

S.N.D.T. WOMEN'S UNIVERSITY
1,Nathibai Thakersey Road, Mumbai – 400020

Bachelor of Commerce with Accountancy and Finance

**COURSE STRUCTURE
& SYLLABUS**

FACULTY OF COMMERCE

PROPOSED TO BE INTRODUCED

WITH EFFECT FROM

ACADMIC YEAR 2013-2014 Semester I & II (B. Com.- I)

ACADMIC YEAR 2014-2015 Semester III & IV (B. Com.- II)

ACADMIC YEAR 2015-2016 Semester V & VI (B. Com.- III)

S.N.D.T. WOMEN'S UNIVERSITY
1,Nathibai Thakersey Road, Mumbai – 400020

Bachelor of Commerce with Accountancy and Finance is proposed to be introduced with effect from academic year 2013-14. Credit Based Semester pattern adopted at B.com level will be followed in this course also.

At B.com I there will be 2 semesters namely semester I & semester II. B.com II will have two semesters namely semester III & IV. B.com III will have two semesters namely semester V & VI in Semester I, II, III, IV, V and VI each semester will have five subjects with a total of 20 credit, 4 credit for each subject. The Total number of credit for Course will be 120.

Eligibility:

Bachelor of Commerce with Accountancy and Finance I

Student who have passed H.S.C. examination of any recognized Board in India or abroad or equivalent Qualification will be eligible to be admitted to this course as a regular student.

Medium of instruction:

The medium of instruction at the colleges will be English or Marathi Or Gujarati. The Medium of examination shall be English or Marathi or Gujarati students have to appear for all the paper in permissible medium only.

Attendance:

75% attendance is compulsory for all student in each semester, failing which the student will not be eligible to write external examination at the end of each semester.

Examination:

- a. Standard of passing for each subject and overall at Bachelor of Commerce with Accountancy and Finance Will be 35%.
- b. The examination for each semester will be for a total of 500 marks with five subject heads.
- c. Each subject head will carry 100 marks consisting of internals (25 marks) and external (75 marks). Internals may include written tests, presentations, written assignments, field work etc. as followed at normal B.com Level.
- d. The minimum marks to qualify for passing in internals will be 09 and minimum marks to qualify for passing in externals will be 26.
- e. Student who fail to secure the minimum marks of 09 in a subject head in the internals will not qualify to take external examination of 75 marks in subject head at the end of the semester.

Admission from semester I to semester II will be automatic regardless of the number of subject heads in which a student may have failed. But admission to semester III (Bachelor of Commerce with Accountancy and Finance II) will be given provided the student is not failing in more than 4 subject heads in semester I and semester II taken together Admission to semester V (**Bachelor of Commerce with Accountancy and Finance III**) will be given provided the student is not failing in more than 4 subject heads in semester III and semester IV taken together.

- f. Examination of semester I,II (external) will be conducted by colleges and Examination of semester III IV V & VI (external) will be conducted by the university.
- g. Degree will be awarded on the successful completion of all the 6 semesters.

Course fees:

Basic Tuition fees the said course will be Rs.9000 per semester plus other fees as per University rules.

Practical Training to be undertaken at Semester V and Semester VI

Practical training carries 4 Credit Semester V and VI each and 8 credits in total on completion of bachelors degree. This will help the student to understand the concepts that they have learned and at the same time provide them the practical and real life experience of working in business organization. Practical training is given more emphasis under this course to make student employable and the same time meet the requirements of the industries.

Practical Training/ Internship

1. Practical training will be in the form of internship in Semester V and VI it will carry 100 marks and 4 credits each in Semester V and VI.
2. Evaluation of internship/practical training and awarding marks will be based on :
 - a. Certificate issued by the employer for work experience.
 - b. Presentation on knowledge gained during practical training.
 - c. Viva-voce by experts in the field.
3. The course coordinator is responsible for the implementation of practical training/internship of each semester.
4. The course coordinator will responsible for successful completion of internship and its evaluation. Marks awarded to student in Semester V and VI will be compiled and send to the university by the coordinator of the course.

Bachelor of Accountancy and Finance Course Structure
Semester I (2013-2014)
All Papers are compulsory in Semester I & II

Note:

	Subjects	L	Cr	P/T	External	Internal	Total
1	Elements of Accountancy	4	4	-	75	25	100
2	Business Communication	4	4	-	75	25	100
3	Business Statistics	4	4	-	75	25	100
4	Foundation Course And Material Management	4	4	-	75	25	100
5	Environment of Financial Systems	4	4	-	75	25	100
	Total		-	-	375	125	500

Semester II (2013-2014)

	Subjects	L	Cr	P/T	External	Internal	Total
1	Financial Accounting	4	4	-	75	25	100
2	Skills of Business Communication	4	4	-	75	25	100
3	Quantitative Techniques	4	4	-	75	25	100
4	Environment Studies	4	4	-	75	25	100
5	Financial Market & Women Empowerment	4	4	-	75	25	100
	Total		-	-	375	125	500

Semester III (2014-2015)

All Papers are compulsory in semester III & IV

	Subjects	L	Cr	P/T	External	Internal	Total
1	Corporate Accounting	4	4	-	75	25	100
2	Security Analysis & Portfolio Management	4	4	-	75	25	100
3	Cost Accounting	4	4	-	75	25	100
4	Auditing	4	4	-	75	25	100
5	Micro Economics	4	4	-	75	25	100
	Total			-	375	125	500

Semester IV (2014-2015)

	Subjects	L	Cr	P/T	External	Internal	Total
1	Advanced Corporate Accounting	4	4	-	75	25	100
2	Treasury & Risk Management	4	4	-	75	25	100
3	Advanced Cost Accounting	4	4	-	75	25	100
4	Advanced Auditing	4	4	-	75	25	100
5	Macro Economics	4	4	-	75	25	100
	Total			-	375	125	500

Semester V (w.e.f.2015-2016)

All Paper are compulsory in semester V & VI

	Subjects	L	Cr	P/T	External	Internal	Total
1	Management Accounting	4	4	-	75	25	100
2	Direct Taxation	4	4	-	75	25	100
3	Basics of Business Law	4	4	-	75	25	100
4	Information Technology	4	4	-	75	25	100
5	Internship – I	-	4	-	75	25	100
	Total			-	375	125	500

Semester VI (w.e.f.2015-2016)

	Subjects	L	Cr	P/T	External	Internal	Total
1	Advanced Management Accounting	4	4	-	75	25	100
2	Indirect Taxation	4	4	-	75	25	100
3	Allied Business Laws	4	4	-	75	25	100
4	Advanced Information Technology	4	4	-	75	25	100
5	Internship – II	-	4	-	75	25	100
	Total			-	375	125	500

SEMESTER - I
Elements of Accountancy

Module 1.1

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	<p>Objectives: To familiarize students with accounting concepts and theory.</p>		
1	<p><u>Introduction to Accounting.</u> <u>Meaning & Scope of Accounting:</u> Need. Objectives. Functions. Development & Definition of Accounting. Book keeping & Accounting. Users of Accounting. Disclosures. Branches of Accounting. Objectives of Accounting. Methods of Accounting. Limitations of Accounting <u>Accounting Principles:</u> Accounting Concepts. Accounting Convention. Accounting Standard. <u>Accounting Procedure:</u> Accounting Cycle. Rules of debit & credit. Journal. Subsidiary Book. Ledger. Opening Entry. Trial Balance</p>	25	15
2	<p><u>Capital, Revenue & Deferred Revenue Expenditure & Receipt:</u> Expenditure. Importance and tests: Capital Expenditure. Revenue Expenditure. Distinction between Capital Expenditure and Revenue Expenditure. Deferred Revenue. Unusual Expenses. Effect or Error. Criteria Tests Receipts: Capital Receipts. Revenue Receipts. Distinction between Capital Receipts and Revenue Receipts Profit or Loss : Revenue and Capital.</p>	25	15

	<p><u>Reconciliation & Rectification:</u></p> <p>Bank Reconciliation Cash book to Bank statement (including overdraft). Bank statement to Cash Book (including overdraft) Debtors & Creditors Reconciliation Customer A/C in Proprietor's book & vice versa. Supplier's A/C in Proprietor's book & vice versa. Rectification Types and Rectification of entries excluding suspense a/c.</p>		
3	<p><u>Depreciation, Provisions & Reserve:</u> Practical problems based on accounting treatment by provision for depreciation using Straight-line & reducing balance method.</p> <p>Presentation of fixed assets in the Final accounts of Sole Trader.</p>	25	15
4	<p><u>Final Accounts:</u></p> <p>1. Introduction</p> <p>2. Adjusting & closing entries</p> <p>a) Outstanding expense & Outstanding Incomes</p> <p>b) Prepaid expenses & Incomes received in advance</p> <p>c) Depreciation</p> <p>d) Bad debts, Provision for bad and doubtful debts, reserve for discount on Debtors/Creditors</p> <p>e) Goods or material or cash withdrawn by proprietor</p> <p>f) Sales or purchases include fixed assets and investments</p> <p>g) Goods or materials lost by fire, theft, etc. Goods sent on sales or return basis</p> <p>h) Rectification of errors</p> <p>3. Preparation of Final Accounts in Horizontal Format</p> <p>a) Manufacturing Account</p> <p>b) Trading Account</p>	25	15

	c) Profit and Loss Account d) Balance Sheet.		
	Total	100	60

Suggested Readings:

1. M. C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accountancy, S. Chand 2010
2. R. L. Gupta, M. Radhaswamy, Advanced Accountancy : Theory, Method and Application, S. Chand 2010
3. Kishnadwala, Accountancy,
4. Ainapure, Accountancy, Manan Prakashan 2010
5. Chowdhary & Chopde, Accountancy, Sheth Publication 2012
6. Gunvantrai Rachchh, Advanced Accountancy, Pearson, 2011

SEMESTER - I

Business Communication

Module 1.2

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	<i>Objective:</i> T familiarizes students with business communication theory and techniques.		
1	<u>Introduction to Communication:</u> The concept of communication; Definitions of communication; Process of effective communication; Significance of feedback; Attributes of communication Importance of communication in corporate world. <u>Methods of Verbal Communication:</u> Nature & definition of Verbal Communication; Oral communication- definition, advantages & Disadvantages; Written communication- definition, features, advantages & disadvantages in business world. Tips for making verbal communication effective.	25	15
2	<u>Formal dimensions of corporate communication:</u> a. Introduction & Hierarchical structure b. Downward- definition, merits & demerits c. Upward- definition, advantages and disadvantages. d. Horizontal- definition, strengths and limitations. <u>Informal dimensions of communication:</u> Nature & Importance. Grapevine communication- definition & salient features. Advantages & disadvantages of grapevine. Types of grapevine chains. Effective use of grapevine	25	15
3	<u>Listening & Improving communication:</u> a. Nature & definition of Listening b. Process of effective listening c. Barriers of effective listening d. Guidelines for effective listening	25	15

4	<u>Business English:</u> Introduction & Importance of English in business. Commercial English. Features of Commercial English. English for Business.	25	15
	Total	100	60

Suggested Readings:

1. Basic Course for Spoken English, Dr. S.L.Kudchedkar, An SNTD Publication
2. Writing Skills, Dr, Aayesha Banatwala, An SNTD Publication
3. Strengthen Your English, Narayanswami, Orient Longman Publication
4. Business Communication, Rai and Rai, Himalaya Publication 2006.

SEMESTER - I

Business Statistics

Module 1.3

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	<i>Objective:</i> To familiarize students with basic statistical business tools.		
1	<p><u>DESCRIPTIVE STATISTICS FOR UNIVARIATE DATA</u></p> <p><u>Introduction to Statistics:</u> Preparation of frequency distributions including graphic presentation.</p> <p><u>Measures of Central Tendency:</u> Mathematical Averages : Arithmetic means, Geometric mean, Properties & Applications.</p> <p><u>Positional Averages:</u> Mode & Median & other partition values - Quartiles, Deciles & Percentiles (including graphic determination).</p> <p><u>Measures of Variation:</u> Absolute, Measures, Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance.</p>	25	15
2	<p><u>FORECASTING TECHNIQUES</u></p> <p><u>Covariance & Correlation:</u> Meaning, Correlation using scatter diagram. Karl Pearson's co-efficient of correlation: Calculation & Properties, Rank Correlation.</p> <p><u>Regression Analysis:</u> Linear regression defined. Regression defined. Regression equations & estimation.</p> <p><u>Components of Time Series:</u> Additive & Multiplicative models</p> <p><u>Trend Analysis:</u> Finding Trend by moving average</p>	25	15

	methods, Fitting of Linear quadratic trend principle of least squares.		
3	<p><u>INDEX NUMBERS</u></p> <p><u>Meaning & Uses of Index Numbers :</u> Simple & weighted Index. No., Construction of Index No., Fixed & Chain base; Paashe's Laspeyre's Kelly's & Fishers Index No. simple & tests of adequacy of Index No. Construction of consumer price indices. Deflating, Splicing, Quantity & Value Index Nos. Shifting of base year, conversion of chain based to fixed base & vice-a- versa, Cost of living Index Nos. inflation concept of Industrial Production Indices.</p>	25	15
4	<p><u>PROBABILITY, PROBABILITY DISTRIBUTION & ITS APPLICATIONS (11 Lectures)</u></p> <p><u>Probability :</u> Probability as a concept, Addition & Multiplication Laws of probability (statement & concept only), Conditional Probability, Bayer's Theorem</p> <p><u>Random Variables :</u> Random variable, Expectation & variance, Probability Distributions; Binomial & Normal Distribution</p>	25	15
	Total	100	60

Suggested Reading :

1. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, 2011
2. Mathematics & Statistics, Ajay Goel & Alka Goel, Taxman Allied Services (P) Ltd.
3. Fundamentals of Mathematics & Statistics, S P Gupta & V K Kapoor, S. CHand.
4. Statistical Methods, S P Gupta
5. Business Statistics, Deshpande & Vaidya
6. Business Statistics, kumbhajkar

SEMESTER I

FOUNDATION COURSE (PERSONALITY DEVELOPMENT) AND MATERIAL MANAGEMENT

Module 1.4

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

UNIT	Topic	Weightage Percentage	No. of Periods
	<p>OBJECTIVES:</p> <p>The Objective of this course is to help students Understand</p> <ol style="list-style-type: none"> 1 principles of Materials Management and Materials Planning 2 Importance of materials management and Planning 3. Concept of Personality Development and Self-Character. 		
1	Importance of materials management: Definition of material management functions of materials management, Scope of materials management, challenges of material management functions of materials management materials management organization, Modern Trends in Materials management.	25	15
2	A. Materials Planning and control: What is material planning? Material Budgeting, material control. B. Value Analysis and Value Engineering: value Analysis (or value Engineering), Steps in carrying out a value analysis Exercise, Techniques of value Analysis.	25	15
3	<p>1) Personality development:</p> <p>Concept of personality development</p> <ul style="list-style-type: none"> -Role of morals, ethics & Values in the development of The individual. -Leadership skills -Presentation skills -Listening and negotiation skills 	25	15

4	II) Personality with Strong Character: -Role of heredity Environment in individual Development -Building a character -Public and human relations	25	15
	Total	100	60

Suggested Readings

1. Material Management - an integrated Approach by Gopal Krishan, published by prentice Hall of india, New Delhi.
2. Material Management by K. Shridharan published by Himalaya Publishing House,
3. Material Management by M.V.Verma published by Himalaya Publishing House,New Delhi
4. Personality Development by Elizabeth B. Hurlock. TMH Edition
5. Personality Development by R. L. Bhatia. Ane's Student Edition.

SEMESTER I

ENVIRONMENT OF FINANCIAL SYSTEM

Module 1.5

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
1	<u>Financial System</u> Meaning, Significance & Components, Composition of Indian Financial Systems, RBI – Organization, Management, Functions – Credit Creation & Credit Control, Monetary Policy.	25	15
2	<u>Commercial Banks</u> Meaning, Functions ; Management & Investments, Policies of Commercial Banks, Recent trend in Indian Commercial Banks. All India Development Banks : Interest Rate Structure : Determinants of interest rate structure, Differential rate structure : Recent changes in interest rate structure, State level Development Banks : State Financial Corporation; Development banks in Industry Financing.	25	15
3	<u>Insurance Organizations</u> Objective & Functions, various schemes of LIC & GIC, Unit Trust of India : Objective & Functions, various schemes of UTI & Role of UTI in Industrial Financing	25	15

4	<u>Financial Markets</u> Indian Money Market, Indian capital Market	25	15
	Total	100	60

Suggested Readings

1. Financial Systems of India, Dr B D Ghonasgi, Himalaya Publishing House Ltd. 1997
2. Indian Financial System, S P Sharma & Mounica Vallabhaneni, I K Publishing House Pvt Ltd, 2012.

