

AC- 19/10/2019

Item No- 3.18



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

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

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

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

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

**(Choice Based Credit, Grading and Semester System with  
effect from the academic year 2020-2021)**

Rayat Shikshan Sanstha's

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

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>T.Y.B.Com (Accounting &amp; Finance)</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>S.Y.B.Com (Accounting &amp; Finance)</b>
<b>3</b>	<b>Passing Marks</b>	<b>Minimum 24 In Semester Exam and 16 CIA</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>2020-2021</b>

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

**Course Structure**

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

**(To be implemented from Academic Year- 2020-2021)**

**Subject Code with List of Subjects**

<b>CLASS</b>	<b>LIST OF ALL SUBJECTS</b>	
<b>FYBAF</b>	<p align="center"><b><u>Semester-I</u></b></p> <p><b>UGBAF101</b> Financial Accounting(Elements of financial accounting)-I  <b>UGBAF102</b> Cost Accounting(Introduction and Elements of Cost-I)-I  <b>UGBAF103</b> Financial Management(Introduction to financial Management)-I  <b>UGBAF104</b> Business Communication  <b>UGBAF105</b> Foundation Course-I  <b>UGBAF106</b> Commerce(Business Environment)-I  <b>UGBAF107</b> Business Economics-I</p>	<p align="center"><b><u>Semester-II</u></b></p> <p><b>UGBAF201</b> Financial Accounting(Special Accounting Areas)-II  <b>UGBAF202</b> Auditing(Introduction and Planning)  <b>UGBAF203</b> Innovative Financial Services  <b>UGBAF204</b> Business Communication-II  <b>UGBAF205</b> Foundation Course-II  <b>UGBAF206</b> Business Law(Business regulatory Framework)-I  <b>UGBAF207</b> Business Mathematics</p>
<b>SYBAF</b>	<p align="center"><b><u>Semester-III</u></b></p> <p><b>UGBAF301</b> Financial Accounting(Special Accounting Areas)-III  <b>UGBAF302</b> Cost Accounting(Methods of Costing)-II  <b>UGBAF303</b> Taxation-I(Direct Tax –I)  <b>UGBAF304</b> Information Technology in Accountancy-I  <b>UGBAF305</b> Foundation course in Commerce(Financial Market Operations)-III  <b>UGBAF306</b> Business Law(Business regulatory Framework)-II  <b>UGBAF307</b> Business Economics-II</p>	<p align="center"><b><u>Semester-IV</u></b></p> <p><b>UGBAF401</b> Financial Accounting(Special Accounting Areas)-IV  <b>UGBAF402</b> Management Accounting(Introduction to Management Accounting)  <b>UGBAF403</b> Taxation-II(Direct Tax –II)  <b>UGBAF404</b> Information Technology in Accountancy-II  <b>UGBAF405</b> Foundation course in Management(Introduction to Management)-IV  <b>UGBAF406</b> Business Law(Company Law)-III  <b>UGBAF407</b> Management –II(Management Application)</p>
<b>TYBAF</b>	<p align="center"><b><u>Semester-V</u></b></p> <p><b>UGBAF501</b> Cost Accounting -III  <b>UGBAF502</b> Financial Management-II  <b>UGBAF503</b> Taxation-III(Indirect Tax-I)  <b>UGBAF504</b> Research Methodology in Accounting and Finance  <b>UGBAF505</b> Financial Accounting-V  <b>UGBAF506</b> Financial Accounting-VI</p>	<p align="center"><b><u>Semester-VI</u></b></p> <p><b>UGBAF601</b> Cost Accounting -IV  <b>UGBAF602</b> Financial Management-III  <b>UGBAF603</b> Taxation-IV(Indirect Tax-II)  <b>UGBAF604</b> Economics –III(Indian Economics)  <b>UGBAF605</b> Financial Accounting-VII  <b>UGBAF606</b> Project Work</p>

