

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme
Second Year
*Semester III and IV***

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

(To be implemented from Academic Year 2017-2018)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

S.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2017-2018)

| No. of Courses | Semester III | Credits | No. of Courses | Semester IV | Credits |
|----------------------|---|-----------|----------------------|--|-----------|
| 1 | Elective Courses (EC) | | 1 | Elective Courses (EC) | |
| 1,2 & 3 | *Any three courses from the following list of the courses | 09 | 1,2 & 3 | **Any three courses from the following list of the courses | 09 |
| 2 | Ability Enhancement Courses (AEC) | | 2 | Ability Enhancement Courses (AEC) | |
| 2A | Ability Enhancement Compulsory Course (AECC) | | 2A | Ability Enhancement Compulsory Course (AECC) | |
| 4 | Information Technology in Accountancy - I | 03 | 4 | Information Technology in Accountancy - II | 03 |
| 2B | *Skill Enhancement Courses (SEC) | | 2B | **Skill Enhancement Courses (SEC) | |
| 5 | Any one course from the following list of the courses | 02 | 5 | Any one course from the following list of the courses | 02 |
| 3 | Core Courses (CC) | | 3 | Core Courses (CC) | |
| 6 | Business Law (Business Regulatory Framework) - II | 03 | 6 | Business Law (Company Law) - III | 03 |
| 7 | Business Economics - II | 03 | 7 | Research Methodology in Accounting and Finance | 03 |
| Total Credits | | 20 | Total Credits | | 20 |

| *List of Skill Enhancement Courses (SEC) for Semester III (Any One) | | **List of Skill Enhancement Courses (SEC) for Semester IV (Any One) | |
|--|---|--|---|
| 1 | Foundation Course in Commerce (Financial Market Operations) - III | 1 | Foundation Course in Management (Introduction to Management) - IV |
| 2 | Foundation Course- Contemporary Issues- III | 2 | Foundation Course- Contemporary Issues- IV |
| 3 | Foundation Course in NSS - III | 3 | Foundation Course in NSS – IV |
| 4 | Foundation Course in NCC - III | 4 | Foundation Course in NCC – IV |
| 5 | Foundation Course in Physical Education - III | 5 | Foundation Course in Physical Education -IV |

| *List of Elective Courses (EC) for Semester III (Any Three) | | **List of Elective Courses (EC) for Semester IV (Any Three) | |
|--|---|--|---|
| 1 | Financial Accounting (Special Accounting Areas) - III | 1 | Financial Accounting (Special Accounting Areas) - IV |
| 2 | Cost Accounting (Methods of Costing) - II | 2 | Management Accounting (Introduction to Management Accounting) |
| 3 | Auditing (Techniques of Auditing and Audit Procedures) - II | 3 | Auditing - III |
| 4 | Taxation - II (Direct Taxes Paper- I) | 4 | Taxation - III (Direct Taxes- II) |
| 5 | Principles & Practices of Banking | 5 | Wealth Management |

Note: Course selected in Semester III will continue in Semester IV

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2017-2018)

Semester III

| No. of Courses | Semester III | Credits |
|----------------------|--|-----------|
| 1 | Elective Courses (EC) *Any three courses from the following list of the courses | |
| 1 | Financial Accounting (Special Accounting Areas) - III | 03 |
| 2 | Cost Accounting (Methods of Costing) - II | 03 |
| 3 | Auditing (Techniques of Auditing and Audit Procedures) - II | 03 |
| 4 | Taxation - II (Direct Taxes Paper- I) | 03 |
| 5 | Principles & Practices of Banking | 03 |
| 2 | Ability Enhancement Courses (AEC) | |
| 2A | Ability Enhancement Compulsory Course (AECC) | |
| 4 | Information Technology in Accountancy - I | 03 |
| 2B | *Skill Enhancement Courses (SEC) | |
| 5 | Any one course from the following list of the courses | 02 |
| 3 | Core Courses (CC) | |
| 6 | Business Law (Business Regulatory Framework) II | 03 |
| 7 | Business Economics II | 03 |
| Total Credits | | 20 |

| *List of Skill Enhancement Courses (SEC) for Semester III (Any One) | |
|--|---|
| 1 | Foundation Course in Commerce (Financial Market Operations) - III |
| 2 | Foundation Course- Contemporary Issues- III |
| 3 | Foundation Course in NSS - III |
| 4 | Foundation Course in NCC - III |
| 5 | Foundation Course in Physical Education - III |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|--|-----------------|
| 1 | Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year | 15 |
| 2 | Piecemeal Distribution of Cash | 10 |
| 3 | Amalgamation of Firms | 15 |
| 4 | Conversion / Sale of a Partnership Firm into a Ltd. Company | 10 |
| 5 | Accounting of Transactions of Foreign Currency | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year |
| | <p>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</p> <p>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</p> <p>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</p> <p>Excluding Questions where admission / retirement / death takes place in the same year</p> |
| 2 | Piecemeal Distribution of Cash |
| | <p>Excess Capital Method only</p> <p>Asset taken over by a partner</p> <p>Treatment of past profits or past losses in the Balance sheet</p> <p>Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual</p> <p>Treatment of secured liabilities</p> <p>Treatment of preferential liabilities like Govt. dues / labour dues etc</p> <p>Excluding: Insolvency of partner and Maximum Loss Method</p> |
| 3 | Amalgamation of Firms |
| | <p>Realization method only</p> <p>Calculation of purchase consideration</p> <p>Journal/ledger accounts of old firms</p> <p>Preparing Balance sheet of new firm</p> <p>Adjustment of goodwill in the new firm</p> <p>Realignment of capitals in the new firm by current accounts / cash or a combination thereof</p> <p>Excluding : Common transactions between the amalgamating firms</p> |
| 4 | Conversion / Sale of a Partnership Firm into a Ltd. Company |
| | <p>Realisation method only</p> <p>Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.</p> <p>Preparing Balance sheet of new company</p> |
| 5 | Accounting of Transactions of Foreign Currency |
| | <p>In relation to purchase and sale of goods, services and assets and loan and credit transactions.</p> <p>Computation and treatment of exchange rate differences</p> |

