

Resolution No.: _____ 3 _____

Bharatiya Vidya Bhavan's

**M. M. College of Arts, N.M. Institute of Science,
H.R.J. College of Commerce. (Bhavan's College)
Autonomous**



(Affiliated to University of Mumbai)

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

**Program: B.Com.(Accounting and Finance)
Program Code: BH.B.Com.**

Course Code: BH.UCBAF

**Choice Based Credit System (CBCS)
with effect from academic year 2022-23**



PROGRAM OUTCOMES

PO	<p style="text-align: center;">PO Description</p> <p>The B.Com.(Accounting and Finance) programme is formulated based on the inputs received from the members of Board of Studies of Bhavan's College (Autonomous) and is geared to meet the standards prescribed by general commerce education. Our students besides studying the Elective subjects of Financial accounting, cost accounting, Auditing, Direct and Indirect Taxes and financial management, also has core subjects like Commerce, Business Economics, Business Law, Business Mathematics, Research Methodology etc. Some learning outcomes include:</p>
PO 1	<p>Disciplinary Knowledge The accounting and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in finance, commerce and business like Industries, Banking Sectors, Insurance Companies, Finance companies, Transport Agencies, Warehousing</p>
PO 2	<p>Competency in Skills After completing graduation, students can get skills regarding various aspects like Finance Manager, Selling Manager, Administration abilities to run a Company. Students can independently start up their own Business</p>
PO 3	<p>Social Interaction: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause. Elicit views of others, mediate disagreements and help reach conclusions in group settings</p>
PO 4	<p>Competitive exams The program will empower the student to appear in various competitive exams or choice a profession of their choice like CA, CS, UPSC etc</p>
PO 5	<p>Problem Solving: Students undergoing this programme learn to logically question assertions, to recognize patterns and to distinguish between essential and irrelevant aspects of problems. This helps them to learn behave responsibly in a rapidly changing interdependent society</p>
PO 6	<p>Proficiency in Employments: This programme will help students to enhance their employability for Government jobs, jobs in banking, insurance and investment sectors, data analysis jobs, and jobs in various other public and private enterprises</p>



PROGRAM SPECIFIC OUTCOMES

PSO	Description
	A student completing Bachelor's Degree in B.Com. (Accounting and Finance) program will be able to:
PSO 1	Obtain specialized knowledge in all fields of Accounting and Finance.
PSO 2	Pursue higher education such as Chartered Accountancy / Cost & Management Accountancy / Company Secretary Chartered Financial Analyst / MBA etc.
PSO 3	Be "Atmanirbhar" by setting up own Advisory and Consultancy services in the field of Finance and Accounts.
PSO 4	Understand the Financial System and Financial Markets.
PSO 5	Know the various Taxation Laws.
PSO 6	Acquire knowledge about the various Indian Laws.



PROGRAM OUTLINE

YEAR	SEMESTER	COURSE CODE	COURSE TITLE	CREDITS	NATURE OF COURSE
SECOND YEAR	III	BH.UCBAF 301	Financial Accounting (Special Accounting Areas) III	03	Elective
SECOND YEAR	III	BH.UCBAF 302	Cost Accounting (Methods of Costing) II	03	Elective
SECOND YEAR	III	BH.UCBAF 303	Direct Tax Paper I	03	Elective
SECOND YEAR	III	BH.UCBAF 304	Information Technology in Accountancy I	03	Ability Enhancement
SECOND YEAR	III	BH.UCBAF 305	Foundation Course in Commerce (Financial Market Operations) III	02	Skill Enhancement
SECOND YEAR	III	BH.UCBAF 306	Business Law (Business Regulatory Framework) II	03	Core Course
SECOND YEAR	III	BH.UCBAF 307	Business Economics II	03	Core Course
			TOTAL CREDITS	20	



PROGRAM OUTLINE

YEAR	SEMESTER	COURSE CODE	COURSE TITLE	CREDITS	NATURE OF COURSE
SECOND YEAR	IV	BH.UCBAF 401	Financial Accounting (Special Accounting Areas) IV	03	Elective
SECOND YEAR	IV	BH.UCBAF 402	Management Accounting	03	Elective
SECOND YEAR	IV	BH.UCBAF 403	Direct Tax Paper II	03	Elective
SECOND YEAR	IV	BH.UCBAF 404	Information Technology in Accountancy II	03	Ability Enhancement
SECOND YEAR	IV	BH.UCBAF 405	Foundation Course in Management – (Introduction to Management) IV	02	Skill Enhancement
SECOND YEAR	IV	BH.UCBAF 406	Business Law (Company Law) III	03	Core Course
SECOND YEAR	IV	BH.UCBAF 407	Research Methodology in Accounting and Finance	03	Core Course
			TOTAL CREDITS	20	