**TYBAF**  
(To be implemented from Academic Year- 2020-2021)

Semester	Course Type	Course Code	Course Title	Weekly Lectures	Credits	CE	TE	Total
V	Elective Courses	UGBAF501	Cost Accounting - III	04	03	40	60	100
	Elective Courses	UGBAF502	Financial Management - II	04	03	40	60	100
	Elective Courses	UGBAF503	Taxation – III (Indirect Taxes - I)	04	03	40	60	100
	Elective Courses	UGBAF504	Research Methodology in Accounting and Finance	04	03	40	60	100
	Core courses	UGBAF505	Financial Accounting – V	04	04	40	60	100
	Core courses	UGBAF506	Financial Accounting - VI	04	04	40	60	100
				* Skill enhancement course	02	01	20	30
			<b>TOTAL</b>	<b>26</b>	<b>21</b>	<b>300</b>	<b>450</b>	<b>750</b>
VI	Elective Courses	UGBAF601	Cost Accounting – IV	04	03	40	60	100
	Elective Courses	UGBAF602	Financial Management - III	04	03	40	60	100
	Elective Courses	UGBAF603	Taxation – IV (Indirect Taxes - II)	04	03	40	60	100
	Elective Courses	UGBAF604	Economics Paper – III (Indian Economy)	04	03	40	60	100
	Core courses	UGBAF605	Financial Accounting - VII	04	04	40	60	100
	Core courses	UGBAF606	Project Work	04	04	40	60	100
				*Value added course	02	01	20	30
			<b>TOTAL</b>	<b>26</b>	<b>21</b>	<b>300</b>	<b>470</b>	<b>750</b>

## TYBAF Syllabus

### Semester V

Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAF 501	Uniform Costing and Inter-Firm Comparison	3	4
		Integrated System and Non Integrated System of Accounts		
		Operating Costing		

		Process Costing- Equivalent Units of Production and Inter- process Profit		
		Activity Based Costing System		
2	UGBAF 502	Strategic Financial Management	3	4
		Capital Budgeting – Project Planning & Risk Analysis		
		Capital Structure Theories and Dividend Decisions		
		Mutual Fund and Bond Valuation		
		Credit Management		
3	UGBAF 503	Introduction to Indirect Taxation and GST	3	4
		Levy and Collection of GST		
		Concept of Supply		
		Documentation		
		Input Tax Credit and Computation of GST		
4	UGBAF 504	Introduction to Research	3	4
		Research Design in Accounting and Finance		
		Data Collection and Processing		
		Interpretation and Report Writing		
5	UGBAF 505	Underwriting of shares & debentures	4	4
		Buy-Back of shares		
		AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)		
		Internal Reconstruction		
		Liquidation of Companies		
6	UGBAF 506	Final Accounts of Banking Company	4	4
		Final Accounts of Insurance Company (Excl. Life Insurance)		
		Non – Banking Financial Companies		
		Valuation of Goodwill and Shares		
		Accounting for Limited Liability Partnership		

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

***1. Elective Courses (EC)3  
UGBAF501 Cost Accounting – III  
Modules at a Glance***

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

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

***1. Elective Courses (EC)***

**UGBAF502 Financial Management -II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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	<b>Strategic Financial Management</b>
	<p>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</p>
2	<b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>
	<p>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.</p>
3	<b>Capital Structure Theories and Dividend Decisions</b>
	<p>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 &amp; Dodd Model and M-  M  Model</p>
4	<b>Mutual Fund and Bond Valuation</b>
	<p>Introduction to Mutual Fund- History &amp; Origin, Definition, Meaning,  Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds,</p>



	<p>Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India.</p>
	<p>Classification of Mutual Fund-- Functional/Operational – Open ended, close ended,  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.)</p>
<b>5</b>	<b>Credit Management</b>
	<p>Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables Receivables Management, Ageing Schedule and Credit Management in India</p>

