

Resolved in the BOS meeting dated 7th February 2023 via Resolution No.:5

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: T.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 2023-24**



PROGRAM OUTCOMES

| PO | PO Description |
|-------------|---|
| PO | 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: |
| PO 1 | 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 |
| PO 2 | 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 |
| PO 3 | 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 |
| PO 4 | Competitive exams The program will empower the student to appear in various competitive exams or choose a profession of their choice like CA, CS, UPSC etc |
| PO 5 | 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 to behave responsibly in a rapidly changing interdependent society |
| PO 6 | 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 |



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 |
|------------|----------|-------------|---|-----------|------------------|
| THIRD YEAR | V | BH.UCBAF501 | Financial Accounting V | 04 | Core Course |
| THIRD YEAR | V | BH.UCBAF502 | Financial Accounting VI | 04 | Core Course |
| THIRD YEAR | V | BH.UCBAF503 | Cost Accounting III | 03 | Elective |
| THIRD YEAR | V | BH.UCBAF504 | Financial Management II | 03 | Elective |
| THIRD YEAR | V | BH.UCBAF505 | Indirect Tax Paper I | 03 | Elective |
| THIRD YEAR | V | BH.UCBAF506 | Management II – (Management Applications) | 03 | Elective |
| | | | TOTAL CREDITS | 20 | |



PROGRAM OUTLINE

| YEAR | SEMESTER | COURSE CODE | COURSE TITLE | CREDITS | NATURE OF COURSE |
|------------|----------|-------------|--|-----------|------------------|
| THIRD YEAR | VI | BH.UCBAF601 | Financial Accounting VII | 04 | Core Course |
| THIRD YEAR | VI | BH.UCBAF602 | Project Work | 04 | Core Course |
| THIRD YEAR | VI | BH.UCBAF603 | Cost Accounting IV | 03 | Elective |
| THIRD YEAR | VI | BH.UCBAF604 | Financial Management III | 03 | Elective |
| THIRD YEAR | VI | BH.UCBAF605 | Indirect Tax Paper II | 03 | Elective |
| THIRD YEAR | VI | BH.UCBAF606 | Security Analysis and Portfolio Management | 03 | Elective |
| | | | TOTAL CREDITS | 20 | |



DETAILED SYLLABUS – SEMESTER V

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|--|---|---|---|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :V | |
| Course: Financial Accounting –V | | | | Course Code: BH.UCBAF501 | |
| 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 underwriting of shares and debentures takes place. Learner will be able to understand buy back of shares Learner will be able to understand Amalgamation, Absorption, External reconstruction Learner will be able to understand Internal reconstruction Learner will be able to understand Liquidation of Company | | | | | |
| Course Outcomes: Learner will know about underwriting of shares and debentures Learner will know accounting for buy back of shares Learner will know about Amalgamation, Absorption, External reconstruction Learner will know about Internal reconstruction | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Underwriting of shares & debentures Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problem | | | | 10 |
| 2 | Buy back of Shares Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems | | | | 10 |
| 3 | AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding) | | | | 15 |

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| | In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems | |
| 4 | Internal Reconstruction Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problem | 15 |
| 5 | Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems | 10 |
| | Total | 60 |

Text Books:

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

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 LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi



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|---|---|---|---|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :V | |
| Course: Financial Accounting -VI | | | | Course Code: BH.UCBAF502 | |
| 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 Final accounts of Banking companies Learner will able to understand how to prepare accounts of Insurance companies Learner will able to understand the concept of Non-Banking financial company Learner will able to understand the concept of Valuation pf Goodwill and Shares Learner will able to understand Accounting for LLP | | | | | |
| Course Outcomes: Learner will be able to Prepare Final accounts of Banking companies Learner will be able to Prepare Final accounts of Insurance companies Learner will be able to Prepare Accounts for Non-Banking Financial companies Learner will be able to Value of Goodwill and Shares Learner will be able to Prepare of Final Accounts of Limited Liability Partnership | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Final Accounts of banking company Legal provision in banking regulations Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final accounts in prescribed form Non-performing assets and income from non-performing assets. Capital adequacy Classification of advances, standard, sub-standard, doubtful and provisioning requirement. | | | | 15 |
| 2 | Final Accounts of Insurance Company (Excl. Life insurance) General insurance – Various types of insurance, like fire, marine, miscellaneous, special terms like premium, claims, commission, management expenses, reserve for unexpired risk, reinsurance Final accounts in a prescribed form, Revenue statement – Form B – RA, Profit/Loss Account – Form B – PL and Balance Sheet B – BS. | | | | 15 |
| 3 | Non- Banking Financial Companies Introduction, Definition, Registration and regulation, Classification, Income recognition, Accounting of investment, Applicability of Prudential Norms, Assets classification, Non-performing assets, Capital adequacy, Preparation of financial statement. | | | | 08 |