DETAILED SYLLABUS – SEMESTER III

Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : III	
Course: Financial Accounting (Special Accounting Areas) III				Course Code: BH.UCBAF 301	
Teaching Scheme			Evaluation Scheme(Theory)		
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	(Marks - 40)	(Marks: 60)
Pre-requisites: Basic knowledge of Accountancy and Preparation of Final Accounts					
Course Objectives: Learner will be able to understand how Partnership Accounts are maintained. Learner will be able to understand piecemeal distribution of cash Learner will be able to understand Amalgamation of Firms Learner will be able to understand Conversion/Sale of Partnership firm to Company Learner will be able to understand Accounting of Transaction of Foreign Currency					
Course Outcomes: Preparation of Partnership Final Accounts Preparation of Statement of Piecemeal Distribution of Cash Preparation of Accounts required for Amalgamation of Firms Preparation of Accounts for Conversion /Sale of Partnership firm into a Company					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year				15
2	Piecemeal Distribution of Cash Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet				10

	Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	
3	Amalgamation of Firms Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firms	10
4	Conversion / Sale of a Partnership Firm into a Ltd. Company Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	10
5	Introduction to Company Accounts Introduction of Basic Terms: Types of Companies, nature and formation of Companies, Shares, Debentures, Share Capital, Reserves and Surplus, types of assets and liabilities, dividend, format of Balance sheet (Only Theory) Issue of Shares: Different modes -IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and oversubscription, forfeiture and re-issue, issue of shares for consideration other than cash. Issue of Debentures: Types of Debentures, Issue of Debentures at par, premium and discount.	15
	Total	60

Text Books:

1. Financial Accounting (Special Accounting Areas) – Manan Prakashan, Ainapure
2. Financial Accounting (Special Accounting Areas) – Sheth Publications – Choudhari Chopde

Reference Books:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi

Self study topics - How to make a Partnership Deed for an accounting firm – terms and conditions, calculation of profits, profit sharing ratio, taxability, provisions for winding up, dissolution, etc.

List of Topics for the practicals: Visit to a CA firm

Details of Conduct of Practical Examination (Evaluation Scheme): Continuous Internal Assessment 2- in the form of assignments, presentations, group discussions etc.



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : III	
Course: Cost Accounting (Methods of Costing) II				Course Code: BH.UCBAF 302	
Teaching Scheme				Evaluation Scheme(Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	(Marks - 40)	(Marks: 60)
Pre-requisites:					
Course Objectives: Learner will able to understand the Cost Sheet Learner will able to understand how to reconcile Financial records and Cost Records Learner will able to understand the concept of Contract Costing and treatment of Profit & loss on Contract and Balance Sheet entries Learner will able to understand the concept of Process Costing					
Course Outcomes: Preparation of Cost Sheet Preparation of Statement of Reconciliation between Financial and Cost records Contract costing and treatment of Profit or Loss in Contract Process Costing and treatment of Profit or Loss in process considering normal loss, abnormal loss , abnormal gain					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet				15
2	Reconciliation of cost and financial accounts Practical problems based on reconciliation of Cost and Financial accounts				15
3	Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems				15
4	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and Joint and By products				15
	Total				60

Text Books:

1. Cost Accounting (Methods of Costing) II – Sheth Publications
2. Cost Accounting (Methods of Costing) II – Manan Prakashan, , Ainapure

Reference Books:

1. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
2. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
3. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
5. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
6. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhian

Self study topics - To study Cost sheet and cost structure in different industries.

List of Topics for the practicals: Industrial visit to manufacturing company to understand the various manufacturing processes.

Details of Conduct of Practical Examination (Evaluation Scheme): Continuous Internal assessment 2 – Assignments, Presentations, group discussions etc.