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

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

Cost Accounting (Methods of Costing) – II

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Classification of Costs And Cost Sheets | 20 |
| 2 | Reconciliation of Cost and Financial Accounts | 10 |
| 3 | Contract Costing | 15 |
| 4 | Process Costing | 15 |
| | Total | 60 |

| Sr. No. | Modules / Units |
|---------|---|
| 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 |
| 2 | Reconciliation of cost and financial accounts |
| | Practical problems based on reconciliation of cost and Financial accounts |
| 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 |
| 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 |

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1. Elective Courses (EC)

**Auditing (Techniques of Auditing and Audit
Procedures) - II**

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------------|--------------------|----------------------------|
| 1 | Vouching | 15 |
| 2 | Verification | 15 |
| 3 | Auditing Standards | 15 |
| 4 | Audit of Companies | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|----------|--|
| 1 | Vouching |
| 1.1 | Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received |
| 1.2 | Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties |
| 2 | Verification |
| 2.1 | Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights |
| 2.2 | Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits |
| 3 | Auditing Standards |
| 3.1 | Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards |
| 3.2 | Understanding of following standards SA 200. SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505. |
| 4 | Audit of Companies |
| | Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors |

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.*

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

Taxation - II (Direct Taxes Paper- I)

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|--|-----------------|
| 1 | Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income | 15 |
| 2 | Heads of Income | 15 |
| 3 | Deductions under Chapter VI – A | 15 |
| 4 | Computation of Total Income | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income |
| | <p>Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p>Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p>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.</p> <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p> |
| 2 | Heads of Income |
| | <p>Various Heads of Income</p> <p>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</p> <p>Income From House Property : Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits & Gains From Business & Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business</p> <p>Capital Gains : Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources: Section 56 – 59</p> |
| 3 | Deductions under Chapter VI – A |
| | <p>80 A- Restriction on claim in Chapter VI- A deductions</p> <p>80 C – Payment of LIC/PF and other eligible investments</p> <p>80CCC – Contribution to certain Pension Fund</p> <p>80D – Medical Insurance Premium</p> <p>80 DD- Maintenance and medical treatment of handicapped dependent</p> <p>80E – Interest on Educational Loan</p> <p>80 TTA- Interest on Saving Bank account</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p> |
| 4 | Computation of Total Income |
| | Computation of Total Income of Individual and HUF with respect to above heads and deductions |

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**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

Principles & Practices of Banking

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---------------------------------------|------------------------|
| 1 | Indian Financial System | 15 |
| 2 | Functions of Banks and related issues | 20 |
| 3 | Banking Technology | 15 |
| 4 | Marketing & Services of Banking | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Indian Financial System |
| | Indian Financial system – An overview Banking Regulations Introduction to Retail Banking, wholesale banking and International banking Role of money market Debt market, capital market, Forex market & SEBI Mutual funds & Insurance companies & IRDA Factoring, Forfaiting services and off Balance sheet items Risk Management, Introduction of Basel norms CIBIL, Fair Practices code for Debt collection |
| 2 | Functions of Banks and related issues |
| | Banker Customer relationship KYC/AML/CFT norms Bankers special relationship Consumer protection – COPRA, Banking Ombudsman Scheme Payment and collection of cheque and other negotiable instrument Opening Accounts of various types of customers Ancillary services Cash Operations Principles of lending, working capital assessment and credit monitoring Priority sector advances Agricultural finance Micro, Small and Medium Enterprises – MSMED Act, Policy package Government Sponsored schemes –SGSY; SJSRY;PMRY;SLRS Self Help Groups Credit cards, Home loans, Personal Loans & Consumer loans Documentation Different types of charging securities Types of collaterals & their characteristics Non – Performing Assets Financial inclusion |
| 3 | Banking Technology |
| | Payments system & Electronic Banking Data communication and EFT Systems Role of Technology & its impact on Banks |
| 4 | Marketing & Services of Banking |
| | Marketing, Social Marketing Consumer behaviour and Product Pricing, distribution and channel management |

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.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - I

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Introduction to Computers | 10 |
| 2 | Office Productivity Tools | 20 |
| 3 | Web | 10 |
| 4 | Introduction to Internet and other emerging technologies | 10 |
| 5 | Electronic Commerce | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Introduction to Computers |
| | History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies |
| 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 |
| 3 | Web |
| | Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email 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 |
| 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. |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

2B. Skill Enhancement Courses (SEC)

**Foundation Course in Commerce
(Financial Market Operations) - III**

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|-------------------------------------|------------------------|
| 1 | An Overview of the Financial System | 05 |
| 2 | Financial Markets | 15 |
| 3 | Financial Instruments | 10 |
| 4 | Financial Services | 15 |
| | Total | 45 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | An Overview of the Financial System |
| | Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries |
| 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 |
| 3 | Financial Instruments |
| | Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others |
| 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 |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Human Rights Provisions, Violations and Redressal | 12 |
| 2 | Dealing With Environmental Concerns | 11 |
| 3 | Science and Technology I | 11 |
| 4 | Soft Skills for Effective Interpersonal Communication | 11 |
| | Total | 45 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | <p>Human Rights Violations and Redressal</p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p> |
| 2 | <p>Dealing With Environmental Concerns</p> <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p> |
| 3 | <p>Science and Technology – I</p> <p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p> |
| 4 | <p>Soft Skills for Effective Interpersonal Communication</p> <p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p> |

References

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10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