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| 4 | Valuation of goodwill and shares <u>Valuation of Goodwill</u> Maintainable profit method, super profit method Capitalization method, Annuity method <u>Valuation of Shares</u> Intrinsic value method, Yield method and fair value method | 12 |
| 5 | Accounting for Limited Liability Partnership Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts | 10 |
| | Total | 60 |

Text Books:

1. Financial Accounting - VI – Sheth Publications
2. Financial Accounting – VI – Manan Prakashan, ,Ainapore

Reference Books:

1. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
2. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
3. Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
4. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
5. Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
6. Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
7. Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi



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| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :V | |
| Course: Cost Accounting - III | | | | Course Code: BH.UCBAF503 | |
| 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 Uniform costing and Inter-Firm comparison Learner will able to understand Integrated and Non-integrated system of Accounts Learner will able to understand Operating costing Learner will able to understand Process costing – Equivalent units of Production and Inter-process profit Learner will able to understand Activity based costing system | | | | | |
| Course Outcomes: Learner will gain knowledge of Uniform costing and Inter-Firm comparison Learner will gain knowledge of Integrated and Non-integrated system of Accounts Learner will gain knowledge of Operating costing Learner will gain knowledge of Process costing – Equivalent units of Production and Inter-process profit Learner will gain knowledge of Activity based costing system | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Uniform Costing and Inter-Firm Comparison <u>Uniform costing</u> Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual <u>Inter Firm Comparison</u> Pre-requisites of inter firm comparison; Advantages and limitations Practical problem | | | | 05 |
| 2 | Integrated System and Non-Integrated System of Accounts <u>Integrated System</u> Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems <u>Non-Integrated system</u> Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problem | | | | 15 |
| 3 | Operating Costing Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service | | | | 10 |

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| 4 | Process Costing – Equivalent units of Production and Inter Process Profit Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method) Inter Process transfer at Profit Practical problems | 15 |
| 5 | Activity Based Costing System Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System. | 15 |
| | Total | 60 |

Text Books:

- 1 Cost AccountingIII – Cost Accounting, Sheth Publication, Vijay Singavi
- 2 Cost AccountingIII – Cost Accounting, Manan Prakashan, Ainapure- Ainapure

Reference Books:

1. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
2. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
3. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
4. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
5. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
7. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashis



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| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :V | |
| Course: Financial Management – II | | | | Course Code: BH.UCBAF504 | |
| 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 Strategic Financial Management Learner will able to understand Capital Budgeting – Project planning and Risk Analysis Learner will able to understand Capital Structure Theories and Dividend Decisions Learner will able to understand Mutual Fund and Bond Valuation Learner will able to understand Credit Management | | | | | |
| Course Outcomes: Learner will gain knowledge of Strategic Financial Management Learner will gain knowledge of Capital Budgeting – Project planning and Risk analysis Learner will gain knowledge of Capital structure theories and dividend decisions Learner will gain knowledge of Mutual funds and Bond valuation Learner will gain knowledge of Credit Management | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Strategic Financial Management Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager | | | | 05 |
| 2 | Capital Budgeting – Project planning and Risk analysis Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis | | | | 15 |
| 3 | Capital structure theories and dividend decisions Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- | | | | 15 |

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| | Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model | |
| 4 | Mutual funds and Bond valuation Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.) | 15 |
| 5 | Credit Management Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India | 10 |
| | Total | 60 |

Text Books:

1. Financial Management II – Manan Prakashan
2. Financial Management II - Sheth Publications
3. Financial Management II - Vipul Prakashan

Reference Books:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi



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|--|--|---|---|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :V | |
| Course: Indirect Taxes – I | | | | Course Code: BH.UCBAF505 | |
| 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 GST Learner will able to understand Levy and Collection of GST Learner will able to understand Concept of Supply Learner will able to understand Documentation Learner will able to understand Input Tax Credit Learner will able to understand Registration | | | | | |
| Course Objectives: Learner will gain knowledge of GST Learner will gain knowledge of Levy and Collection of GST Learner will gain knowledge of Concept of Supply Learner will gain knowledge of Documentation Learner will gain knowledge of Input Tax Credit Learner will able to understand Registration | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Introduction to Indirect Taxation and GST Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act | | | | 10 |
| 2 | Levy and Collection of GST Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services | | | | 08 |
| 3 | Concept of Supply Taxable Event Supply Place of Supply Time of Supply Value of Supply | | | | 08 |