SEMESTER - II

Financial Accounting

Module 2.1

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	Objectives: To familiarize students with Accounting concepts and practical problem solution for Partnership Accounts and Introduction to Company Financial Statements.		
1	Admission of Partner <ol style="list-style-type: none">1. Revaluation of assets and liabilities (through Profit & loss Adjustment Account)2. Accumulated Profit & losses And Fictitious assets appearing in the Balance Sheet3. Computation of Sacrifice ratio / New Profit sharing ratio4. Treatment of goodwill brought in cash/goodwill raised in books/Goodwill raised & written off Adjustments of Capital5. Preparing journal /ledger Account6. Revised Balance sheet Retirement / Death of Partner:- <ol style="list-style-type: none">1. Revaluation of assets and liabilities (through Profit & loss Adjustment Account)2. Accumulated Profit & losses And Fictitious assets appearing in the Balance Sheet3. Computation of gain ratio / New Profit sharing ratio4. Treatment of goodwill brought in cash/goodwill raised in books / Goodwill raised & written off Adjustments of Capital5. Preparing journal /ledger Account Revised Balance sheet	25	15
2	Dissolution of Partnership firm <ol style="list-style-type: none">1. Entries to close the books of accounts/ ledger accounts2. Insolvency of one or all the partners3. Adjustments of Partners based on Profit	25	15

	sharing ratio 4. Treatment of unrecorded assets/liabilities (excluding Garner v/s Murray)		
3	Piecemeal Distribution of cash 1. Excess Capital Method and Maximum Loss Method 2. Assets/Liabilities taken over by partner 3. Treatment of past profit or past losses in the Balance Sheet 4. Contingent liabilities /realization expenses /amount kept aside for expenses and adjustment of actual 5. Treatment of secured liabilities, Treatment of preferential liabilities like Govt. Dues / labour dues etc	25	15
4	Partnership Final Accounts INCLUDING adjustment on admission or retirement of a partner during the year: 1. Final accounts questions to demonstrate the effect of final accounts when a partner is admitted during the year or when partner retired/ dies during the year 2. 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 3. Ascertainment 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 Introduction to Company's Financial Statements; 1. Contents of financial Statements 2. Form of Financial Statements- Vertical & Horizontal 3. Problems on Preparation of financial Statements not required.	25	15
	Total	100	60

Suggested Readings

1. M. C. Shukla, T.S. Grewal & S.C. Gupta, Advanced Accountancy, S. Chand 1999
2. R. L. Gupta, M. Radhaswamy, Advanced Accountancy : Theory, Method and Application, S. Chand 1996
3. Kishnadwala, Accountancy,
4. Ainapure, Accountancy, Manan Prakashan 2012
5. Chowdhary & Chopde, Accountancy, Sheth Publication 2012
6. Gunvantrai Rachchh, Advanced Accountancy, Pearson, 2011

SEMESTER - II

Skills of Business Communication

Module 2.2

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	Objective: To familiarize students with communications skills relating to business and finance.		
1	<u>Concept of communication :</u> Definition, Need & Importance of Communication, Process of Communication, Characteristics of Effective Communication, Methods & Modes of Communications. <u>Reading :</u> Reading with fluency & speed, Ways of reading, Skimming, Scanning, Extensive reading, identifying, inferring, Interpreting, Collecting & Re-ordering relevant information from text vocabulary, Grammar Language Structure & Punctuation.	25	15
2	<u>Writing :</u> Organized presentation of matter (Factual/Informative, Descriptive or Persuasive) <ul style="list-style-type: none">• Editing, summarizing, considering, (practice to be given through comprehension passages, summarization, book review, note-making précis writing from literary texts, business & financial journals, magazines & news papers. Familiarity & acquaintance with business & financial terms should be encouraged.)• Correspondence in different registers :-<ul style="list-style-type: none">- Theory of Letter Writing- 7 Cs of Letter Writing	25	15

	<ul style="list-style-type: none"> - Revision of structure of forms of layout - Appearance of B.L - Use of Computer for Letter Writing. <p>Official</p> <ul style="list-style-type: none"> a) Enquiries/Complaints & Replies, Representations b) Letters of applications for jobs, Inter-departmental Memos c) Letters to Bank d) Request for loans, Overdraft, Current A/c, Credit Facility, Status Enquiry, Letters related to Share Market, Capital Market. <p>Semi Official - Letters to Editors</p> <p>Social Correspondence :</p> <ul style="list-style-type: none"> e) Invitations, Congratulations, Condolences. f) Appeal e.g. blood donations, environmental and other civic issues. 		
3	<p><u>Speaking / Listening :</u></p> <p>Fluency, pronouncing, voice modulation, tone pitch, sensitivity to audience.</p> <p>How to listen effectively - listening comprehension meaning & sequence of thought (practice may be given through audio-video methods) passages/exercises to be set to highlight the objective of communications with special emphasis on ‘You’ attitude.</p> <p><u>Barriers to Communication :</u></p> <p>Types of Barriers : Physical, Mechanical, Psychological, Linguistic, Socio- Cultural, Barriers to Listening. How to overcome barriers (to be taught along with case studies, assignments, tasks, field visit etc.)</p>	25	15

4	<p><u>Group Communication :</u></p> <p>A) Written aspects :</p> <p>1. Drafting Notice, Agenda, resolutions, Minutes of Meetings.</p> <p>2. Drafting of Reports structure of Business Report, Various Types of Reports-</p> <p>Following reports to be studied - Routine, Investigative, Projects, Director's Report etc.</p> <p>B) Oral aspects :</p> <p>1. Interviews</p> <p>2. Group Discussions</p> <p>3. Presentations</p> <p>4. Speeches : Social/Corporate Situation</p>	25	15
	Total	100	60

Suggested Readings:

1. Basic Course for Spoken English, Dr. S.L.Kudchedkar, An SNDDT Publication
2. Writing Skills, Dr, Aayesha Banatwala, An SNDDT Publication
3. Strengthen Your English, Narayanswami, Orient Longman Publication
4. Business Communication, Rai and Rai, Himalaya Publication 2011.

SEMESTER - II

Quantitative Techniques

Module 2.3

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	<i>Objective:</i> To familiarize students with statistical quantitative techniques and tools for business applications.		
1	<u>TESTING OF HYPOTHESIS</u> Concepts of a statistical population and sample form a population, Primary data, Secondary data sample surveys, Concept of Hypothesis, Testing of Hypothesis, Null & Alternative Hypothesis, Types of Error, (Consumer & Producers Risk), Level of Significance. Large Sample Tests : Hypothesis testing for proportion & Means of single & two sample test Chi-Square test of goodness of fit (with special reference to Finance)	25	15
2	<u>LINEAR PROGRAMMING PROBLEM</u> Formulation of Linear Programming Problems (LPP), Graphic solution to LPP, Cases of unique & multiple optimal solutions, unbounded solutions & infeasibility & redundant constraints. Solution to LPP using simple method - maximization & minimization cases. Shadow prices of the resources & the ranges	25	15

	of their validity. Identification of unique & multiple optimal solutions, unbounded solution, infeasibility & degeneracy.		
3	<p><u>APPLICATION OF STATISTICS IN FINANCE I</u></p> <p>Rate of Interest - Nominal, Effective - and their inter-relationships, Compounding & Discounting a sum using different types of Rates. Types of Annuities, like immediate, due, deferred, perpetual, and their future & present value using different types of rates of interest, PV, NPV and IRR Depreciation of assets. Valuation of simple loans & debentures. Sinking Funds (General annuities to be excluded).</p>	25	15
4	<p><u>APPLICATION OF STATISTICS IN FINANCE II</u></p> <p>Network Analysis : PERT, CPM (Without crashing)</p> <p>Modern Portfolio Theory: Markowitz Theory, Sharpe's Theory & random: Walk Theory.</p> <p>Risk Analysis: Measures of Risk & Performance: Range, Variance, Standard Deviation, and Expected value & Beta. Measures of Risks related to portfolio: Covariance & Correlation Return on security & Market Returns.</p>	25	15
	Total	100	60

Suggested Reading :

1. Quantitative Methods B M Agrawal, Sultan Chand & Sons
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, 2011
3. Mathematics & Statistics, Ajay Goel & Alka Goel, Taxman Allied Services (P) Ltd.
4. Fundamentals of Mathematics & Statistics, S P Gupta & V K Kapoor, S. CHand.2010
5. Statistical Methods, S P Gupta 2009
6. Business Statistics, Deshpande & Vaidya
7. Business Statistics, kumbhajkar

SEMESTER II

ENVIRONMENT STUDIES

Module 2.4

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
1	Nature of Environment Studies Definition – Scope – Importance	05	02
2	<u>Natural Resources</u> Types – Renewable – Non-Renewable a.Forest Resources Use & overexploitation, Deforestation – Causes & Effects, Timber Extraction, Mining, Dams & their effects On forest & Tribal People. b. Water Resources Use & overexploitation of surface & ground water, Floods droughts, Dams – Benefits & Problems, water Conservation, Water Management c. Food Resources World food Problem – Over grazing Effects of Modern Agriculture, Fertiliser – Pesticide problem, Water-logging, Salinity. d Energy Resources Growing Energy Needs, Renewable Energy Sources, Hydroelectricity -Role of individual in conservation of natural resources. -equitable use of resources for sustainable lifestyle	25	15
III	Ecosystem -Concept of an ecosystem – Meaning -Structure & function of an ecosystem -Producers, consumers & Decomposers -Food chains, food webs & ecological pyramids. -introduction, types, Characteristic features Structure & function of the following ecosystem: a. Forest ecosystem, b. Grassland ecosystem c. Aquatic ecosystem (ponds, streams, lakes. Rivers ocean	25	15

	estuaries) Environmental pollution Definition – Types – Causes & effects & Control Measures of the following: a. Air pollution b. Water pollution c. Soil pollution d Noise pollution e. Marine pollution -Disaster Management – floods earthquake. Cyclone & Landslides. -Role of individual in prevention of pollution.		
V	Population & environment Population growth – factors affecting density of Population – population explosion family welfare programme – Environment & human health	25	15
VI	Field Work -Visit to local area to document governmental asset Forest hill mountain grassland -visit to local	25	15
	Total	100	60