| QUESTION NUMBER | DESCRIPTION | MARKS ASSIGNED |
|-----------------|--|---|
| 1 | <ol style="list-style-type: none">i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semesteriii. In all 8 Questions will be asked out of which 5 have to be attempted. | <ol style="list-style-type: none">a) Total marks: 15b) For 1 A, there will be 3 marks for each sub-question.c) For 1 B there will be 15 marks without any break-up. |
| 2 | Descriptive Question with internal option (A or B) on Module 1 | 15 |
| 3 | Descriptive Question with internal option (A or B) on Module 2 | 15 |
| 4 | Descriptive Question with internal option (A or B) on Module 3 | 15 |
| 5 | Descriptive Question with internal option (A or B) on Module 4 | 15 |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Value System & Gender sensitivity | 12 |
| 2 | Disaster preparedness & Disaster management | 10 |
| 3 | Health, hygiene & Diseases | 13 |
| 4 | Environment & Energy conservation | 10 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Value System & Gender sensitivity |
| | <p>UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features</p> <p>UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India</p> |
| 2 | Disaster preparedness & Disaster management |
| | <p>UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods</p> <p>UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model</p> |
| 3 | Health, hygiene & Diseases |
| | <p>UNIT - I - Health and hygiene Concept of complete health and maintenance of hygiene</p> <p>UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes</p> |
| 4 | Environment & Energy conservation |
| | <p>UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment</p> <p>UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance</p> |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | National Integration & Awareness | 10 |
| 2 | Drill: Foot Drill | 10 |
| 3 | Adventure Training and Environment Awareness and Conservation | 05 |
| 4 | Personality Development and Leadership | 10 |
| 5 | Specialized subject (ARMY) | 10 |
| | Total | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | National Integration & Awareness |
| | <p>Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> • Freedom Struggle and nationalist movement in India. • National interests, Objectives, Threats and Opportunities. • Problems/ Challenges of National Integration. • Unity in Diversity |
| 2 | Drill: Foot Drill |
| | <p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> • Side pace, pace forward and to the rear • Turning on the march and whiling • Saluting on the march • Marking time, forward march and halt in quick time • Changing step • Formation of squad and squad drill |
| 3 | Adventure Training, Environment Awareness and Conservation |
| 3A | Adventure Training |
| | <p>Desired outcome: The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc. |
| 3B | Environment Awareness and Conservation |
| | <p>Desired outcome: The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> • Waste management • Pollution control, water, Air, Noise and Soil |
| 4 | Personality Development and Leadership |
| | <p>Desired outcome: The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> • Time management • Effect of Leadership with historical examples • Interview Skills • Conflict Motives- Resolution |

| Sr. No. | Modules / Units |
|---------|--|
| 5 | Specialized Subject: Army Or Navy Or Air |
| | <p><u>Army</u> Desired outcome: It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p>A. Armed Force</p> <ul style="list-style-type: none"> • Task and Role of Fighting Arms • Modes of Entry to Army • Honors and Awards <p>B. Introduction to Infantry and weapons and equipments</p> <ul style="list-style-type: none"> • Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning • Organization of Infantry Battalion. <p>C. Military history</p> <ul style="list-style-type: none"> • Study of battles of Indo-Pak War 1965,1971 and Kargil • War Movies <p>D. Communication</p> <ul style="list-style-type: none"> • Characteristics of Walkie-Talkies • Basic RT Procedure • Latest trends and Development (Multi Media, Video Conferencing, IT) <p style="text-align: center;">OR</p> <p><u>Navy</u></p> <p>A. Naval orientation and service subjects</p> <ul style="list-style-type: none"> • Organization of Ship- Introduction on Onboard Organization • Naval Customs and Traditions • Mode of Entry into Indian Navy • Branches of the Navy and their functions • Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s <p>B. Ship and Boat Modelling</p> <ul style="list-style-type: none"> • Types of Models • Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC • Care and handling of power-tools used- maintenance and purpose of tools |

| Sr. No. | Modules / Units |
|---------|---|
| | <p>C. Search and Rescue</p> <ul style="list-style-type: none"> • Role of Indian Coast Guard related to SAR <p>D. Swimming</p> <ul style="list-style-type: none"> • Floating and Breathing Techniques- Precautions while Swimming <p style="text-align: center;">OR</p> <p><u>AIR</u></p> <p>A. General Service Knowledge</p> <ul style="list-style-type: none"> • Organization Of Air Force • Branches of the IAF. <p>B. Principles of Flight</p> <ul style="list-style-type: none"> • Venturi Effect • Aerofoil • Forces on an Aircraft • Lift and Drag <p>C. Airmanship</p> <ul style="list-style-type: none"> • ATC/RT Procedures • Aviation Medicine <p>D. Aero- Engines</p> <ul style="list-style-type: none"> • Types of Engines • Piston Engines • Jet Engines • Turboprop Engines |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
with Effect from the Academic Year 2017-2018**

2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Overview of Nutrition | 10 |
| 2 | Evaluation of Health, Fitness and Wellness | 10 |
| 3 | Prevention and Care of Exercise Injuries | 10 |
| 4 | Sports Training | 15 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Overview of Nutrition |
| | <ul style="list-style-type: none"> • Introduction to nutrition & its principles • Role of Nutrition in promotion of health • Dietary Guidelines for Good Health • Regulation of water in body and factors influencing body temperature. |
| 2 | Evaluation of Health, Fitness and Wellness |
| | <ul style="list-style-type: none"> • Meaning & Concept of holistic health • Evaluating Personal health-basic parameters • Evaluating Fitness Activities – Walking & Jogging • Myths & mis-conceptions of Personal fitness |
| 3 | Prevention and Care of Exercise Injuries |
| | <ul style="list-style-type: none"> • Types of Exercise Injuries • First Aid- Importance & application in Exercise Injuries • Management of Soft tissues injuries • Management of bone injuries |
| 4 | Sports Training |
| | <ul style="list-style-type: none"> • Definition, aims & objectives of Sports training • Importance of Sports training • Principles of Sports training • Drug abuse & its effects |

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Programme at Semester III
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3. Core Courses (CC)

Business Law (Business Regulatory Framework) - II

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | The Indian Partnership Act - 1932 | 30 |
| 2 | Limited Liability Partnership Act - 2008 | 10 |
| 3 | Factories Act - 1948 | 20 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|---|
| 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 |
| 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 |
| 3 | Factories Act – 1948 |
| | a) Definitions <ul style="list-style-type: none"> • Section 2 (k) – Manufacturing Process, • Section 2 (l) – Workers • Section 2 (m) – Factory b) Provisions pertaining to <ol style="list-style-type: none"> i. Health- Section 11 to Section 20 ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49 |

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

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III
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3. Core Courses (CC)