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

**1. Elective Courses (EC)**

**UGBAF503 Taxation – III (Indirect Taxes – I)**

*Modules at a Glance*

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

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Indirect Taxation and GST</b>
	<p><b>Basics for Taxation</b> - 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) <b>Introduction to GST</b> –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. <b>GST Council and GST Network</b> <b>Definitions</b> under CGST Act</p>
<b>2</b>	<b>Levy and Collection of GST</b>
	<p><b>Charge of GST, Levy and Collection GST, Composite and Mixed Supplies</b> under GST, Power to Grant Exemption, Negative list of GST, <b>GST Rate</b> <b>Schedule</b> for Goods and Services</p>
<b>3</b>	<b>Concept of Supply</b>
	<p>Taxable Event Supply <b>Place of Supply</b> <b>Time of Supply</b> <b>Value of Supply</b></p>
<b>4</b>	<b>Documentation</b>

	Tax Invoices, Credit and Debit notes
<b>5</b>	<b>Input Tax Credit and Computation of GST</b>
	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
<b>6</b>	<b>Registration</b>
	<b>Registration</b> – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

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

***1. Elective Courses (EC)***

**UGBAF504 Research Methodology in Accounting and Finance  
Modules at a Glance**

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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1.</b>	<b>Introduction to Research</b>
	Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - <b>Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature</b>
<b>2</b>	<b>Research Design in Accounting and Finance</b>
	Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs
<b>3</b>	<b>Data Collection and Processing</b>
	<b>Data Collection:</b> 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 <b>Data Presentation:</b> Significance in Research, Stages in <b>Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</b> <b>Statistical Analysis: Tools and Techniques, Measures of Central Tendency,</b>

	<p>Measures of Dispersion, Correlation Analysis and Regression Analysis.</p> <p>Use of computer and internet in data collection and processing</p>
<b>4</b>	<b>Interpretation and Report Writing</b>
	<p>Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types</p>

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

**2. Core Courses (CC)**

**UGBAF505 Financial Accounting - V**

*Modules at a Glance*

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

Sr. No.	Modules / Units
<b>1</b>	<b>Underwriting of shares &amp; debentures</b>
	<p>Introduction, <b>Underwriting, Underwriting Commission</b>                      Provision of Companies Act with respect to Payment of underwriting commission  <b>Underwriters, Sub-Underwriters, Brokers and Manager to issues</b>                      Types of underwriting, Abatement Clause                      Marked, Unmarked and Firm-underwriting applications,                      Liability of the underwriters in respect of underwriting contract                      Practical problems</p>
<b>2</b>	<b>Buy Back of Shares</b>
	<p>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  <b>Bought back(Excluding Buy Back of minority shareholding)</b>                      Practical problems</p>
<b>3</b>	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter- company holdings)</b>
	<p>In the nature of merger and purchase with corresponding accounting treatments                      of pooling of interests and purchase method respectively. Meaning and <b>Computation of purchase consideration. Problems based on purchase method only.</b>  <b>Practical problems</b></p>
<b>4</b>	<b>Internal Reconstruction</b>

	<p>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</p> <p>Accounting treatment for same. Practical problems</p>
<b>5</b>	<b>Liquidation of Companies</b>
	<p>Meaning of liquidation or winding up</p> <p>Preferential payments</p> <p>Overriding preferential payments</p> <p>Preparation of statement of affairs, deficit / surplus account</p> <p>Liquidator's final statement of account</p> <p>Practical problems</p>

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

**2. Core Courses (CC)**

**UGBAF506 Financial Accounting – VI**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Final Accounts of Banking Company</b>
	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	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous,</p> <p>Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance</p> <p>Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit /</p> <p>Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>
3	<b>Non – Banking Financial Companies</b>
	<p>Introduction, Definition, Registration and Regulation, Classification, Income</p> <p>Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of</p> <p>Financial statement</p>
4	<b>Valuation of Goodwill and Shares</b>
	<p><b>Valuation of Goodwill</b></p> <p>Maintainable Profit method, Super Profit Method</p> <p>Capitalization method, Annuity Method</p> <p><b>Valuation of Shares</b></p> <p>Intrinsic Value Method, Yield method and Fair Value Method</p>
5	<b>Accounting for Limited Liability Partnership</b>
	<p>Statutory provisions</p> <p>Conversion of partnership business into Limited Liability Partnership</p> <p>Final accounts</p>