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| 4 | Documentation Tax Invoices, Credit and Debit notes | 08 |
| 5 | Input Tax Credit and Computation of GST Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies | 20 |
| 6 | Registration Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration. | 06 |
| | Total | 60 |

TextBooks:

1. Taxation IV - Manan Prakashan
2. Taxation IV – Sheth Publishers Pvt. Ltd.
3. Taxation IV – Vipul Prakashan

Reference:

1. Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
2. Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
3. GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
4. GST by V.S. Datey, Taxmann



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| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :V | |
| Course: Management II (Management Applications) | | | | Course Code: BH.UCBAF506 | |
| 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:

Understand the concept of marketing and methods of marketing
 Understand the concept of Production and Production management
 Understand what is Human Resource system
 Understand the financial management

Course Outcomes: After completing the course the learner will be able to

Learner will gain knowledge of Marketing
 Learner will gain knowledge of Production management
 Learner will gain knowledge of HRM
 Learner will gain knowledge of Financial management

Detailed Syllabus: (per session plan)

| Unit | Description | Periods |
|-------------|--|----------------|
| 1 | Marketing Management Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics | 15 |
| 2 | Production Management Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics | 15 |
| 3 | Human Resource Management Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and | 15 |

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| | Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow’s Theory, Douglas MacGregor’s Theory X and Theory Y Case studies based on the above topics | |
| 4 | Financial Management Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics | 15 |
| | Total | 60 |

TextBooks:

Management Applications II – Manan Prakashan
Management Applications II – Sheth Publications

Reference Books:

1. Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
2. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
5. Pillai R S, Bagavathi, Modern Marketing



DETAILED SYLLABUS – SEMESTER VI

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|---|---|--|--|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester : VI | |
| Course: Financial Accounting – VII | | | | Course Code: BH.UCBAF601 | |
| 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 Electricity Company Learner will able to understand Final accounts for Co-operative Society Learner will able to understand Investment Accounting Learner will able to understand Mutual fund Learner will able to understand IFRS and Indian Accounting Standards | | | | | |
| Course Outcomes: Learner will gain knowledge of Final accounts for Electricity Company Learner will gain knowledge of Final accounts for Co-operative Society Learner will gain knowledge of Investment Accounts Learner will gain knowledge of Mutual fund concepts and accounting Learner will gain knowledge of IFRS and IAS | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Final Accounts for Electricity Company. Only Final Accounts As per Company Act 2013 | | | | 05 |
| 2 | Final Accounts for Co-operative society (Co-operative Housing society and Consumer Co-operative society) Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society | | | | 15 |
| 3 | Investment Accounting (w.r.t Accounting Standard – 13) For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). | | | | 10 |

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| | Columnar format for investment account | |
| 4 | Mutual Fund Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries. | 08 |
| 5 | Introduction to IFRS Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFR | 12 |
| 6 | Foreign Branch – Conversion as per AS 11 and incorporation in HO accounts -New introduced | 10 |
| | Total | 60 |

Text Books:

1. Financial Accounting VII – Manan Prakashan, Ainapure
2. Financial Accounting VII – Sheth Publications
3. Financial Accounting VII- Vipul Prakashan

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



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| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester : VI | |
| Course: Cost Accounting - IV | | | | Course Code: BH.UCBAF603 | |
| 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 Budgeting and Budgetary Control Learner will able to understand Absorption Costing and Marginal Costing Cost Volume and Profit Analysis Learner will able to understand Managerial Decision making Learner will able to understand Standard Costing and Variance analysis | | | | | |
| Course Outcomes: Learner will gain knowledge of various Budget and Budgetary control Learner will gain knowledge of absorption costing and marginal costing cost volume and profit analysis Learner will gain knowledge of Managerial Decision making Learner will gain knowledge of Standard costing and Variance analysis | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Budgeting and Budgetary Control Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets | | | | 15 |
| 2 | Absorption Costing and Marginal Costing, Cost volume and profit analysis Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor | | | | 15 |
| 3 | Managerial Decision Making Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problem | | | | 15 |
| 4 | Standard Costing and Variance Analysis | | | | 15 |

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|--|---|-----------|
| | Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances Practical problems | |
| | Total | 60 |

Text Books:

1. Cost Accounting - IV – Sheth Publishers Pvt. Ltd., Singavi, Singavi, Kembulkar, Colaco & Others
2. Cost Accounting - IV – Manan Prakashan – Ainapore, Ainapore

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 by Ravi M. Kishore, Taxmann Ltd., New Delhi
5. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta



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|---|--|--|---|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester : VI | |
| Course: Financial Management - III | | | | Course Code: BH.UCBAF604 | |
| 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 the Business Valuation Learner will able to understand Mergers and Acquisitions Learner will able to understand Corporate restructuring and takeovers Learner will able to understand lease and Hire purchase financing Learner will able to Working capital financing | | | | | |
| Course Outcomes: Learner will gain knowledge of Business Valuation Learner will gain knowledge of about Mergers and Acquisitions Learner will gain knowledge of Corporate restructuring and takeovers Learner will gain knowledge of Lease and Hire purchase financing Learner will gain knowledge of Working capital financing | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Business Valuation Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added | | | | 05 |
| 2 | Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems) | | | | 15 |
| 3 | Corporate Restructuring and Takeovers Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, | | | | 15 |

| | | |
|----------|--|-----------|
| | Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems) | |
| 4 | Lease and Hire Purchase Financing Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase | 15 |
| 5 | Working Capital Financing Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's | 10 |
| | Total | 60 |

Text Books:

1. Financial Management III – Manan Prakashan, VerusD'Sa
2. Financial Management III- Sheth Publishers Pvt. Ltd., Pandya

Reference Books:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi



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|---|--|--|---|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester :VI | |
| Course: Indirect Taxes – II | | | | Course Code: BH.UCBAF 605 | |
| 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: | | | | | |
| The basic objective of this course is to understand Payment of Tax and Refunds | | | | | |
| The basic objective of this course is to understand Returns | | | | | |
| The basic objective of this course is to understand Accounts, Audit, Assessment and records | | | | | |
| The basic objective of this course is to understand Custom Act – I | | | | | |
| The basic objective of this course is to understand Custom Act – II | | | | | |
| The basic objective of this course is to understand Foreign Trade Policy | | | | | |
| Course Outcomes: | | | | | |
| Learner will gain knowledge of Payment of Tax and Refunds | | | | | |
| Learner will gain knowledge of Returns | | | | | |
| Learner will gain knowledge of Accounts, Audit, Assessment and records | | | | | |
| Learner will gain knowledge of Custom Act – I | | | | | |
| Learner will gain knowledge of Custom Act – II | | | | | |
| Learner will gain knowledge of Foreign Trade Policy | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds. | | | | 08 |
| 2 | Returns Types of Returns and Provisions relating to filing of Returns. | | | | 08 |
| 3 | Accounts, Audit, Assessment and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit. | | | | 08 |

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| 4 | Custom Act – I Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods. | 12 |
| 5 | Custom Act – II Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback. | 12 |
| 6 | Foreign Trade Policy Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme. | 12 |
| | Total | 60 |

Text Books:

1. Taxation V (Indirect Tax) – Manan Prakashan, Ainapure
2. Taxation V (Indirect Tax) – Sheth Publication Pvt. Ltd., Manku

Reference Books:

1. Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
2. Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
3. GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
4. GST by V.S. Datey, Taxmann
5. GST & customs Law by K.M. Bansal, University Edition



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|---|--|--|---|---|---|
| Programme: T.Y.B.COM. (ACCOUNTING AND FINANCE) | | | | Semester : VI | |
| Course: Security Analysis And Portfolio Management | | | | Course Code: BH.UCBAF606 | |
| 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: Know the portfolio management Understand the Fundamental analysis Understand the Technical analysis Understand the Efficient market theory and CAPM | | | | | |
| Course Outcomes: After completing the course the learner will be able to Learner will gain knowledge of portfolio management Learner will gain knowledge of Fundamental analysis and Technical analysis Learner will gain knowledge of Efficient market theory and CAPM | | | | | |
| Detailed Syllabus: (per session plan) | | | | | |
| Unit | Description | | | | Periods |
| 1 | Portfolio Management – An introduction & Process Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model | | | | 12 |
| 2 | Portfolio Management – Valuation Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. | | | | 12 |
| 3 | Fundamental Analysis Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions | | | | 12 |

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|--|--|-----------|
| | on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk (Leverages) | |
| 4 | Technical Analysis Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis | 12 |
| 5 | Efficient Market Theory & CAPM Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM | 12 |
| | Total | 60 |
| Text Book- | | |
| 1. Security Analysis and Portfolio Management – Sheth Publications | | |
| Reference Books: | | |
| <ol style="list-style-type: none"> 1. Blake, David 1992, Financial Market Analysis , McGraw Hill London 2. Francis J.C Investments, Analysis and Management McGraw Hill New York. 3. Pistolese Clifford Using Technical Analysis Vision Books 4. Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management | | |



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 20marks 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
SemesterEndTheory 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 | 08 07 OR 15 | All Units |
| | TOTAL | 60 | |



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 **5** 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 _____