Business Economics - II

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Overview of Macroeconomics | 10 |
| 2 | Money, prices and Inflation | 10 |
| 3 | Introduction to Public Finance | 10 |
| 4 | Public revenue, Public Expenditure and Debt | 20 |
| 5 | Fiscal Management and Financial Administration | 10 |
| | Total | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Overview of Macroeconomics |
| | <p>Macroeconomics: Meaning, Scope and Importance.</p> <p>Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</p> <p>The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</p> <p>Trade Cycles: Features and Phases</p> <p>Classical Macro economics : Say's law of Markets - Features, Implications and Criticism</p> |
| 2 | Money, prices and Inflation |
| | <p>Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</p> <p>Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</p> <p>Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</p> <p>Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</p> |
| 3 | Introduction to Public Finance |
| | <p>Meaning and Scope of Public finance.</p> <p>Major fiscal functions : allocation function, distribution function & stabilization function</p> <p>Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p>Relation between Efficiency, Markets and Governments</p> <p>The concept of Public Goods and the role of Government</p> |
| 4 | Public revenue, Public Expenditure and Debt |
| | <p>Sources of Public Revenue : tax and non-tax revenues</p> <p>Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p> <p>Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p>Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p>Redistributive and Anti – Inflationary nature of taxation and their implications</p> <p>Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner's Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</p> <p>Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</p> <p>Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p> |

| | |
|---|--|
| 5 | Fiscal Management and Financial Administration |
| | <p>Fiscal Policy: Meaning, Objectives, constituents and Limitations.</p> <p>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance</p> <p>Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</p> <p>Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</p> |

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2017-2018)

Semester IV

| No. of Courses | Semester IV | Credits |
|----------------------|--|-----------|
| 1 | <i>Elective Courses (EC)</i> *Any three courses from the following list of the courses | |
| 1 | Financial Accounting (Special Accounting Areas) - IV | 03 |
| 2 | Management Accounting (Introduction to Management Accounting) | 03 |
| 3 | Auditing - III | 03 |
| 4 | Taxation - III (Direct Taxes- II) | 03 |
| 5 | Wealth Management | 03 |
| 2 | <i>Ability Enhancement Courses (AEC)</i> | |
| 2A | <i>Ability Enhancement Compulsory Course (AECC)</i> | |
| 4 | Information Technology in Accountancy - II | 03 |
| 2B | <i>**Skill Enhancement Courses (SEC)</i> | |
| 5 | Any one course from the following list of the courses | 02 |
| 3 | <i>Core Courses (CC)</i> | |
| 6 | Business Law (Company Law) - III | 03 |
| 7 | Research Methodology in Accounting and Finance | 03 |
| Total Credits | | 20 |

| <i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i> | |
|---|---|
| 1 | Foundation Course in Management (Introduction to Management) - IV |
| 2 | Foundation Course – Contemporary Issues - IV |
| 3 | Foundation Course in NSS - IV |
| 4 | Foundation Course in NCC - IV |
| 5 | Foundation Course in Physical Education - IV |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

Financial Accounting (Special Accounting Areas) - IV

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|--|-----------------|
| 1 | Preparation of Final Accounts of Companies. | 15 |
| 2 | Redemption of Preference Shares | 10 |
| 3 | Redemption of Debentures | 15 |
| 4 | Ascertainment and Treatment of Profit Prior to Incorporation | 10 |
| 5 | Foreign Branch | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Preparation of Final Accounts of Companies |
| | <p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> |
| 2 | Redemption of Preference Shares |
| | <p>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>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,</p> <p>(Question on entries and/or Balance Sheet)</p> <p>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.</p> |
| 3 | Redemption of Debentures |
| | <p>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</p> <p>Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.</p> <p>(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p> |
| 4 | Ascertainment and Treatment of Profit Prior to Incorporation |
| | <p>Principles for ascertainment</p> <p>Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes</p> |
| 5 | Foreign Branch |
| | Conversion as per AS 11 and incorporation in HO accounts |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

**Management Accounting
(Introduction to Management Accounting)**

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Introduction to Management Accounting | 05 |
| 2 | Analysis and Interpretation of Accounts | 10 |
| 2 | Financial Statement analysis: Ratio analysis | 15 |
| 3 | Cash Flow Analysis | 15 |
| 4 | Working Capital Management | 15 |
| | Total | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Introduction to Management Accounting |
| | Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting |
| 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) |
| 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 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 |
| 4 | Cash Flow Analysis |
| | Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)) |
| 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 |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

Auditing - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Audit Report | 15 |
| 2 | Audit under Computerized Information System Environment | 15 |
| 3 | Professional Ethics | 15 |
| 4 | Investigation and Due Diligence | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Audit Report |
| | Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate |
| 2 | Audit under Computerized Information System Environment |
| | Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction. |
| 3 | Professional Ethics |
| | Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct |
| 4 | Investigation and Due Diligence |
| | Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence |

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

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

1. Elective Courses (EC)

Taxation - III (Direct Taxes- II)

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|---|-----------------|
| 1 | Clubbing of Income | 05 |
| 2 | Set Off & Carry Forward of Losses | 05 |
| 3 | Computation of Tax liability of Individual & HUF | 05 |
| 4 | Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax | 15 |
| 5 | Return of Income – Sec 139 | 05 |
| 6 | Tax Deduction at Source Advance Tax Interest Payable | 15 |
| 7 | DTAA U/S 90 & 91 | 05 |
| 8 | Tax Planning & Ethics in Taxation | 05 |
| Total | | 60 |

| Sr. No. | Modules/ Units |
|---------|--|
| 1 | Clubbing of Income - Section 60 to 65 |
| 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 |
| 3 | Computation of Tax liability of Individual & HUF |
| 4 | Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax |
| 5 | Return of Income – Sec 139 |
| | Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D) |
| 6 | Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C |
| | 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 |
| 7 | DTAA U/S 90 & 91 |
| 8 | Tax Planning & Ethics in Taxation – Basic Concepts |

Note:

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
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1. Elective Courses (EC)

Wealth Management

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Introduction to Wealth Management | 10 |
| 2 | Important Numerical Concepts | 20 |
| 3 | Wealth Management Process | 15 |
| 4 | Operational Aspects of Wealth Management | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Introduction to Wealth Management |
| | Definition Wealth management and its evolution Wealth management process and phases Nature and structure of Primary and Secondary capital market Comparison between various options for investing and Risk & return analysis Role of Wealth Manager : Obligation and Responsibilities of wealth manager Qualification , Capital requirement, certification to become investment advisor Code of conduct and ethics in providing financial advice |
| 2 | Important Numerical Concepts |
| | Simple interest, Compound interest, Discounted cash flow and installment calculation Correlation, Standard deviation, covariance & Beta of portfolio Share valuation Bond valuation |
| 3 | Wealth Management Process |
| | Developing a Wealth Management Plan Essentials of a Comprehensive Wealth Plan Analysis of Different financial Products for investment Risk profiling of the client Portfolio construction Modern Portfolio Theory for constructing a portfolio |
| 4 | Operational Aspects of wealth management |
| | Types of investors PAN and KYC process Dematerialization and rematerialization of securities Power of Attorney Account opening Process of Non Resident Documentation of financial advisor |