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : III	
Course: Direct Taxes Paper – I				Course Code: BH.UCBAF 303	
Teaching Scheme				Evaluation Scheme (Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	(Marks - 40)	(Marks: 60)
Pre-requisites:					
Course Objectives: Learner will able to understand Definitions u/s 2 , Basis of Charge and Exclusions from Total Income Learner will able to understand Various Heads of Income Learner will able to understand Deductions under Chapter VI – A Learner will able to understand Computation of Total Income					
Course Outcomes: The students will gain knowledge about the Direct tax laws in India.					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.				15
2	Heads of Income Various Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund Income From House Property : Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE				15

	including.: Section 2 – Business Capital Gains : Section 45, 48, 49, 50, 54 and 55 Income from Other Sources: Section 56 – 59	
3	Deductions under Chapter VI – A 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	15
4	Computation of Total Income Computation of Total Income of Individual and HUF with respect to above heads and deductions	15
	Total	60
	<i>Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.</i>	
Text Books: 1 Direct and Indirect Taxes I – Direct Taxes, Sheth Publication, Vijay Singavi 2 Direct and Indirect Taxes I – Direct Taxes, Manan Prakashan, Ainapore- Ainapore		
Reference Books: 1. Direct Taxes Law & Practice by V.K. Singhania - Taxman 2. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House 3. Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman 4. Direct Tax Laws by T.N. Manoharan - Snow White		
Self study topics - Obtaining a PAN no., various forms of audit prescribed under Tax Laws, Provisions of TDS and TCS.		
List of Topics for the practicals: On-line filing of tax returns		
Details of Conduct of Practical Examination (Evaluation Scheme): Continuous Internal assessment 2 – Assignments, Presentations, group discussions etc.		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : III	
Course: Information Technology in Accountancy - I				Course Code: BH.UCBAF 304	
Teaching Scheme				Evaluation Scheme (Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	(Marks - 40)	(Marks: 60)
Pre-requisites:					
Course Objectives: Learner will able to understand the history and basics of Computer Learner will able to understand Office productivity tools such as MS-WORD, MS- Excel, PPT Learner will able to understand various aspects of the World Wide Web Learner will able to understand Internet and emerging technologies Learner will able to understand Electronic Commerce					
Course Outcomes: Understanding about History , parts, hardware , software of Computers Understanding Office productivity tools such as MS_ WORD, MS- Excel, PPT Understanding Web Understanding Internet and emerging technologies Understanding Electronic Commerce					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Introduction to Computers History of Computers Parts of Computers Hardware: Specifications and Data Storage Management Software: Concept of System Software and Applications Networking: Introduction and types of network				10
2	Office Productivity Tools MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation				20
3	Web Use of Various Web Browsers Information Searching Tools Downloading Create New email ID Sending Data through email				10

	Search Engine Optimisation	
4	Introduction to Internet and other emerging technologies Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	10
5	Electronic Commerce Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.	10
	Total	60
Text Books:		
<ol style="list-style-type: none"> 1. Information Technology In Accountancy I – Manan Prakashan 2. Information Technology In Accountancy I- Sheth Publications 3. Information Technology In Accountancy I- Vipul Prakashan 		
Reference Books:		
<ol style="list-style-type: none"> 1. Fundamentals of Computers – Rajaram V – Prentice Hall 2. Computer today (3rd edition) – Sanders, Donald H – McGraw Hill 3. Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall 4. Computers – Subramaniam N – Wheeler 		
Self study topics - Latest trends in E-Commerce		
List of Topics for the practicals: Making Power Point Presentations		
Details of Conduct of Practical Examination (Evaluation Scheme): CIA2 – assignments, presentations, surveys etc.		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : III	
Course: Foundation Course in Commerce (Financial Market Operations) III				Course Code: BH.UCBAF 305	
Teaching Scheme				Evaluation Scheme(Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	02	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives: Learner will able to understand Financial System Learner will able to understand Financial Markets Learner will able to understand Financial Instruments Learner will able to understand Financial Services					
Course Outcomes: The students will have knowledge of various aspects of the Financial system, financial and capital markets, Various financial instruments and Financial services.					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	An Overview of the Financial System Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries				05
2	Financial Markets Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India				15
3	Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others				10
4	Financial Services Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper				15