# ***Syllabus of Courses of B.Com. (Accounting and Finance) Programme at Semester V 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 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*
- 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-I - Paper III**

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

### **Research Methodology in Accounting and Finance**

- Research Methods in Accounting, Malcolm Smith*
- Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Rya*

## **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 Chandwickh, Pentice Hall of India AdinBakley (P) Ltd., New Delhi*
  - Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
  - Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
  - Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
  - Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
  - Compendium of Statement and Standard of Accounting, ICAI*
  - Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
  - Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
  - Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi*
  - Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
  - Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
  - Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
  - Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
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TYBAF Syllabus				
Semester VI				
Sr. No.	Course Code	Module/ Topics	Credit	L/Week
1	UGBAF 601	Budgeting and Budgetary Control	3	4
		Absorption Costing and Marginal Costing Cost		
		Volume and Profit Analysis		
		Managerial Decision Making		
2	UGBAF 602	Standard Costing and Variance Analysis	3	4
		Business Valuation		
		Mergers and Acquisitions		
		Corporate Restructuring and Takeovers		
		Lease and Hire Purchase Financing		
3	UGBAF 603	Working Capital financing	3	4
		Payment of Tax and Refunds		
		Returns		
		Accounts, Audit, Assessment and Records		
		Custom Act – I		
		Custom Act – II		
4	UGBAF 604	Foreign Trade Policy	3	4
		Introduction to Indian economy		
		Agriculture Sector		
		Industrial Sector		
5	UGBAF 605	Service Sector and Foreign Trade	4	4
		Final Account for Electricity Company		
		Final Accounts for Co-Operative Housing Society		
		Final Accounts for Consumer Co-Operative Society		
		Investment Accounting (w.r.t. Accounting Standard - 13)		
6	UGBAF 606	Introduction to IFRS and Indian Accounting Standards	4	4
		Research Project Work		

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

***1. Elective Courses (EC)***  
**UGBAF601 Cost Accounting - IV**  
*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Budgeting and Budgetary Control</b>
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets <b>Zero based budgeting, performance budgeting</b> <b><i>Practical problems of preparing flexible budgets and functional budgets</i></b>
<b>2</b>	<b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>
	<b>Absorption Costing and Marginal Costing</b> Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing <b>Cost Volume and Profit Analysis</b>

	<p>Break even analysis meaning and graphic presentation</p> <p>Margin of safety</p> <p>Key factor</p> <p><i>Practical problems based on using the marginal costing formulae and key factor</i></p>
<b>3</b>	<b>Managerial Decision Making</b>
	<p>Make or buy</p> <p>Sales mix decisions</p> <p>Exploring new markets</p> <p>Plant shut down decision</p> <p><i>Practical problems</i></p>
<b>4</b>	<b>Standard Costing and Variance Analysis</b>
	<p>Preliminaries in installing of a standard cost system</p> <p>Material Cost variance</p> <p>Labour cost variance</p> <p>Variable overhead variances</p> <p>Fixed Overhead variances, Sales variances, Profit variances</p> <p><i>Practical problems</i></p>

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

**1. Elective Courses (EC)**

**UGBAF602 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
<b>1</b>	<b>Business Valuation</b>
	<p>Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value</p> <p>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.</p>
<b>2</b>	<b>Mergers and Acquisitions</b>
	<p>Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p> <p>Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p>
<b>3</b>	<b>Corporate Restructuring and Takeovers</b>
	<p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)</p>
<b>4</b>	<b>Lease and Hire Purchase Financing</b>



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

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

**1. Elective Courses (EC)**

**UGBAF603 Taxation - Paper IV (Indirect Taxes – II)**

*Modules at a Glance*

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

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

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

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

**1. Elective Courses (EC)**

**UGBAF604 Economics Paper–III (Indian Economy)**

*Modules at a Glance*

Course Code	Module	TOPICS	Credits	L/Week
UGBAF604	I	Introduction to Indian economy	3	4
	II	Agriculture Sector		
	III	Industrial Sector		
	IV	Service Sector and Foreign Trade		