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2A. Ability Enhancement Courses (AEC)

Information Technology in Accountancy - II

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Business Process | 15 |
| 2 | Computerized accounting system | 20 |
| 3 | Concept of MIS Reports in Computer Environment | 15 |
| 4 | IT and Auditing | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Business Process |
| | <p>Introduction, Definition and Meaning of business process Flow of business process for accounting, purchase, sales and finance Classification of business processes Introduction, Definition and Meaning of Business Process Management Principles and practices of Business Process Management Business Process Management life cycle Theories of Business Management Process Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accountancy</p> |
| 2 | Computerized accounting system |
| | <p>Introduction and meaning Uses and Benefits Role Need and requirements of computerized accounting Basic requirements of computerized accounting system Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and 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</p> |
| 3 | Concept of MIS Reports in Computer Environment |
| | <p>Introduction Concept of MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS: Problems in MIS Knowledge required for studying MIS MIS and Computer</p> |
| 4 | IT and Auditing |
| | <p>Need and importance of IT in auditing Auditing in IT environment</p> |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

2B. Skill Enhancement Courses (SEC)

**Foundation Course in Management
(Introduction to Management) - IV**

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Introduction to Basic Management Concepts | 05 |
| 2 | Planning | 10 |
| 3 | Organising | 10 |
| 4 | Staffing | 10 |
| 5 | Directing and Controlling | 10 |
| | Total | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 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 |
| 2 | Planning |
| | Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making |
| 3 | Organising |
| | Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation |
| 4 | Staffing |
| | Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview |
| 5 | Directing and Controlling |
| | Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- IV

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Significant, Contemporary Rights of Citizens | 12 |
| 2 | Approaches to understanding Ecology | 11 |
| 3 | Science and Technology –II | 11 |
| 4 | Introduction to Competitive Exams | 11 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Significant, Contemporary Rights of Citizens |
| | <p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p> |
| 2 | Approaches to understanding Ecology |
| | <p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p> |
| 3 | Science and Technology –II |
| | <p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p> |

| Sr. No. | Modules / Units |
|---------|--|
| 4 | Introduction to Competitive Exams |
| | <p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ul style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter. |

References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

| QUESTION NUMBER | DESCRIPTION | MARKS ASSIGNED |
|-----------------|--|---|
| 1 | <ol style="list-style-type: none">i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semesteriii. In all 8 Questions will be asked out of which 5 have to be attempted. | <ol style="list-style-type: none">a) Total marks: 15b) For 1 A, there will be 3 marks for each sub-question.c) For 1 B there will be 15 marks without any break-up. |
| 2 | Descriptive Question with internal option (A or B) on Module 1 | 15 |
| 3 | Descriptive Question with internal option (A or B) on Module 2 | 15 |
| 4 | Descriptive Question with internal option (A or B) on Module 3 | 15 |
| 5 | Descriptive Question with internal option (A or B) on Module 4 | 15 |

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NSS - IV

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Entrepreneurship Development | 10 |
| 2 | Rural Resource Mobilization | 10 |
| 3 | Ideal village & stake of GOS and NGO | 13 |
| 4 | Institutional Social Responsibility and modes of Awareness | 12 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Entrepreneurship Development |
| | UNIT - I Entrepreneurship development Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development UNIT - II - Cottage Industry Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets |
| 2 | Rural Resource Mobilization |
| | UNIT - I - Rural resource mobilization- A case study of eco-village, eco-tourism, agro-tourism UNIT - II - Micro financing with special reference to self-help groups |
| 3 | Ideal village & stake of GOS and NGO |
| | UNIT - I - Ideal village Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village UNIT - II - Government Organisations(GOs) and Non-Government Organisations (NGOs) The concept and functioning |
| 4 | Institutional Social Responsibility and modes of Awareness |
| | UNIT - I - Institutional Social Responsibilities Concept and functioning- case study of adapted village UNIT - II - Modes of awareness through fine Arts Skills Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc. |

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2B. Skill Enhancement Courses (SEC)

Foundation Course in NCC - IV

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Disaster Management, Social Awareness and Community Development | 10 |
| 2 | Health and Hygiene | 10 |
| 3 | Drill with Arms | 05 |
| 4 | Weapon Training | 10 |
| 5 | Specialized Subject: Army Or Navy Or Air | 10 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Disaster Management, Social Awareness and Community Development |
| | <p>Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> • Fire Services & Fire fighting • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. <p>Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> • NGOs: Role & Contribution • Drug Abuse & Trafficking • Corruption • Social Evil viz. Dowry/ Female Foeticide/Child Abuse & trafficking etc. • Traffic Control Org. & Anti drunken Driving |
| 2 | Health and Hygiene |
| | <p>Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> • Hygiene and Sanitation (Personal and Food Hygiene) • Basics of Home Nursing & First-Aid in common medical emergencies • Wound & Fractures |
| 3 | Drill with Arms |
| | <p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • General Salute, Salami Shastra • Squad Drill • Short/Long tail from the order and vice-versa • Examine Arms |
| 4 | Weapon Training |
| | <p>Desired outcome: The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Theory of Group and Snap Shooting • Short range firing, Aiming- II -Alteration of sight |

| Sr. No. | Modules / Units |
|---------|--|
| 5 | Specialized Subject: Army Or Navy Or Air |
| | <p>Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects</p> <p>A. Map reading</p> <ul style="list-style-type: none"> • Setting a Map, finding North and own position • Map to ground, Ground to Map • Point to Point March <p>B. Field Craft and Battle Craft</p> <ul style="list-style-type: none"> • Observation, Camouflage and Concealment • Field Signals • Types of Knots and Lashing <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p> <p style="text-align: center;">OR</p> <p>Navy</p> <p>A. Naval Communication</p> <ul style="list-style-type: none"> • Semaphore <ul style="list-style-type: none"> ▪ Phonetic Alphabets ▪ Radio Telephony Procedure ▪ Wearing of National Flag, Ensign and Admiral's Flag. <p>B. Seamanship</p> <ul style="list-style-type: none"> • Anchor work <ul style="list-style-type: none"> ▪ Types of Anchor, Purpose and Holding ground • Boat work <ul style="list-style-type: none"> ▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms ▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools ▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p> |

| Sr. No. | Modules / Units |
|---------|---|
| | <p style="text-align: center;"><i>OR</i></p> <p>Air</p> <p>A. Air frames</p> <ul style="list-style-type: none"> • Fuselage • Main and Tail Plain <p>B. Instruments</p> <ul style="list-style-type: none"> • Introduction to RADAR <p>C. Aero modelling</p> <ul style="list-style-type: none"> • Flying/ Building of Aero models <p>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p> |