Suggested Readings

- 1) Environment Management in India Edited by R.K. Saprú (2000) Ashish Publishing House New Delhi.
- 2) Environmental Studies Dr M-S. Prashanth Diamond Publication Pune. (2010).
- 3) Environmental Studies Prof. V. N. Sharma. Chetana Publication Pune to Mumbai (2012).
- 4) Environmental Studies Vidyanathan, Gogale Deodhar Nimalaya Publishing Hare Mumbai (2011).
- 5) Environmentalism Politics Ecology and Development By Pravin Seth Rawat Publication Jaipur.
- 6) Instaul Notes on Ecology A. Markenzie, A. S. Ball and S. R. Virdee Viva Bovks Pvt. Ltd. Mumbai (2004).

SEMESTER - II

Financial Markets and Women Empowerment

Module 2.5

Evaluation Pattern: Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weight age %	No. of Periods
	<i>Objectives:</i> To familiarize students with concepts of Financial Services.		
1	Introduction To Financial System 1. Financial System – An Overview 2. Indian Financial System 3. Global Financial System 4. Financial Service – An Overview	25	15
2	Financial Service Segment 1. Book Building 2. Public Issue Management 3. Merchant Banking 4. Credit Rating 5. Insurance Services 6. Mutual Funds 7. Venture Capital – Conceptual Framework	25	15
3	Micro Finance & Women Empowerment:- Concept of Women Empowerment Concept of Micro Finance Various policies and scheme of government for Women Empowerment through Micro Finance Poverty Alleviations through Micro Finance & Women Empowerment	25	15
4	Women Empowerment through Entrepreneurship Concept of Women Entrepreneurship Government policies for Women Entrepreneurship Development Issues and challenges in Women		

	Entrepreneurship Development in India Self Help Group and Women Entrepreneurship Development in India	25	15
	Total	100	60

Suggested Readings

1. Financial Systems of India, Dr B D Ghonasgi, Himalaya Publishing House Ltd. 1997
2. Indian Financial System, S P Sharma & Mounica Vallabhaneni, I K Publishing House Pvt Ltd, 2012.
3. Micro Finance in India – A Tool for Women Empowerment, Jaysheela Sriprasad & Dinesh P.T, Serials Publications, New Delhi, 2010
4. Empowerment of Women through Entrepreneurship,
Edited by Dr. L. Rathakrishnan, Gyan Publishing House, New Delhi, 2011
- 5 Women Empowerment through Entrepreneurship, T. Lavanya,
New Century Publication, New Delhi, 2012.
- 6 Women Empowerment & Social Change, Edited by A. Kumar,
Anmol Publications Pvt. Ltd, 2010.

Bachelor of Commerce with Accountancy and Finance

SEMESTER III CORPORATE ACCOUNTING Computer Code..... 4 Credits

Module 3.1

Evaluation Pattern:

Internal Evaluation: 25 Marks

External Evaluation: 75 Marks

Unit	Topic	Weightage%	No. of Periods
	Objective: 1.The objective of this course is to help students to understand the accountancy for corporate organizations 2.To make them aware of different accounting practices for corporate organizations.		
I.	Analysis of Amended Schedule VI – Companies Act, 1956 Theory: Analysis of financial statements with respect to schedule VI of the Companies Act, 1956 Problems on, Vertical format of preparation of annual accounts as per amended schedule VI.	25	15
II	Redemption of Preference Shares: Theory: Meaning and legal restrictions of redemption of redeemable preference shares Problems on: Redemption of redeemable preference shares	25	15
III	Profit Prior to Incorporation: Theory: Need and importance of calculation of profit prior to Incorporation Problems on: Calculation of various basis for allocation of expenses and incomes in two periods. Presentation and calculation of profit prior to incorporation.	25	15
IV	Underwriters' Accounting Theory: Introduction and Need, Provisions for Underwriters'	25	15

	Commission and agreement. Problems on: Determination of underwriter's liability. Preparation of underwriter's account along with required journal entries.		
		100	60

Reference Text :

- 1. Advanced Accountancy by R.L. Gupta**
- 3. Financial Accounting by Ainapure.**
- 4. Advanced Accountancy by Jain & Narang.**
- 5. Corporate Accounting by Dr. S K Paul**

Bachelor of Commerce with Accountancy and Finance

SEMESTER -III

Security Analysis and Portfolio Management

Computer Code.....

4 Credits

Module 3.2

Evaluation Pattern:

Internal Evaluation: 25 Marks

External Evaluation:75 Marks

Module	Topic	Weightage %	No. of Periods
	Objectives : This course aims at providing the students a basic introduction to the areas of security analysis and portfolio management and equipping them with basic tools and techniques for making profitable investment decisions.		
I	INTRODUCTION TO INVESTMENT <ul style="list-style-type: none">• Meaning of investment ,• Investment avenues,• Types of investors, Investment objectives ,• The investment process, Security Analysis, Meaning of security, Types of securities, Calculation of security return,	20	10
II	Equity Valuation Model Discounted Cash-flow techniques Balance sheet valuation, Dividend discount models, Intrinsic value and market price, earnings multiplier approach, P/E ratio, Price/Book value, Price/sales ratio, Economic value added (EVA).	25	15
III	SECURITIES RETURN & VALUATION ANALYSIS <ul style="list-style-type: none">• Fixed-Income Securities – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – Bond analysis – Types of bonds, Major factors in bond rating process – Bond returns – Holding period return	25	15

	<ul style="list-style-type: none"> • Stock Return and Valuation – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model,. 		
IV	<p>PORTFOLIO MANAGEMENT & CAPITAL MARKET THEORY:</p> <ul style="list-style-type: none"> • Meaning of Portfolio – What is Portfolio Management – Objectives, Principles of Portfolio Construction. • Investment Alternatives • Non Marketable Financial Assets – Bonds or fixed Income securities – Equity shares – Mutual Funds – Schemes of mutual funds (only concept of equity scheme, Hybrid Scheme, Debt Scheme) Calculation of “Net Assets Value” • Evaluation of portfolio performances • Securities Market Primary Equity Market, IPO, Book Building Process, Red herring Prospectus. Secondary Market – Stock Markets 	30	20
		100	60

Reference Books:

1. Bhalla : Investment Analysis, S. Chand & Co. Delhi.
2. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
3. Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
4. I. M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd.
5. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
6. D. C. Patwari, Options and Futures: Indian Perspective, Jaico Publishing House.
7. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons Agarwal, A Guide to Indian Capital Markets, New Delhi.

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**SEMESTER III
COST ACCOUNTING
Computer Code,,,,,,,,,,,,,
4 Credits**

Module 3.3

Evaluation Pattern:

Internal Evaluation: 25 Marks

External Evaluation:75 Marks

Unit	Topic	Weightage %	No. of Periods
	<p>Objective:</p> <p>1. The objective of this course is to help students to understand the need and objectives of cost accounting.</p> <p>2. To make them aware of different techniques of calculating costs.</p> <p>3. To acquaint them with advantages and features of cost sheet.</p>		
I	<p>Basic concepts of Cost Accountancy :</p> <p>Theory only: Definition, meaning, objectives and importance of costing. Elements of costs, cost units and cost centers. Difference between cost accounting, financial accounting and management accounting</p>	15	10
II	<p>Material and Labour:</p> <p>Theory relating to material, Procedure for procurement of material, methods of material control like EOQ, ABC analysis, tools of store management i.e. Bin card and stores ledger</p> <p>Theory relating to labour, Techniques of time record i.e. time keeping and time booking, concept of idle time and method of remuneration</p> <p>a. Problems on material, Calculation of various stock levels including calculation of EOQ.</p> <p>b. Problems on labour, Calculation of wages under incentive plans suggested by Halsey, Halsey, Weir, and Rowan along with Dearness allowance.</p>	35	20
III	<p>Overheads:</p> <p>Theory, Meaning, nature and classification of overheads, Meaning of allocation and apportionment of overheads, Importance of Machine Hour Rate</p>	25	15

	Problems on: Basic allocation and apportionment of departmental overheads and reapportionment by repeated method. Calculation of Machine Hour Rate		
IV	Cost Sheet: Problems only: On cost sheet and estimated cost sheet	25	15
		100	60

Reference Text :

1. Cost Accounting by V. Rajasekaran
2. Auditing and Cost Accounting by Minaxi Rachchh, Siddheshwar Gadade
3. Cost Accounting by B.K Bhar.
4. Practical Problems on Cost Accountancy by Khanna Pandey Ahuja.
5. Cost Accounting by Choudhari Chopde.
6. Cost Accounting by Ainapure.