<b>Module I-</b>	<b>Introduction to Indian economy (15 Lectures)</b>
	1.1 Types of Economy: Capitalist, Social and Mixed 1.2 Emerging features of the Indian economy 1.3 Trends in national income, growth and structure 1.4 Limitations of national income measurement
<b>Module II</b>	<b>Agriculture Sector (15 Lectures)</b>
	2.1 The Role of agriculture in National Economy 2.2 Cropping pattern in India 2.3 Present Status and Agriculture Crisis 2.4 Green Revolution- Features and Factors 2.5 Agricultural Production and trends
<b>Module III</b>	<b>Industrial Sector (15 Lectures)</b>
	3.1 Industrialization concept and its features 3.2 Role of industrial sector in Indian Economy 3.3 Review of industrial growth under planning-structural transformation 3.4 New Industrial policy-1991 3.5 Competition Act. 2002 3.6 Micro ,Small and Medium Enterprises Development Act.2006[ MSMED]
<b>Module IV</b>	<b>Service Sector and Foreign Trade (15 Lectures)</b>
	4.1 Significance of service sector 4.2 Importance of foreign trade in economic development 4.3 Composition of India's foreign trade 4.4 Direction of India's foreign trade

	4.5 Foreign Trade policy 2015-2020
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*at Semester VI*  
**2. Core Courses (CC)**  
**UGBAF605 Financial Accounting – VII**  
*Modules at a Glance*

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

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

<p><b>Accounting standards:</b> Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards</p> <ul style="list-style-type: none"><li>- International organizations engaged in accounting harmonization – IASB - FASB</li><li>- Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards</li></ul> <p><b>Indian Accounting standards (Ind AS) :</b> Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework</p> <p><b>Comparison of Ind AS, IFRS and AS</b></p> <p><b>IFRS :</b> Introduction, scope Purpose &amp; Objective of financial statement-its Framework-its assumption, characteristics, element, recognition &amp; measurement., first time adoption of IFRS</p> <p>Convergence of Ind-As and IFRS</p>
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# ***Syllabus of Courses of B.Com. (Accounting and Finance) Programme at Semester VI***

## **Reference Books**

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

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

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi*
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- Cost Accounting by 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*
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana*
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

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

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

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

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

#### **Economics**

- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
- Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
- GauravDutt&AshwiniMahajan, (2016) Indian Economy, S.Chand& company PVT LTD New Delhi*
- A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher*
- RuddarDatt 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 LesileChandwichk, 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
  - *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 ShrinivasanAnand, 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, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
-

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

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

*Board of Studies-in-Accountancy*

# Introduction

Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance) programme is one of the ambitious aspects in the programme structure. The main objective of

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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**

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

*Title of the problem of the Project*

**A Project Submitted to**

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

**Under the Faculty of Commerce**

**By**

*Name of the Learner*

**Under the Guidance of**

*Name of the Guiding Teacher*

*Name and address of the College*

*Month and Year*

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

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

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*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**

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## ***(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**

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*Title of the Project*

*On separate page*

*Name and address of the college*

## ***Certificate***

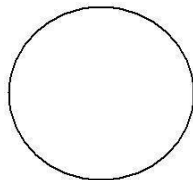
This is to certify that Ms/Mr \_\_\_\_\_ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Accounting & Finance) under the Faculty of Commerce in the subject of

\_\_\_\_\_ and her/his project is entitled, \_\_\_\_\_” under

My supervision.

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

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



*Seal of  
the  
College*

Name and Signature  
of

Guiding Teacher

Date of submission:

---

*On separate page*

## ***Declaration by learner***

I the undersigned Miss / Mr. *Name of the learner* here by,  
declare that the work embodied in this project work titled  
“ \_\_\_\_\_  
*Title of the Project* ”,

forms my own contribution to the research work carried out under the guidance of  
*Name of the guiding teacher* is a result of my own research work and hasnot 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*

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# *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.