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2B. Skill Enhancement Courses (SEC)

Foundation Course in Physical Education - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Stress Management | 10 |
| 2 | Awards, Scholarship & Government Schemes | 10 |
| 3 | Yoga Education | 10 |
| 4 | Exercise Scheduling/Prescription | 15 |
| Total | | 45 |

| Sr. No. | Modules / Units |
|---------|---|
| 1 | Stress Management |
| | <ul style="list-style-type: none"> • Meaning & concept of Stress • Causes of Stress • Managing Stress • Coping Strategies |
| 2 | Awards, Scholarship & Government Schemes |
| | <ul style="list-style-type: none"> • State & National level Sports Awards • State Sports Policy & Scholarship Schemes • National Sports Policy & Scholarship Schemes • Prominent Sports Personalities |
| 3 | Yoga Education |
| | <ul style="list-style-type: none"> • Differences between Yogic Exercises & non- Yogic exercises • Contribution of Yoga to Sports • Principles of Asanas & Bandha • Misconceptions about Yoga |
| 4 | Exercise Scheduling/Prescription |
| | <ul style="list-style-type: none"> • Daily Routine Prescription. • Understanding Activity level & Calorie requirement. • Adherence & Motivation for exercise. • Impact of Lifestyle on Health |

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3. Core Courses (CC)

Business Law (Company Law) - III

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|------------------------------|------------------------|
| 1 | Definitions | 10 |
| 2 | Incorporation of companies | 20 |
| 3 | Public Offer | 10 |
| 4 | Private Placement | 10 |
| 5 | Share Capital and Debentures | 10 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|---|
| 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 |
| 2 | Incorporation of companies |
| | Section 3 to Section 20 |
| 3 | Public Offer |
| | Sections 23, 25 to 28, 33, 35, 39 |
| 4 | Private Placement |
| | Section 42 |
| 5 | Share Capital and Debentures |
| | Sections 43, 46, 47, 52 to 56, 61 to 72 |

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

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3. Core Courses (CC)

Research Methodology in Accounting and Finance

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Introduction to Research | 15 |
| 2 | Research Design in Accounting and Finance | 15 |
| 3 | Data Collection and Processing | 15 |
| 4 | Interpretation and Report Writing | 15 |
| Total | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 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 |
| 2 | Research Design in Accounting and Finance |
| | Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs |
| 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 |
| 4 | Interpretation and Report Writing |
| | Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types |

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Reference Books

| Reference Books |
|---|
| Financial Accounting (Special Accounting Areas) III |
| <ul style="list-style-type: none">• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi• <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai• <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida• <i>Compendium of Statement and Standard of Accounting</i>, ICAI• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai• <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi• <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi• <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi |
| Cost Accounting (Methods of Costing) II |
| <ul style="list-style-type: none">• <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi• <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai• <i>Cost Accounting</i> by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai• <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi• <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta• <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai• <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi• <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi• <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana• <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi |
| Auditing (Techniques of Auditing and Audit Procedures)- II |
| <ul style="list-style-type: none">• <i>Contemporary Auditing</i> by Kamal Gupta published by Tata McGraw Hills• <i>A Handbook of Practical Auditing</i> by B N Tandon published by S Chand & Co. New Delhi• <i>Fundamentals of auditing</i> by Kamal Gupta and Ashok Arora published by Tata McGraw Hills• <i>Textbook of Auditing</i> by Batra and Bagradia published by Tata McGraw Hills• <i>Practical Auditing</i> by S V Ghatalia published by Spicer & Pegler |

Reference Books

Taxation II (Direct Taxes – I)

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

Principles and Practices of Banking

- *Bank Financial Management Paperback – 2010* by IIBF (Indian Institute of Banking and Finance)
- *Money Banking And Finance Paperback – 2009* by N K Sinha
- *Principles and Practices of Banking Paperback – 2015* by IIBF (Indian Institute of Banking and Finance)
- *Principles and Practices of Banking 11 edition Paperback – 2015* by N S Toor, Arun Deep Toor
- *Principles Of Banking (With Case Studies) Hardcover – 2009* by Rakesh Kumar
- *Modern Banking In India , Gupta*

Foundation Course - III

- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub (2011)
- *Indian Society and Culture*, Vinita Padey, Rawat Pub (2016)
- *Social Problems in India*, Ram Ahuja, Rawat Pub (2014)
- *Faces of Feminine in Ancient , medieval and Modern India*, Mandakranta Bose Oxford University Press
- *National Humana rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies*, S Rajagopalan, ICAFI- 2012
- *Regional Inequilities in India* Bhat L SSSRD- New Delhi
- *Urbanisation in India: Challenges, Opportunities & the way forward*, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
- *The Constitution of India*, P M Bakshi 2011
- *The Problems of Linguistic States in India*, Krishna Kodesia Sterling Pub
- *Politics in India: structure, Process and Policy* Subrata Mitra, Routledge Pub
- *Politics in India*, Rajani Kothari, Orient Blackswan
- *Problems of Communalism in india*, Ravindra Kumar Mittal Pub
- *Combating communalism in India: Key to National Integration*, Kawal Kishor Bhardwaj, Mittal Pub

Foundation Course in NSS III

- *National Service Scheme Manual (Revised) 2006*, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
- *Rashtriya Seva Yojana Sankalpna - Prof. Dr. Sankay Chakane, Dr. Pramod\Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators*, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers*, Gurmeet Hans.
- *Social service opportunities in hospitals*, Kapil K. Krishnan, TISS
- *New Trends in NSS, Research papers published by University of Pune*
- *ANOOGUNJ Research Journal*, published by NSS Unit C. K. Thakur college
- *Training Manual for Field Work published by RGNIYD, Chreeperumbudur*
- *Prof. Ghatole R.N. Rural Social Science and Community Development.*

Reference Books

- *Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme*
- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
- <http://nss.nic.in/propexpan>
- <http://nss.nic.in>
- <http://socialworknss.org/about.html>