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SEMESTER III AUDITING Computer Code..... 4 Credits

Module 3.4

Evaluation Pattern:

Internal Evaluation: 25 Marks

External Evaluation: 75 Marks

Unit	Topic	Weightage %	No. of Periods
	<p>Objective:</p> <p>1. The objective of this course is to help students to understand the need and importance of audit.</p> <p>2. To make them aware of different techniques of carrying out audit effectively</p>		
I	<p>Basics of Auditing: Meaning and Objectives of Auditing, Provisions relating to auditors with reference to Qualification and Disqualification, Appointment and Removal, Rights, Duties and Powers of Auditors</p>	25	15
II	<p>Audit Techniques : Audit Process, Audit Technique and Audit Procedure, Meaning and advantages of Internal Control, Internal Check and Internal Audit</p>	25	15
III	<p>Concept of Vouching: Meaning of vouching, procedure for vouching income and expenditure, vouching of cash sales, sales returns, recovery of bad debts written off, Rental Receipts, dividend received, royalty received, purchases, purchase returns, rent, travelling expenses, salaries and wages, petty cash expenses, advertisement expenses, commission, interest expenses.</p>	25	15
IV	<p>Concept of Verification: Meaning and objective of verification, procedure to be followed for verification of assets and liabilities, verification of fixed assets like plant and machinery, land and building and furniture, debtors, stock and inventory, investments, verification of loans, contingent liabilities.</p>	25	15
		100	60

ReferenaceText :

1. Auditing by B. N.Tandon
2. Auditing by Kamal Gupta
3. Auditing and Cost Accounting by MinaxiRachchh, SiddheshwarGadade
4. Auditing by Ainapure.
5. Gudence Notes issued by ICAI

Bachelor of Commerce with Accountancy and Finance

SEMESTER III MICRO ECONOMICS Computer Code..... 4 Credits

Module 3.5

Evaluation Pattern:

Internal Evaluation: 25 Marks

External Evaluation: 75 Marks

Unit	Topic	Weight age %	No. of Periods
	<p>Objectives:</p> <p>To familiarize students with the basic concepts of microeconomics and applications to business situation; the syllabus is meant to guide the students in understanding the real world market situation it can be used as practical goal for decision making.</p>		
I	<p><u>Analysis of Consumer Behavior :</u></p> <p>Cardinal Utility and ordinal approaches</p> <p>- Indifference curve concept and properties, Price / Budget Line</p> <p>- Consumer equilibrium - price effect - income effect - substitution effect</p> <p>- Elasticity of demand</p> <p>- Measurement of Price, Income & cross Elasticity of demand</p>	25	15

II	<u>Theory of Production & Cost and Revenue Concepts:</u>	20	10
	<p>A) Production Functions - Iso-quants - The Law of Variable Proportions - Return To Scale - Economics of scale;</p> <p>B) Different concepts of cost & their inter relations Economic & Accounting Cost, Implicit & Explicit Cost, Opportunity Cost, (Fixed, Variable, Total, Average, Average Fixed, Average Variable, Marginal Costs & their Short curves) - Long run cost curves with numerical examples.</p>		
III	<u>Revenue Concept:</u> Average Revenue - Marginal Revenue and total revenue - objectives of a firm - conditions of firm equilibrium in Short run & Long run - Break Even analysis and chart	20	10
IV	<u>Market Structure:</u> Equilibrium of the firm and industry under perfect competition in short run and long run - short run and long run equilibrium under monopoly - discriminating Monopoly - monopolistic competition - Equilibrium of firm in short run and long run - Duopoly, oligopoly (only concept) - Pricing methods - Marginal cost - Full cost - Discriminating cost - Dumping multi-product - Transfer pricing	35	25
	Total	100	60

Suggested Readings:

1. Ahuja H.L, Advanced Economic Theory, S.Chand& Co., Mumbai
2. Koutsavannis A., (1990), Modern Micro Economics, Macmillan, Delhi
3. MukarjeeMukharjee&Ghosh (2003), Micro-Economics, Prentice-Hall of India Pvt.,Ltd.,NewDdelhi
4. Varian H.R (2000), Intermediate Micro Economics: A Modern Approach.,East-West Press, New Delhi.
5. Maria John kennedy (1997), Advanced Mico economics, Himalaya Publishing House, Mumbai.
6. S.C.Patra, Business Economics, S.Chand& Co. Mumbai.

Bachelor of Commerce with Accountancy and Finance

SEMESTER – IV

ADVANCED CORPORATE ACCOUNTING

Computer Code -----

4 Credits

Module: 4.1

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage %	No. of Lectures
	Objective: 1. The objective of this course is to help students to understand special points relating to accounting of corporate organizations 2. To make them aware of accounting practices as per schedule VI of Companies Act 2013.		
1.	Final Accounts of Companies Theory: Form and Contents of Balance sheet and Profit and Loss Account as per Schedule VI of amended Companies Act 2013 (Vertical Form) Problems on: Elementary Problems on Final Accounts (excluding calculation of Managerial remuneration)	25	15
2.	Amalgamation and Absorption of Companies Theory: Difference between Amalgamation, Absorption and Reconstruction of Companies, Concept of Purchase Consideration Problems on: Calculation of Purchase Consideration and problems on amalgamation and absorption of companies	25	15
3.	Internal Reconstruction Theory: Need for internal reconstruction, Legal provisions for internal reconstruction Problems on internal reconstruction	25	15
4.	Liquidation of Companies Theory: Meaning of liquidation, modes of winding-up of a company Problems on: Preparation of accounts to be submitted by the Receiver and the Liquidator	25	15
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Accountancy	L.N. Chopde, D.N. Chaudhary	Sheth Publishers Pvt Ltd.
Corporate accounting	Mukherjee, Amitabha; Hanif, Mohammed	Tata McGraw Hill: New Delhi,
Advanced Accountancy	Jain & Narang.	kalyani publishers
Corporate Accounting	Dr. S Kr Paul	New Central Book Agency
Fundamentals of corporate accounting	Ahmed, Naseem; Khan, Nawab Ali; Kumar, Rajender	Ane Books Publ
Corporate accounting	Ahmed ,Naseem	Atlantic Publ.
Financial Accounting	Minaxi Rachchh, Siddheshwar Gadade, Gunvantrai Rachchh & E.A. Patil	<i>Pearson Publication</i>
Financial Accounting	P. C. Tulsian	Tata McGraw Hill: New Delhi,
Financial Accounting	Monga, J.R. Ahuja, Girish and Shehgal Ashok.	Sultanchand Publication

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SEMESTER – IV

TREASURY & RISK MANAGEMENT

Computer Code -----

4 Credits

Module 4.2

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage %	No. of Lectures
	Objectives: <ul style="list-style-type: none">To make the students to understand about instruments in money market and capital market.To get the students acquainted with risk management in financial markets.		
1.	Concept of treasury – objectives of treasury structure and organization – functions of treasury – liquidity management – objectives – sources and development.	25	15
2.	Regulation – supervision and compliance of treasury functions – integrated treasury – role of IT in treasury management.	25	15
3.	Definition of risk – risk process – risk organization – creditor's liquidity risk – legal and operational risk – risk measurement and control.	25	15
4.	Risk hedging – instruments and mechanism – significance of system audit in risk management	25	15
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Investment Management	V.K. Bhalla	S. Chand Limited
Financial Derivatives & Risk Management	V.K. Bhalla	S. Chand Limited
Capital Issue, SEBI & Listing	Chandrale ,K.R	Bharat Publishing
Investment Management	Bhole L. M	Prentice Hall
Investment Management	Fabozzi, Frank J	Prentice Hall
Stock Exchange Trading in India	Gupta, L.C	Vision Publications
Theory and practice of treasury & risk management in banks	Indian Institute of Banking & Finance	Taxman Publication

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SEMESTER – IV

ADVANCED COST ACCOUNTING

Computer Code -----

4 Credits

Module:4.3

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage %	No. of Lectures
	Objective: 1. The objective of this course is to help students to Understand different tools under cost accounting. 2. To make them aware of different costing methods in manufacturing and service sector.		
1.	Job Costing and Batch Costing Theory- Meaning and features of Job Costing, Procedure of Job Costing, Meaning and features of Batch Costing, Concept of Batch Quantity 2. Problems on: Computation of profit and selling price for a job or a batch	25	15
2.	Operating Costing or Service Costing Theory- Meaning and importance of Operating or Service Costing, features of Service Costing, Cost Unit Problems on- Computation of cost relating to different types of following industries using operating costing-transport costing, power house costing and canteen costing	25	15
3.	Contract Costing Theory- Meaning and definition of contract costing, features and procedure of contract costing, types of contracts Problems on- Simple problems on ascertaining profit on incomplete contracts, preparation of ledger accounts and abstract of the balance sheet	25	15
4.	Process Costing Theory- Meaning and features of process costing, Difference between job costing and process costing, process losses and gains, meanings of the terms by-products, joint products and co-products	25	15