	Total	45
Text Books: 1. Financial Market Operations by V S Kannan and Vaibhav Ashar, Manan Prakashan 2. Financial Market Operations – Sheth Publishers Pvt. Ltd. 3. Financial Market Operations – Vipul Prakashan		
Self study topics - Detailed study of any financial instruments, Indian financial markets including commodities market, foreign exchange market, etc.		
List of Topics for the Practicals: Study of various stock exchanges around the world.		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : III	
Course: Business Law (Business Regulatory Framework) - II				Course Code: BH.UCBAF 306	
Teaching Scheme				Evaluation Scheme(Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
04	00	00	03	(Marks - 40)	(Marks: 60)
Pre-requisites:					
Course Objectives:					
1. Understand the legal aspects of partnership form of organization. 2. Know the meaning and concept of Limited Liability Partnership in Indian Legal framework 3. Understand provisions of Health, Safety and Welfare of workers in factories					
Course Outcomes: After completing the course the learner will be able to					
<ul style="list-style-type: none"> • Understand legal aspects of partnership. • Understand legal aspects of limited liability partnership. • Understand regulation of working conditions for workers in factories. 					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	The Indian Partnership Act - 1932 a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership				30
2	Limited Liability Partnership Act – 2008 a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c)Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution				10
3	Factories Act – 1948 a) Definitions • Section 2 (k) – Manufacturing Process, • Section2 (l) –Workers • Section 2 (m)– Factory b) Provisions pertaining to i. Health- Section 11 to Section 20				20

	ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49	
	Total	60
<p>Reference Books:</p> <p>An introductory guide to Central Labour Legislation – W A Dawson</p> <ul style="list-style-type: none"> • Industrial Law – P L Malik • Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK • Labour participation in Management – Mhetras V Manaklals • Law of Partnership, by J P Singhal (Author) • Partnership Act, 1932 with State Amendments • The Law Of Partnership, P.C. Markanda • Indian Partnership Act 1932 • Limited Liability Partnership Act 2008 		
<p>Self study topics - Case studies on various Acts.</p>		
<p>List of Topics for the practicals: Visit to the lower Courts.</p>		
<p>Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2</p>		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester: III	
Course: Business Economics -III				Course Code: BH.UCBAF 307	
Teaching Scheme				Evaluation Scheme (Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutorial (Periods per week per batch)	Credits (Theory + Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
04	00	00	03	(Marks - 40)	(Marks: 60)
Pre-requisites:					
Course Objectives:					
<ul style="list-style-type: none"> - To enable the students to understand the economic terms used in current affairs. - To serve as a foundation to understand the regularities of government policies. - To frame a sound base in understanding Monetary policy and Fiscal policy. - To comprehend the difference in economic theory and regular world economic decision. 					
Course Outcomes:					
<ul style="list-style-type: none"> - Should materialize and help students building a career. - Getting an essence of the difficulties faced by policy makers. - Build a greater understanding of macro economic terms and problems faced by Indian Economy. - It creates basis of International trade and foreign Investment. 					
Detailed syllabus					
Units	Detailed descriptions				Lecture period /unit
1	Introduction to macro economics data and theory : Macro Economics : Macro economics meaning scope and importance Circular flow of aggregate income and expenditure : Closed and Open Economy Models The measurement of national product : Meaning and importance - Conventional and Green GNP and NNP concept - Relationship Between National Income and Economic welfare The keynesian principle of effective demand Short Run economic fluctuations				15
2	Money , Inflation and Monetary policy : Money supply :				15

	<ul style="list-style-type: none"> - Determinants of Money Supply - Factors influencing Velocity of Circulation of Money. <p>Demand for money:</p> <ul style="list-style-type: none"> - Classical and Keynesian approaches - Keynes' liquidity preference theory of interest. <p>Money and prices :</p> <ul style="list-style-type: none"> - Quantity theory of money Fisher's equation of exchange - Cambridge cash balance approach <p>Inflation:</p> <ul style="list-style-type: none"> -Demand Pull Inflation - Cost Push Inflation -Nature of inflation in a developing economy -Redistributive and anti Inflationary nature of taxation -Inflation Rate Calculation 		
3	<p>Constituent of fiscal policy :</p> <p>Role of Government:</p> <ul style="list-style-type: none"> - Principles of Sound - Functional Finance. <p>Fiscal policy: Meaning, Objectives :</p> <ul style="list-style-type: none"> - Contra cyclical Fiscal Policy - Discretionary Fiscal Policy - Source of public revenue <p>Instruments of fiscal policy :</p> <ul style="list-style-type: none"> - Canons of taxation Factors influencing incidence of taxation -Effects of taxation -Significance of Public Expenditure Social security Contributions -Low Income Support and Social Insurance programmes Public Debt -Types, Public Debt and Fiscal Solvency, Burden of Debt Finance. -Dalton and Musgrave Principle and limitation -Concept of public good market and efficiency <p>Union budget :</p> <ul style="list-style-type: none"> - Structure Responsibility - Budget Management Act. - key to Budget Management 	15	
4	<p>Open Economy : Theory and issues of International Trade :</p> <p>The basis of International Trade:</p> <ul style="list-style-type: none"> - Adam Smith Absolute Advantage Theory -Ricardo's Theory of Comparative Cost Advantage -Heckscher-Ohlin Theory of Factor Endowments - Terms of Trade - Meaning and Types - Factors determining Terms of Trade - Gains from trade - Free - Trade versus Protection. -Export Management : Meaning ,Export documentation and Limitations <p>Foreign Investment:</p> <ul style="list-style-type: none"> -Foreign Portfolio Investment 	15	