Foundation Course in NCC - III

- *Cadet's Hand book – Common subject..all wings, BY DG NCC, New Delhi.*
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force, BY DG NCC, New Delhi.*
- *NCC OTA Precise, BY DG NCC, New Delhi.*
- *"AVAN" Model of Disaster Mang., Vinayak Dalvie, Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India, N.L.Gupta, Mohit Publication, New Delhi*
- *Social psychology, Baron & Byrne, Pearson Publication, 12th Edition self awareness know yourself / insight (110) Group & Individuals (374) Group discussion*
- *Chanakya's 7 Secrets of Leadership, Radhakrishanan Pillai and D.Shivnandhan, Jaico*
- *Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR), 7th Edition*
- *Seven Habits of Highly Effective People., Covey, Stephen*
- *The Habit of Winning., Iyer, Prakash, Penguin, India; 2011*
- *The Goal, Goldratt, Eliyahu, The Northriver press; 1994*
- *Freedom Struggle, Chandra Bipin, National Book Trust 1972*
- *Freedom of Religion and The Indian Judiciary, Bachal V.M., Shubhada Saraswat, (362P)*
- *India 1996- A Reference Annual Govt. of India*
- *Saha Soneri Pane, Vinayak D. Savarkar*
- *Environmental Biology and Toxicology, P.D. Sharma., Rastogi Publication*
- *Environmental Science, S.C. Santra, New Central Book Agency*
- *National Cadet Corps (India), Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*
- *National Cadet Corps, Youth in Action (Google eBook), National Cadet Corps (India), Lancer Publishers, 2003*
- *Youth in Step: History of the National Cadet Corps, V. Longer, Lancer international, 1983 Original from the University of Michigan*
- *National Cadet Corps of India, Man Mohan Sharma, Vision Books, 1980 Original from the University of Michigan*
- *The National Cadet Corps Act, 1948, as Modify Up to the 1st July 1963, India, Government of India Press, 1963 (Military Law)*
- *Cadet Corps in India: Its Evolution and Impact, Satis Chandra Maikap, Darbari Udyog, 1979 Original from the University of California*
- *National Cadet Corps: 100 Years of Distinction, National Cadet Corps (Singapore), NCC*
- *The NCC, Singapore, National Cadet Corps Council, National Cadet Corps Council*
- *Grooming Tomorrow's Leaders: National Cadet Corps, 1917-2006, R.S. Chhettri, Lancer Publishers, 2006*
- *National Civil Defence Cadet Corps, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*
- *Discovery of India, Jawaharlal Nehru*
- *Health and Hygiene, Manoj. J.S., Agra University Publication*
- *Yoga for Healing, Venkateswaran P.S., Bombay:- Jaico Publishing House 1989*

Reference Books

- *Yoga Illustrated*, New Delhi, Ministry of Information and Broadcasting, 1995
- *Yoga Practice*, 1972, Shivnande Swami, Mumbai:- D.B. Taraporewala 1972
- *Yoga of Patanjali-1979*, Yardi M.R., Bhandarkar Oriental Research Institute- 1974
- *Sustainable Development (An Alternative Paradigm)*, Satpathy , N., Karnavati Publications , Ahmedabad
- *Global Partners for Sustainable Development*, Pachauri R.K & Srivastava L., Tata Energy Research Institute, New Delhi ; 1994, 1998
- *Ecology and the Politics of survival : Conflict over Natural Resources in India*, Shiva , Vandana, Sage Publications , California , 1991

Foundation Course in Physical Education - III

- *Lippian Cott Williams and Wilkins* 2006.
- *American College of Sports Medicine, ACSM's, Guidelines for Exercise Testing and Prescription. (2013) Ninth Edition*, Lippian Cott Williams and Wilkins.
- *American College of Sports Medicine, ACSM's Resource Manual for Guidelines for Exercise Testing and Prescription. (2006) 5th Ed.*, Lippian Cott Williams and Wilkins, 2006.
- *Beashel, P., & Taylor, J. (1996). Advance Studies in Physical Education and Sports. U.K.: Thomas Nelson and Sons Ltd.*
- *Bucher, C.A. (1995). Foundation of Physical Education (12th Ed.) USA : St. Louis,*
- *C.V. Mosloy.*
- *Colfter, G.R., Hamilton, K.E., Magill R.A., & Hamilton B.J. (1986). Contemporary Physical Education. USA : Wim C. Brown Publisher.*
- *Daryl S. (1994). Introduction to physical education, fitness and sports (2nd ed.). London: Mayfield publishing company.*
- *Dheer, S.D.(1991). Introduction to Health Education. New Delhi : Friends Publication.*
- *Dr. A.K.Uppal & Dr. G. P. Gautam (2004). Physical education and Health. Delhi: Friends publisher.*
- *Dr. Gharote M. L; Teaching Methods for Yogic Practices. – 2nd Ed., Kaivalyadham Samiti, Lonavala-2001.*
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- *Greenberg, Dintiman, Oakes. (2004). Physical Fitness & wellness.(3rd ed.) IL:Human kinetics.*
- *Halfield, F.C. (2001). Fitness : The Complete Guide. USA : International Sports Science Association.*
- *Jackson, A.L., Morrow, J.R. (2004). Physical activity for health & fitness. IL:Human kinetics.*
- *Kamlesh, M.L. (2002). Foundation of Physical Education. New Delhi : Metropolitan Book & Co. Ptd. Ltd.*
- *Kansal, D.K. (2012). A Text book of Applied Measurement Evaluation and Sports Selection (3rd Ed.). New Delhi : DVS Publication.*
- *Lock Hurt and others – Anatomy of the human body, Feber & Feber Oxford University, 1975*
- *Muller, J. P.(2000). Health, Exercise and Fitness. Delhi : Sports.*
- *Murgesh N. – Anatomy, Physiology and Health Education, Sathya, Chinnalapatti, 1990.*
- *NASPE. (2005). Physical Education for lifelong fitness. The physical Best teacher's guide. IL:Human Kinetics*
- *Nieman, D.C.(1986). Fitness and Sports Medicine : Health Related Approach London: Mayfield Publishing Co.*
- *Nimbalkar. Sadashiv, Yoga for Health and Peace.- 6th Ed., Yoga Vidya Niketan, Mumbai., 2004.*
- *Pate R.R. & Hohn R.C. (1994). Health Fitness Through Physical Education. USA : Human Kinetics.*
- *Pandey , & Gangopadhyay.(1995). Health Education for school children. New Delhi : Friends Publication.*
- *Safrit, M. (1990). Introduction to Measurement in Physical Education and Exercise Science. St. Louis, Toronto, Bastan : Times Mirror/Mosby College Publishing.*
- *Sharma, O.P. (1998). History of Physical Education. Delhi: Khel Sahitya Kendra. Werner. W.K., Hoeger. (2007). Fitness and Wellness. (8th ed.). Wadsworth, Cengage Learning.*