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## 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.**

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

**Note:**

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

## **Passing Standard**

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

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

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

**Scheme of Evaluation**

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

- A) Internal Assessment: 40 %**  
**Online Class Test-20 Marks**  
**Activity- 20 Marks**

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

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

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

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

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

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

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment

and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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

Maximum Marks: 60

Questions to be set: 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	<b>08 Marks</b>
	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	<b>07 Marks</b>
	(*Multiple choice / True or False / Match the columns/Fill in the blanks)	
	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.***

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## 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>

CIA

<b>TYBAF (SEM V)</b>	<b>TYBAF (SEM VI)</b>
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Sr. No	Subjects	Internal Evaluation	Sr. No	Subjects	Internal Evaluation
5.1	Financial Accounting-V	Written Test - 20 M Book Checking- 10 M Project report & viva-10M	6.1	.Financial Accounting-VII	Written Test - 20 M Book Checking- 10 M Project report & viva-10M
5.2	Financial Accounting-VI	Written Test - 20 M Book Checking- 10 M Project report & viva-10M	6.2	Project Work	-----
5.3	Cost Accounting -III	Written Test - 20 M Book Checking- 10 M Project report & viva-10M	6.3	Cost Accounting -IV	Written Test - 20 M Book Checking- 10 M Project report & viva-10M
5.4	Financial Management-II	Written Test - 20 M Case Study- 10 M GD/Project/viva- 10 M	6.4	Financial Management-III	Written Test - 20 M Case Study- 10 M GD/Project/viva- 10 M
5.5	Taxation-III(Indirect Tax-I)	Written Test - 20 M GD/Project/viva- 10 M Project/Assignment/10 M	6.5	Taxation-IV (Indirect Tax-II)	Written Test - 20 M Project/Assignment-10 M Presentation & viva-10 M
5.6	Research Methodology in Accounting and Finance	Written Test - 20 M Questionnaire Preparation & analysis - 10 M Report Writing 10 M	6.6	Economics –III (Indian Economics)	Written Test - 20 M Assignment/GD- 10 M Case Study - 10 M

**INTERNAL EVALUATION FOR 40 MARKS**

TYBAF (SEM V)			
Sr. No	Subjects	Internal Evaluation	Aspects of Evaluation
5.1	Financial Accounting-V	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Project & Viva- 10 M (Project-05 M & Viva-05 M)
5.2	Financial Accounting-VI	Written Test - 20 M Book Checking- 10 M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M)



		Assignment & viva 10M	Project & Viva- 10 M (Project-05 M & Viva-05 M)
5.3	Cost Accounting -III	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
5.4	Financial Management-II	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
5.5	Taxation-III (Indirect Tax-I)	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
5.6	Research Methodology in Accounting and Finance	Written Test - 20 M Questionnaire - 10 M Report Writing 10 M	Written Test - 20 M Questionnaire Preparation- 05 M & analysis 05 M Report Writing(report-05M& VIVA 05 M)

### TYBAF-SEM-VI

Sr. No	Subjects	Internal Evaluation	Aspects of Evaluation
6.1	.Financial Accounting-VII	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Project & Viva- 10 M (Project-05 M & Viva-05 M)
6.2	Project Work	-----	-----
6.3	Cost Accounting -IV	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
6.4	Financial Management-III	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
6.5	Taxation-IV (Indirect Tax-II)	Written Test - 20 M Book Checking- 10 M Assignment & viva 10M	Book Checking- 10 M (Completed - 05 M & Punctuality-05 M) Assignment Project & Viva- 10 M (Project-05 M & Viva-05 M)
6.6	Economics –III (Indian Economics)	Written Test - 20 M Assignment & viva 10M Case Study - 10 M	Project & Viva- 10 M (Project-05 M & Viva-05 M) Case Study -10 M (Analysis-05M&Understanding-05M)