	<ul style="list-style-type: none"> - Benefits of Portfolio capital flows - Foreign Direct Investment - Merits of Foreign Direct Investment Role of Multinational corporations. <p>Balance of payments:</p> <ul style="list-style-type: none"> -Types of Disequilibrium -Measures to correct disequilibrium in BOP. - <p>Foreign Exchange and Foreign Exchange market:</p> <ul style="list-style-type: none"> - Spot and Forward rate of Exchange Hedging - Speculation and Arbitrage - Fixed and Flexible exchange rates -Managed flexibility. - Demerits of managed floating 		
	Total	60	

Text books

Vipul - Business Economics III

Manan - Business Economics III

Rishabh - Business Economics III

Reference Books:

H L Ahuja - Macro Economics Theory and policy

Dornbusch Fischer - Macro Economics

G S Gupta - Macro Economic Theory and Application

Self study topics - Study of present economic trends

List of Topics for the practicals: NA

Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2



DETAILED SYLLABUS – SEMESTER IV

Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Financial Accounting (Special Accounting Areas) IV				Course Code: BH.UCBAF 401	
Teaching Scheme			Evaluation Scheme (Theory)		
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutorial (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives: Learner will able to understand Final Accounts of Companies Learner will able to understand Redemption of Preference Shares Learner will able to understand Redemption of Debentures Learner will able to understand Profit Prior to Incorporation					
Course Outcomes: The student will be able to understand the various aspects of Accounts of a Limited Company, with reference to the requirements of the relevant laws viz. Companies Act 2013 and the applicable Accounting Standards.					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Preparation of Final Accounts of Companies. Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)				15
2	Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.				10

3	Redemption of Debentures Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	15
4	Ascertainment and Treatment of Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	10
5	Accounting of Transactions of Foreign Currency AS 11 In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	10
	Total	60
Text Books:		
<ol style="list-style-type: none"> 1. Financial Accounting (Special Accounting Areas) IV – Manan Prakashan, Ainapure 2. Financial Accounting (Special Accounting Areas) IV – Sheth Publications 3. Financial Accounting (Special Accounting Areas) IV- Vipul Prakashan 		
Reference Books:		
<ol style="list-style-type: none"> 1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi 2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi 3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi 4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai 5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi 		
Self study topics - to study and understand the published Financial Statements of companies.		
List of Topics for the practicals: Report writing on the performance of a company from its financial statements.		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Management Accounting (Introduction to Management Accounting)				Course Code: BH.UCBAF 402	
Teaching Scheme			Evaluation Scheme (Theory)		
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutorial (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives: Learner will able to understand meaning, functions, purpose of Management Accounting Learner will able to analyze and interpret Financial Statements Learner will able to do Financial Statement Analysis(Ratio analysis) Learner will able to prepare Cash Flow Statemen Learner will able to understand Working Capital Management					
Course Outcomes: The student will understand the Management Accounting function i.e., to anlayse and interpret the Financial Performance of a business organization from its Financial statements.					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting vs Financial Accounting				05
2	Analysis and Interpretation of Accounts a)Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)				10
3	Financial Statement analysis: Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio				15