	Problems on- Preparation of all necessary accounts relating to process accounts		
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Cost Accounting	V. Rajasekaran and R. Lalitha	Pearson Education
Auditing and Cost Accounting	MinaxiRachchh SiddheshwarGadade	Pearson Education
Cost Accounting	Ainapure	MananPrakashan
Cost Accounting	Jain &Narang.	kalyani publishers
Principles and Practice of Cost Accounting	N.K. Prasad and A.K. Prasad	Book Syndicate Pvt. Ltd
Theory and Practice of Cost Accounting	Sk. Sahajahan Ali, Subir Datta and Others	S. Chand & Company Ltd.
Practical Costing	Khanna, Pandey &Ahuja	S. Chand & Company Ltd.
Cost Accounting	Ravi M. Kishor.	Taxmann Ltd
Lectures on Costing	Swaminathan, New Delhi	S. Chand & Co. (P) Ltd.,

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SEMESTER – IV

ADVANCED AUDITING

Computer Code -----

4 Credits

Module :4.4

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage%	No. Of Lectures
	Objective: a) To impart knowledge of Auditing and cover the Theoretical knowledge the subject. b) Application of accountancy in execution of audit of the accounts as per various legislations.		
1	Auditing of : a. Cooperative societies b. Government Companies c. Charitable Trust	25	15
2	Computer Assisted Audit Technique: Approaches to Auditing in a CIS Environment, Special Consideration in case of Audit of E-Commerce Transactions.	25	15
3	Auditors Reports including Elementary Knowledge Of CARO 2003; Qualification in Auditors Report. NOTE: The Audit Report to be studied is that which is applicable to the year ended immediately before commencement of the Academic Year.	25	15
4	Acquaintance with Compulsory Accounting Standard issued by Institute of Chartered Accountants of India being – AS1, AS2, AS3, AS4, AS6, AS9, AS10, AS13.NOTE: The Accounting Standard to be studied is that which is pronounced by the ICAI for the year ended immediately before commencement of the Academic Year.	25	15

	Total	100	60
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Reference Text Books:

Title of the Book	Author	Publication
Fundamentals of Auditing	Kamal Gupta & Ashok Arora	Tata Mc. Grow Hill Ltd
Auditing	Ainapore	MananPrakashan
Auditing	Sandeep Gupta SachinBhandarkar	VipulPrakashan
Contemporary Auditing	Kamal Gupta	Tata Mc. Grow Hill,
Fundamentals of Auditing	Kamal Gupta & Ashok Arora	Tata Mc. Grow Hill,
Textbook of Auditing	Batra& Bagradia	Tata Mc. Grow Hill,
Practical Auditing	Spicer & Peglar,S. V. Ghatalia	Allied Publishers Pvt. Ltd.
Principles and practice of auditing	Saxena, R G ;Johry, Geetika S	Himalaya publishing house
Auditing and Cost Accounting	Minaxi Rachchh, Siddheshwar Gadade, Gunvantrai Rachchh	Pearson Publication.
Practical Auditing	B.N. Tondon	S. Chand & Co. Ltd

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SEMESTER – IV

MACRO ECONOMICS

Computer Code -----

4 Credits

Module 4.5

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage %	No.of Lectures
	Objectives: To familiarize students with the basic theoretical framework underlying the field in macro economics		
1	<u>National Income :</u> Meaning of National Income - Circular Flow of national income in closed and open economy - Concepts of national Income - GDP, GNP, NNP, NNPF, personal income and disposable income.- Measurement of national income - value added method - Expenditure method - income method - difficulties in the measurement of national income	25	15
2	<u>Output and Employment (Keynes Approach):</u> Aggregate demand and aggregate supply functions – The principle of effective demand - Consumption function - Average and marginal propensity to consume - Factors influencing consumption spending- The investment multiplier - Theory of investment – Autonomous and induced investment - Marginal efficiency of capital	30	20

3	<u>Rate of Interest :</u> Classical Neoclassical and Keynesian Theories of interest	20	10
4	<u>Trade Cycles:</u> Nature and characteristics of trade cycle - Phases of business cycle with diagram - Control of trade cycle Inflation its types, effects and causes on different sectors of economy - Demand pull and cost push inflation with diagram -Monetary and fiscal measures to control inflation Deflation concept causes and effect.	25	15
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Macroeconomics Theory and policy	Ahuja H.L	S.Chand& Co.
Monetary Economics,	Gupta S.B	S.Chand & Co
Edition Monetary Economics	M.L.Jhingan	Vrinda publications pvt. Ltd
Macro Economics	Ahuja H L	S.Chand& Co
Economics	P. A. Samuelson	Tata Mc. Grow Hill
Macro Economics	Rudiger Dornbusch ,Stanley Fischer,	Tata Mc. Grow Hill
Economics	P. A. Samuelson, New Delhi	Tata Mc. Grow Hill,

Bachelor of Commerce with Accountancy and Finance

SEMESTER – V

MANAGEMENT ACCOUNTING

Computer Code -----

4 Credits

Module 5.1

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage %	No. of Lectures
	Objective: 1. The objective of this course is to help students to understand importance of Management Accounting 2. To make them aware of techniques of management accounting for taking managerial decisions		
1.	Valuation of Goodwill Theory: Need for valuation of Goodwill, Factors affecting valuation of Goodwill and various methods of valuation Problems on: Valuation of Goodwill by Super Profit Method and Capitalization Method	25	15
2.	Valuation of Shares Theory: Need and importance of valuation of shares, Factors affecting valuation of shares and different methods Problems on: Valuation of shares using Intrinsic method and Yield method	25	15
3.	Working Capital Management Theory: Concept of Current Assets, Current Liabilities, and Working Capital Cycle Problems on: Calculation of working capital based on given information	25	15
4.	Accounting Ratio (A) Theory: Expression of Ratio as Pure Rates & percentages Broad Principles of interpretation of ratio, Classification of Ratios. (B) Elementary Problems on- Computation of following ratios from direct information supplied:	25	15

	Current Ratio, Quick Ratio, Capital Gearing Ratio, Stock Turnover Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Debtors Turnover Ratio and Return on Shareholders' Investment Ratio. (Excluding Analysis and Interpretation of ratios)		
		100	60

Reference Text Books:

Title of the Book	Author	Publication
Introduction to Accountancy	S.Chand publication	T. S. Grewal
Advance Accountancy	R. L. Gupta	Sultan Chand & Co. (P) Ltd.
Management Accounting	M.Y.Khan , P.K.Jain	Tata Mc Grow New Delhi,
Management Accounting	Minaxi Rachchh, Siddheshwar Gadade, Gunvantrai Rachchh	Pearson Publication.
Management Accounting	Ainapure	MananPrakashan
Management Accountancy	Jain &Narang.	kalyani publishers
Accounting for Management	S. K. Bhattacharyya, John Dearden	Vikas Publishing House
Management Accounting	J. Made Gowada	Himalaya Publishing House

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SEMESTER – V

Direct Taxation
Computer Code -----
4 Credits

Module 5.2

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Course content focuses on conceptual Aspect of Income- tax

Units	Topics	Weightage %	No. of Lectures
	<p>OBJECTIVES: To impart knowledge of Income tax and cover the knowledge of the subject.</p> <p>IMPORTANT NOTES: a) The Law to be studied is that which is applicable to the Previous Year ended immediately before commencement of the Academic year. b) No knowledge of Case Laws is expected, Questions and Problems should not have any Direct or Indirect reference to Case Law.</p>		
1	<p>CONCEPT OF TAXATION, DEFINITION AND CHARGE OF INCOME TAX: THEORY ONLY DEFINITION: Assessee, Assessment Year, Person, Previous Year, Income, Total Income. Elementary Acquaintance with Section 6 (Resident Status) of Income Tax Act, 1961.</p>	15	8
2	<p>ELEMENTARY PROBLEMS ON : A) SALARIES: Computation of Income under this Head Excluding calculations of Exempt limits of partly – exempt items, leave salary, Gratuity etc. and valuation of Perquisites but INCLUDING Deduction U/S 16. B) INCOME FROM HOUSE PROPERTY: Computation of Income from House Property U/S 22 to 25. C) INCOME FROM OTHER SOURCES: Computation of</p>	35	20

	Income from this head INCLUDING Deductions.		
3	Elementary Problems on: A) Profits & Gains from Business & Profession: Theory and Elementary Problems for Individuals only-covering Section 28, 29, 30, 31, 32, 36 & 37. B) Elementary Problems on Capital Gains: Short Term and Long Term Capital Gain Covering Section 45, 47, 48, & 49.	30	18
4	COMPUTATION OF TOTAL INCOME: PROBLEMS ONLY ON: Computation of income covering income under the head Salaries, House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above; Working out Gross Total Income and Total Income after Deduction U/s 80 C & 80 D 80 G & 80TTA only and Calculating Income Tax Payable. (From Tax Rate Table Supplied)	20	14
		100	60

Reference Text Books:

Title of the Book	Author	Publication
Direct & Indirect Taxes	V.K. Singhanian	Taxmann Publication
Direct Taxes- Law & Practice	Girish Ahuja & Ravi Gupta	Bharat Law House Pvt. Ltd.
Direct & Indirect Taxes	Ainapure & Ainapure.	Mukund Publication
Income Tax Ready Reckoner	V.G . Mehta's	Shri Kuber Publishing House
Students Guide to Income Tax	V.K. Singhanian	Taxmann Publication
Income Tax Law & Practice	Dr. Bhagwati Prasad New Delhi	Vishwa Prakashan,
Direct Taxes- Law	T. N. Manoharan & G. R. Hari	Snow White Publication Pvt. Ltd.

