>	C) Short Notes(any 3)	<b>15 Marks</b>