	v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover Preparation of Balance Sheet and Revenue statement from given Ratios	
4	Cash Flow Analysis Preparation of Cash Flow Statement (with reference to Accounting Standard No .3. (Indirect method only))	15
5	Working Capital Management A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems	15
	Total	60
Text Books: <ol style="list-style-type: none"> 1. Management Accounting – Manan Prakashan, Ainapure 2. Management Accounting – Vipul Prakashan 3. Introduction to Management Accounting – Sheth Publications, Choudhari Chopde 		
Reference Books: <ol style="list-style-type: none"> 1. Cost Management by Saxena & Vashist 2. Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth 3. Essential of Management Accounting by P.N.Reddy,Himalaye 4. Advanced Management Accounting by Robert S Kailar,Holl 		
Self study topics - Various types of Analyses of the financial statements of a companies		
List of Topics for the practicals: Analyse the Financial performance of a company or Industry from the published financial statements.		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA 2		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Direct Taxes II				Course Code: BH.UCBAF 403	
Teaching Scheme			Evaluation Scheme(Theory)		
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutorial (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives: Learner will able to understand Clubbing of Income Learner will able to understand Set off & carry forward of Losses Learner will able to understand Computation of Tax Liability of Individual and HUF Learner will able to understand Computation of Income from Partnership firm Learner will able to understand Return of Income Section 139 Learner will able to understand Tax deducted at Source Learner will able to understand DTAA sec 90/91 Learner will able to understand Tax Planning and Ethics in Taxation					
Course Outcomes: The student will gain knowledge about the various provisions of the Income Tax Act 1961. The student will gain knowledge about the provisions of the Double Taxation Avoidance Agreement. The student will be aware of aspects of Tax Planning and Ethics in Taxation					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Clubbing of Income – Section 60 to 65				05
2	Set Off & Carry Forward of Losses Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains				05
3	Computation of Tax liability of Individual & HUF				05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax				15
5	Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)				05

6	Tax Deduction at Source Advance Tax Interest Payable Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax	15
7	DTAA U/S 90 & 91	05
8	Tax Planning & Ethics in Taxation	05
	Total	60
	Note: 1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year. 2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.	
Text Books: 1. Direct Taxes -II – Sheth Publishers Pvt. Ltd., Singavi, Singavi, Kembulkar, Colaco & Others 2. Direct Taxes -II – Manan Prakashan – Ainapure, Ainapure		
Reference Books: 1. Direct Taxes Law & Practice by V.K. Singhania - Taxman 2. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House 3. Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman 4. Direct Tax Laws by T.N. Manoharan - Snow White		
Self study topics - How to compute taxable income under various heads		
List of Topics for the practicals: Filing tax returns of different entities and Tax Planning		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA 2		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Information Technology in Accountancy - II				Course Code: BH.UCBAF 404	
Teaching Scheme			Evaluation Scheme(Theory)		
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives: Learner will able to understand the Business Process. Learner will able to understand Computerized Accounting Systems. Learner will able to understand Concept of MIS reports in Computerized Environment Learner will able to understand IT and Auditing					
Course Outcomes: The student will be acquainted with the use of information technology in understanding the Business Process and the Computerised Accounting system. The student will be acquainted with the role of computerized systems in MIS. The student will understand the concept of Auditing in a Computerized Environment.					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Business Process Introduction, Definition and Meaning of business process Flow of business process for accounting, purchase, sales and finance Classification of business processes Introduction, Definition and Meaning of Business Process Management Principles and practices of Business Process Management Business Process Management life cycle Theories of Business Management Process Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accountancy				15
2	Computerized accounting system Introduction and meaning Uses and Benefits Role Need and requirements of computerized accounting Basic requirements of computerized accounting system Limitations of computerized accounting system				15

	Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports. Accounting Software Introduction and meaning Advantages of accounting software Uses of Accounting software Various accounting softwares Accounting software TALLY – Accounting and reports	
3	Concept of MIS Reports in Computer Environment Introduction Concept of MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS Knowledge required for studying MIS MIS and Computer	15
4	IT and Auditing Need and importance of IT in auditing Auditing in IT environment	15
	Total	60
Text Books:		
<ol style="list-style-type: none"> 1. Information Technology in Accountancy -II – Manan Prakashan, Verus D'Sa 2. Information Technology in Accountancy -II- Sheth Publishers Pvt. Ltd., Pandya 		
Reference Books:		
<ol style="list-style-type: none"> 1. Fundamentals of Computers – Rajaram V – Prentice Hall 2. Computer today (3rd edition) – Sanders, Donald H – McGraw Hill 3. Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall 4. Computers – Subramaniam N – Wheeler 		
Self study topics - Auditing in a computerised environment		
List of Topics for the practicals: Use of various accounting software		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA 2		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Foundation Course in Management (Introduction to Management) IV				Course Code: BH.UCBAF 405	
Teaching Scheme				Evaluation Scheme(Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutorial (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
04	00	00	04	Marks - 40	Marks - 60
Course Objectives:					
1.The basic objective of this course is to make proper use of the available resources and ensure business development and growth. 2. This course is meant to equip undergraduate students with basic knowledge about Planning, Decision making, Organizing, Staffing and Directing and Controlling. 3. This subject stresses on today's managers to go beyond the techniques and methods taught to them in due course.					
Course Outcomes:					
On the completion of this course, the students will be able to understand the concepts related to business, demonstrate the roles, skills and functions of management, analyze effective application of Foundation course in management knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Introduction to Basic Management Concepts Introduction to Management Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management.				05
2	Planning Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making.				10