Bachelor of Commerce with Accountancy and Finance

Semester V

Basics of Business Law

Computer Code -----

4 Credits

Module 5.3

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Units	Topics	Weightage %	No. of Lectures
	<p>Objective: To acquire knowledge and develop understanding of the regulatory framework of various business laws with and the various provisions laid down under the Acts.</p>		
1	<p><u>General Principles of Contract Act</u> <u>Sec.1 to 30</u> Proposal Acceptance – Revocation Communication – Modes of revocation of after – Requisites of Valid Acceptance. Sec.2(a) Sec.2 (b) and Sec. 3 to 7 <u>Consideration</u> a) Definition Sec.2(d) Stranger to consideration, stranger to contact and exceptions. b) An agreement made without consideration is void. “Rule and exceptions. Sec.25 and Sec.185 <u>Free Consent</u> – Sec.13 to 22 Coercion Undue Influence Fraud –Misrepresentation and mistake of Fact and Mistake of Law. <u>Void Agreements</u> Sec. 20 to 30 Agreement in Restraint of trade Sec.27 Agreement by way of wager is void Sec.30</p>	30	20
2	<p>The Consumer Protection Act, 1986. Meanings and Definitions. i Rights of Consumers. ii Establishment of Consumer Dispute Redressal Agencies. a) District Forums in Districts. b) State Commissions in States. c) National Commission in Delhi.</p>	15	10

	iii Penalties and Frivolous Complaints.		
3	<p>Contract of Sale and Essentials</p> <p>Sale and Agreement to sell & Distinction Sec 4 to 6 Effect of destruction of Goods Sec. 7 & 8 Ascertainment of Price of Goods. Sec. 9, 10 <u>Conditions and Warranties</u> Sec.12.to 17 Definitions of Condition and Warranty and distinction Implied Conditions and Warranties</p> <p>a. Implied Conditions as to title Sec.15 b. Implied Condition in case of sale by description. Sec.15 c. Rule of Caveat Emptor and Exceptions sec.16 d. Implied condition in case of Sale by Sample. Sec.17</p> <p><u>Rules regarding passing of property in case of</u></p> <p>a. Ascertained Goods. Sec.18 to 22 b. Unascertained Goods. Sec. 18 & 23 c. Sale on Approval or Return basis. Sec.24 d. Short Note – Delivery and deliverable State.</p> <p>Nemo dat quod non-habet. “No one can transfer a better title than what he himself possesses”. Sec.27 to 30 Rule and Exceptions. Unpaid seller and his Rights . Sec. 45 to 54</p>	30	15
4	<p>The Indian Partnership Act- 1932</p> <p>i. Meaning ii. Types of Partnerships iii. Rights and Duties of partners iv. Minors admitted to the benefits of partnership v. Introduction, Retirement, Expulsion, Insolvency of a partner. vi. Dissolution of the firm, types of dissolution, liability and rights of partners after dissolution vii. Registration of Partnership.</p>	25	15
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Business Law	K.R. Bulchandani	Himalaya Publishing House
Commercial Laws and Industrial Laws	Arunkumar Sen	The World Press Pvt Ltd
Company Law,	N.K. Jain	Deep & Deep Publishers Pvt. Ltd
Consumer Protection in India	Niraj Kumar	Himalaya Publishing House,
Business and corporate law	Moshal, B S	Ane Books Publication
The Principles of Mercantile Law	Singh Avtar -	Eastern Books Co
Business Law	Kuchal M.C.	Vikas Publishing House
Business Law	N.D. Kapoor & Chandra P R	Sultan Chand Publication Pvt. Ltd.

Bachelor of Commerce with Accountancy and Finance

SEMESTER – V

INFORMATION TECHNOLOGY

Computer Code -----

4 Credits

Module 5.4

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Units	Topic	Weightage %	No. of Lectures
	Objectives: To familiarize students with Information Technology concepts and Practical.		
1	Introduction to Computer Meaning & Scope of Computer Hardware & Software: Need. Objectives. Functions. Development & Definition of Computer Hardware & Software History, Type and generation of Computers. Types of Software etc. Basics of Information Technology Computer Configuration and Various Operating systems. File, Folders, Screensavers, backup of data etc. Practical: Windows and Typing Tutor etc.	25	15
2	Ms-Office Word: Documentations, formatting of text, letters etc. Excel: Calculation, Formula constructions, tabulation Graphs etc. Power Point: Making PowerPoint Presentations Animation, use of power point etc.	25	15

3	<p>Internet and WWW: Introduction & Importance of Internet in Modern Life. How to use it what are the uses it has and what is (WWW) World Wide Web and Its Uses.</p> <p>Cyber Laws & Ethics : Cyber Law , Moral, Ethics guidelines, Software Piracy, Cyber Crime, IT Act, Encryption, Copyright, Digital Signature, software License etc.</p>	25	15
4	<p>E-Commerce: Global Electronics Market, Trade Cycle, E-Market, EDI, Firewall, Digital Certificates, (WMIS)Web-based Mass Information System, Password, E-transaction Payment. etc. Uses, Features & Scope of e-Commerce. Advantages & Dis-Advantages of E-Commerce. Security Threats in E-Commerce</p>	25	15
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Fundamentals of Computers	Rajaraman – V	Prentice Hall of India
Computers Today (3rd Ed.)	Sanders, Donald	New York Mcgraw Hill,
Introduction to Computers	Xavier C	NewAge,,
Introduction to Information Technology	Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter	John Wiley & Sons, (Asia) Pvt. Ltd
A text book of information technology	Deshpande, A V ;Kulkarni, S K ; Vaishampayan, S Y ; Tatpuje, Dipak	NiraliPrakashan

Bachelor of Commerce with Accountancy and Finance

SEMESTER - VI

Advanced Management Accounting

Computer Code -----

4 Credits

Module 6.1

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Units	Topic	Weightage %	No. Of Lectures
	Objective: 1. The objective of this course is to help students to understand the Financial statements. 2. To make them aware of different styles of presenting Financial data. 3. To prepare and analyze the financial statements.		
1	FUND FLOW STATEMENTS THEORY: Concept, Funds Flow & Cash Flow. SIMPLE PROBLEMS ON: Preparation of Fund Flow Statement.	25	15
2	INSTALMENT SYSTEM THEORY: Distinction between Hire Purchase & Installment Sale. PROBLEMS ON: Installment Sale including finding out Cash Price.	25	15
3	CAPITAL BUDGETING A) THEORY: Concept of Capital Budgeting and its importance: Methods of Ranking Investment Proposals – Payback Method, Average Rate of Return Method and Discounted Cash Flow Method: Cost of Capital, Capital Rationing B) PROBLEMS ON :: Ranking Investment Proposals the Payback Method, Average, Rate of Return Method and Discounted Cash Flow Method Theory and problems on Pay back Period, Discounted cash flow, Internal rate of Return,	25	15

4	<p>BUDGETS AND BUDGETARY CONTROL</p> <p>A)THEORY : Definitions and Concept of “Budgets” and “Budgetary Control”; The Budget Period: The Key Factor; Flexible Budgets.</p> <p>B)ELEMENTARY PROBLEMS ON : Preparation of different types of budgets including cash budget and flexible budget.</p>	25	15
Total		100	60

Reference Text Books:

Title of the Book	Author	Publication
Advanced Management Accounting	Ravi M. Kishore	Taxmann Publications Pvt. Ltd
Advanced Management Accounting	Dr. J.B. Gupta	Taxmann Publications Pvt. Ltd
Advanced Cost and Management Accounting - Problems and Solutions	V.K.Saxena & C.D.Vashist	Ashish Publishing House
Padhuka's -A Ready Reference on Advanced Management Accounting	B.Saravana Prasath	CCH Publications
Management Accounting	Minaxi Rachchh, Siddheshwar Gadade, Gunvantra Rai Rachchh & E.A. Patil	Pearson Publication.
Management Concepts and Strategies	J S Chandran	Vikas Publishing House
Principles of Management	Tripathy P.C.	Tata McGraw Hill
Principles of Management: Theory and Practice	Sarangi S K	V M P Publishers