3	Organizing Definition, nature and significance Process of organization Principles of organization Formal and Informal Organization - features, advantages and disadvantages Centralization and Decentralization – factors, merits and demerits Departmentation and Delegation.	10
4	Staffing Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and Types of Interview	10
5	Directing and Controlling Meaning and Importance of directing Principles of Directing Leadership trails and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system	10
	Total	45

Text Books:

1. Foundation Course in Management – Manan Prakashan, Ainapure
2. Foundation course in Management – Sheth Publication Pvt. Ltd., Manku

Reference Books:

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

Self study topics - Relationship between Management & Administration, Process of delegation of authority, distinguish between formal and informal organisation, centralization and decentralization, etc.

List of Topics for the practicals: Group discussion, debate, corporate games for planning directing, controlling etc.

Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Business Law (Company Law) - III				Course Code: BH.UCBAF 406	
Teaching Scheme			Evaluation Scheme(Theory)		
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
04	00	00	03	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives:					
<ol style="list-style-type: none"> 1. Know the legal aspects of company and its types. 2. Understand procedure for registration of companies & concept of prospectus. 3. Know method of raising capital by private placement and its legal aspects also understand the legal provisions for various concepts like shares, debentures, bonus, sweat etc. 					
Course Outcomes: After completing the course the learner will be able to					
<ul style="list-style-type: none"> • Understand meaning of company in legal framework and difference between different types of companies. • Understand procedure for registration of companies. • Know the importance of prospectus, its types, and legal implications. • Gain insight about raising capital through private placement process, understand the legal provisions of Share Capital and Debentures. • Understand basic concepts pertaining to companies in legal framework. 					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Definitions Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company Incorporation of companies Section 3 to Section 20				30
2	Public Offer Sections 23, 25 to 28, 33, 35, 39 Private Placement				20

	Section 42	
3	Share Capital and Debentures Sections 43, 46, 47, 52 to 56, 61 to 72	10
	Total	60
Text Book-		
1. COMPANY LAW (Business Law -III) – Kalaivani Venkataraman – Vipul Prakashan 2. Business Law (COMPANY LAW -III) – Lata Nagarkar – Manan prakashan 3. Business Law (COMPANY LAW -III) – V.S Gopal, Dr. Sumathi Gopal, Maya Gopal- Sheth Publishers		
Reference Books:		
Companies Act 2013 by Ravi Puliani, Bharat Publication Companies Act 2013 by Taxmann		
Self study topics - Types of Debentures		
List of Topics for the practicals: Case studies		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2		



Programme: S.Y.B.COM. (ACCOUNTING AND FINANCE)				Semester : IV	
Course: Research Methodology in Accounting and Finance				Course Code: BH.UCBAF.407	
Teaching Scheme				Evaluation Scheme(Theory)	
Lecture (Periods per week)	Practical (Periods per week per batch)	Tutoriall (Periods per week per batch)	Credits (Theory +Practical)	Continuous Internal Assessment (CIA)	End Semester Examination (ESE)
4	00	00	03	Marks - 40	Marks - 60
Pre-requisites:					
Course Objectives: Learner will able to understand concept of Research Learner will able to understand Research design in Accounting and Finance Learner will able to understand Data collection and processing Learner will able to understand Interpretation and Report writing					
Course Outcomes: Understanding concept of Research Understanding Research design in Accounting and Finance Understanding Data collection and processing Understanding Interpretation and Report writing					
Detailed Syllabus: (per session plan)					
Unit	Description				Periods
1	Introduction to Research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature				15
2	Research Design in Accounting and Finance Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs				15
3	Data Collection and Processing Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing				15

4	Interpretation and Report Writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	15
	Total	60
Text Books:		
<ol style="list-style-type: none"> 1. Research Methodology in Accounting and Finance – Manan Prakashan 2. Research Methodology in Accounting and Finance- Sheth Publishers Pvt.Ltd., Kalkoti 3. Research Methodology in Accounting and Finance- Kale, Ahmed 		
Reference Books:		
<ol style="list-style-type: none"> 1. Research Methods in Accounting, Malcolm Smith 2. Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan 		
Self study topics - Study and analyse various research papers		
List of Topics for the practicals: Write a research paper at Student level		
Details of Conduct of Practical Examination (Evaluation Scheme): As per CIA2		



Modality of Assessment

Theory Examination Pattern:

A) Internal Assessment- 40%- 40 Marks

Sr No	Evaluation type	Marks
1	Internal Class Test with Objective type questions and Short Notes	20
2	One Assignment	20
	TOTAL	40

The Assignments would involve:

- One CIA of 20 marks involving one open book test / assignments / project / survey, analysis, conduction & data presentation / literature review/ book review/ project learnt / case study etc. in a course to be given (for 20 marks) on topics which they may explore on their own (under due guidance by teacher).



B) External Examination- 60%- 60 Marks
SemesterEnd Theory Examination: 60 marks

1. Duration - These examinations shall be of **2 hours** duration.
2. Paper Pattern:
 - There shall be **3** Practical questions and **1** Objective/Short note question, each of **15** marks. On each unit there will be **1** question.
 - All questions shall be compulsory with internal choice within questions.

Paper Pattern: (ACCOUNTS SUBJECTS)

Question	Options	Marks	Questions Based on
Q.1	Any 1 out of 2	15	Unit I
Q.2(A) Q.2(B) OR Q.2(C) Q.2(D)	Either Q.2 (A & B) OR Q.2 (C & D)	08 07 OR 08 07	Unit II
Q.3(A) Q.3(B) OR Q.3(C) Q.3(D)	Either Q.3 (A & B) OR Q.3 (C & D)	08 07 OR 08 07	Unit III & Unit IV
Q.4(A) Q.4(B) OR Q.4(C)	Either Q.4 (A & B) (MCQ'S) OR Q.4 Short Qs. Any 3 out of 5 TOTAL	08 07 OR 15 60	All Units



□ **External Examination- 60%- 60 Marks Semester End**

Theory Examination: 60 marks

1. Duration - These examinations shall be of **2 hours** duration.

2. Paper Pattern:

- There shall be **4** questions each of **12** marks. On each unit there will be **1** question, and **1** Objective Qs. Of 12 marks.
- All questions shall be compulsory with internal choice within questions.

Paper Pattern: (THEORY SUBJECTS)

Question	Options	Marks	Questions Based on
Q.1	Objectives 2 Qs. Of 6 marks each Fill in the blanks/ T/F / Match the Columns / Multiple Choice	12	ALL UNITS
Q.2 A, B, C	Any 2 out of 3 (6 marks each)	12	Unit I
Q.3 A, B, C	Any 2 out of 3 (6 marks each)	12	Unit II
Q.4 A, B, C,	Any 2 out of 3 (6 marks each)	12	Unit III
Q.5 A, B, C,	Any 2 out of 3 (6 marks each)	12	Unit IV
	TOTAL	60	



Overall Examination & Marks Distribution Pattern

Semester III & IV

	Sem III			Sem IV			Grand Total
	Internal	External	Total	Internal	External	Total	
Theory	40	60	100	40	60	100	200

Rubrics of evaluation for ESE

Unit	Knowledge	Understanding	Analysis & critical thinking	Total marks/unit
1	04	05	03	12
2	04	05	03	12
3	04	05	03	12
4	04	05	03	12
5	04	05	03	12
Total per objective	12	24	24	60



Rubrics of evaluation for CIA-2 assignment : Presentation/debate

Class: _____ **Roll No** _____ **Topic** _____

Parameters	Max Marks	80 – 100% Excellent	60 -80% Good	40 – 60% Satisfactory	20 – 40% Poor	0-20% very poor
CONTENT	10					
Introduction –	02					
Development	03					
Conclusion -	03					
Bibliography	02					
Effective communicat ion skill	10					
Language, Style and Structure;	05					
Teaching aids;	05					
Total	20					

Name of evaluator _____