Bachelor of Commerce with Accountancy and Finance

SEMESTER - VI Indirect Taxation

Computer Code -----
4 Credits

Module 6.2

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Unit	Topic	Weightage	Lectures
	<p>Course content focuses on conceptual Aspect of Indirect Taxation</p> <p>OBJECTIVES: To impart knowledge of Indirect Taxation and cover the knowledge of the subject.</p> <p>IMPORTANT NOTES: a) The Law to be studied is that which is applicable to the Previous Year ended immediately before commencement of the Academic year.</p> <p>b) No knowledge of Case Laws is expected, Questions and Problems should not have any Direct or Indirect reference to Case Law.</p>		
1	<p>Central Excise Act, 1944</p> <p>Concept of Excise Duty and Taxable events Excisable Goods, Goods- Movability and Marketability Manufacture, Deemed Manufacture and allied concepts Captive Consumption, Intermediate Products, Waste & Scrap Classification of Goods Basis of payment of excise duty, Specific Duty, Ad Valorem Duty, Tariff Value Definition –Assessee, Related Person, Place of Removal, Transaction Value,</p>	15	10

<p style="text-align: center;">2</p>	<p>The Custom Act,1962</p> <p>Concept of The Custom Act,1962 and its allied parts</p> <p>Definition-Adjudicating Authority, Assessment, Coastal goods, Custom Area, Entry, Foreign Going vessel or aircraft, Goods, Imported goods, Person –in-charge, Prohibited goods, Stores, Tourist, Indian Customs Waters</p> <p>Assessment, Provisional Assessment , Pilfered Goods, Damaged Goods, Abatement of duty on damaged goods, Remission of duty on lost, destroyed or abandoned goods.</p> <p>Duty Drawback - Drawback allowable on re-export of duty paid goods –Section 74 and 75</p>	<p style="text-align: center;">25</p>	<p style="text-align: center;">15</p>
<p style="text-align: center;">3</p>	<p>Value Added Tax (VAT)</p> <p>i VAT-Meaning, present status and constitutional validity, ii Rates of VAT iii Operation of VAT iv Variants of VAT v Input- Tax Credit and Composition Scheme vi Methods of computing VAT liabilities</p>	<p style="text-align: center;">25</p>	<p style="text-align: center;">15</p>
<p style="text-align: center;">4</p>	<p>Service Tax Act</p> <p>Meaning of Service- Registration, Classification of services Exemption and Abetment from service tax Payment of Service Tax- Rates, Due Dates, Penalty, Interest CENVAT Credit Reverse Charge Mechanism Filing of Service Tax Return</p>	<p style="text-align: center;">35</p>	<p style="text-align: center;">20</p>
	<p style="text-align: center;">Total</p>	<p style="text-align: center;">100</p>	<p style="text-align: center;">60</p>

Reference Text Books:

Title of the Book	Author	Publication
Indirect Taxes	Yogendra Bangar & Vinit Sodhani	C.Sitaraman Publication
Indirect Taxes- Law & Practice	Girish Ahuja & Ravi Gupta	Bharat Law House Year of publishing:
Indirect Taxes	Ainapure & Ainapure	Sultan Chand & Sons,
Indirect Taxes - Law & Practice	Dinkar Pagare	Sultan Chand & Sons,
Indirect Taxes - Law & Practice	V. S. Datey	Taxman

Bachelor of Commerce with Accountancy and Finance

Semester VI

Allied Business Laws

Computer Code -----

4 Credits

Module 6.3

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Units	Topics	Weightage %	No. of Lectures
	Objective: To acquire basic knowledge and develop understanding of the regulatory framework of Companies Act, 2013 and other allied laws necessary for business.		
1	The Companies Act 2013 i. Definition and Features of a Company. ii. Kinds of Companies Public Companies. Private Company and Privileges of Private Company. Distinction between Public Company and Private Company. Holding Company and Subsidiary Company. iii. Memorandum of Association and Articles of Association of a Company. Doctrine of Ultra Virus Doctrine of Indoor Management. iv. Membership of the Company. Who can be member of a Company? How membership is acquired and How membership Ceases? v. Prospectus Definition of a Prospectus and its legal Requirement. Contents of a Prospectus A Statement in Lien of a prospectus. vi. Meetings of a Company: Annual General Meeting.	50	30

	Extra Ordinary General Meeting.		
2	<p>The Negotiable Instrument Act – 1881.</p> <ul style="list-style-type: none"> i. Meaning and definition of Negotiable Instrument – Sec.13 ii. What is Negotiation ? Sec-14 iii. Negotiable Instruments – Promissory Note Sec – 4 Bill of Exchange. Sec – 5 Cheque Sec – 6 iv. Meaning of terms – Drawer, Drawee in casé of need, Payee and Acceptor Sec - 7 v. Definition of Holder Sec-8 Holder in due Course and his privileges.Sec – 9 vi. Kinds of Endorsements vii. Liability of Drawer of Drawee of a Cheque Sec.30, when Banker is justified in requesting the payment of a cheque-Sec 31. viii. Nothing and Protest Sec.99 to 104 – A. Reasonable Time Sec.195 – 106 -107. ix. Crossing of a cheque Sec.23 to 125 who can cross ? x. Kinds of crossing of a cheque 	30	20
3	<p>Right to Information Act – 2005</p> <ul style="list-style-type: none"> i. Meaning, Objectives ii. Salient Features of the Act iii. Disclosure exempt from RTI iv. Definitions-Information, Public Authority, Third party v. Public Information Officers (PIO) , vi. Duties of PIO vii. Procedure for making RTI Application and Compliance under RTI viii. Role of State Information Commissioner and Central Information Commissioner 	20	10
	Total	100	60

Reference Text Books:

Title of the Book	Author	Publication
Business Law	K.R. Bulchandani	Himalaya Publishing House
Commercial Laws and Industrial Laws	Arunkumar Sen	The World Press Pvt Ltd
Company Law,	N.K. Jain	Deep & Deep Publishers Pvt. Ltd
Consumer Protection in India	Niraj Kumar	Himalaya Publishing House,
Business and corporate law	Moshal, B S	Ane Books Publication
The Principles of Mercantile Law	Singh Avtar -	Eastern Books Co
Business Law	Kuchal M.C.	Vikas Publishing House
Business Law	N.D. Kapoor & Chandra P R	Sultan Chand Publication Pvt. Ltd.
Guide to Companies Act	- Ramaiya A	Wadhwa & Co.
Company Law	Singh Avtar -	Eastern Books Co
The Negotiable Instruments Act	Khergamwala J S	N M Tripathy

Bachelor of Commerce with Accountancy and Finance

SEMESTER – VI

ADVANCED INFORMATION TECHNOLOGY

Computer Code -----

4 Credits

Module 6.4

Evaluation Pattern:

Internal Evaluation 25 Marks

External Evaluation 75 Marks

Units	Topic	Weightage %	No. of Lectures
	Objectives: To familiarize students with Advance Information Technology, Its Concepts and Practical Application		
1	Introduction to Networking Topology, Protocol, transmission Media, Server, Client, LAN, WAN, Peer to Peer, Fiber optic, Hubs, Routers, Bandwidth, LOGIN & LOGOUT	25	15
2	Multimedia-Image & Audio Video Format Bitmap, Raster & Vector Graphics, MPEG, RMF, MIDI GIF, JPEG. Introduction of Animation. FLASH Software Practical	25	15
3	HTML HTML, Attribute, Tags, Font, Marquee, Order list, Un-order list, Image insertion, Hyperlink, Table Creation, Forms, Frames etc. A web page AND Web site making practical	25	15
4	Database Management using -Ms-Access What is Ms-Access, Create database in Access, Information, Record, Field, Design View, SORT, Query, Data, Database, DBMS, Criteria, Auto Number, Primary Key, RDBMS, Forms, Reports, and Table etc? Tally : Introduction to Tally, Gateway of Tally, Company Creation, Trial Balance, Creating groups, Ledger creation, Vouchers- Purchase, Sales, Payment, Receipt, Journal, Contra, debit & credit note Printing of reports etc.	25	15

	Total	100	60
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Reference Text Books

Title of the Book	Author	Publication
Learning Web Designing	Jennifer Niederst	O'Reilly Media
HTML for Beginners	Jennifer Kyrnin	Digital publishing
Microsoft Office Access 2007: The Complete Reference	VIRGINIA ANDERSEN	McGraw Hill Professional
Tally.ERP 9 Made Simple Basic Financial Accounting	Ashok K Nadhani	BPB Publications