Reference Books

Information Technology in Accountancy - I

- *Fundamentals of Computers – Rajaram V – Prentice Hall*
 - *Computer today (3rd edition) – Sanders, Donald H – McGraw Hill*
 - *Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall*
 - *Computers – Subramaniam N – Wheeler*
 - *Introduction to Computers – Xavier C. – New Age*
 - *Computer in Business – Sanders D – McGraw Hill*
 - *Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall*
 - *Internet for Business – Brummer, Lavrej – Cambridge*
 - *E-mail for Everyone – Leon Alexis & Leon – Methews*
- Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden*

Business Law (Business Regulatory Framework) -II

- *An introductory guide to Central Labour Legislation – W A Dawson*
- *Industrial Law – P L Malik*
- *Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK*
- *Labour participation in Management – Mhetras V Manaklals*
- *Law of Partnership, by J P Singhal (Author)*
- *Partnership Act, 1932 with State Amendments*
- *The Law Of Partnership, P.C. Markanda*
- *Indian Partnership Act 1932*
- *Limited Liability Partnership Act 2008*

Business Economics

- *Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York*
- *Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.*
- *Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall*
- *Bouman John, Principles of Macro Economics*
- *Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.*
- *Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.*
- *Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.*
- *Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers*
- *Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.*
- *Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.*
- *Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd*
- *Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi*
- *Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.*
- *David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi*
- *Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore*
- *Hajela T.N: Public Finance – Ane Books Pvt.Ltd*
- *Jha, R (1998) : Modern Public Economics, Route Ledge, London*
- *Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo*
- *Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai*

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with effect from the Academic Year 2016-2017**

Reference Books

| Reference Books |
|---|
| Financial Accounting (Special Accounting Areas) IV |
| <ul style="list-style-type: none"> • <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi • <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi • <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi • <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi |
| Management Accounting (introduction to Management Accounting) |
| <ul style="list-style-type: none"> • <i>Cost Management</i> by Saxena & Vashist • <i>Cost & Management Accounting</i> by Ravi N.Kishor ,Publication Taxmonth • <i>Essential of Management Accounting</i> by P.N.Reddy,Himalaye • <i>Advanced Management Accounting</i> by Robert S Kailar,Holl • <i>Financial Of Management Accounting</i> by S.R.Varshney,Wisdom • <i>Introduction Of Management Accounting</i> by Charbs T Horngnam, PHI Learnng • <i>Management Accounting</i> by I.m.Pandey, Vikas • <i>Cost & Management Accounting</i> by D.K.Mattal,Galgotia • <i>Management Accounting</i> by Khan & Jain,Tata Megaw • <i>Management Accounting</i> by R.P.Resstogi |
| Auditing III |
| <ul style="list-style-type: none"> • <i>Contemporary Auditing</i> by Kamal Gupta, Tata Mc-Graw Hill, New Delhi • <i>A Hand-Book of Practical Auditing</i> by B.N. Tandon, S. Chand and Company, New Delhi • <i>Fundamentals of Auditing</i> by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi • <i>Auditing: Principles and Practice</i> by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi • <i>Auditing and Assurance for CA IPCC</i> by Sanjib Kumar Basu, Pearson Education, New Delhi • <i>Contemporary Auditing</i> by Kamal Gupta, McGrow Hill Education Pvt. Ltd., New Delhi • <i>Fundamentals of Auditing</i> by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi |
| Taxation III (Direct Taxes II) |
| <ul style="list-style-type: none"> • <i>Direct Taxes Law & Practice</i> by V.K. Singhanian - Taxman • <i>Systematic Approach to Direct Tax</i> by Ahuja & Gupta - Bharat Law House • <i>Income Tax Ready Recknoner</i> by Dr .V.K. Singhanian - Taxman • <i>Direct Tax Laws</i> by T.N. Manoharan - Snow White |

Wealth Management

- *Wealth Engine: Indian Financial Planning and Wealth Management Handbook* by Sankaran S
- *WEALTH MANAGEMENT*, by N/A Dun & Bradstreet

Information Technology in Accountancy II

- *Fundamentals of Computers – Rajaram V – Prentice Hall*
- *Computer today (3rd edition) – Sanders, Donald H – McGraw Hill*
- *Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall*
- *Computers – Subramaniam N – Wheeler*
- *Introduction to Computers – Xavier C. – New Age*
- *Computer in Business – Sanders D – McGraw Hill*
- *Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall*
- *Internet for Business – Brummer, Lavrej – Cambridge*
- *E-mail for Everyone – Leon Alexis & Leon – Methews*
- *Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden*

Foundation Course in Management (Introduction to Management) - IV

- *Essentials of Management* by Koontz H & W published by McGraw Hill
- *Principles of Management* by Ramaswamy published by Himalaya
- *Management Concept and Practice* by 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

Foundation Course in NSS IV

- *National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.*
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
- *Rashtriya Seva Yojana Sankalpana - Prof. Dr. Sankay Chakane, Dr. Pramod Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers, Gurmeet Hans.*
- *Social service opportunities in hospitals, Kapil K. Krishnan, TISS*
- *New Trends in NSS, Research papers published by University of Pune*
- *ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college*
- *Training Manual for Field Work published by RGNIYD, Chreeperumbudur*
- *Prof. Ghatole R.N. Rural Social Science and Community Development.*
- *Purushottam Sheth, Dr. Shailaja Mane, National Service Scheme*
- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
- <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
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Reference Books

Foundation Course in NCC - IV

- *Cadet's Hand book – Common subject..all wings, BY DG NCC, New Delhi.*
- *Cadet's Hand book – Specialised Subjects, Army, Navy, Air-force, BY DG NCC, New Delhi.*
- *NCC OTA Precise, BY DG NCC, New Delhi.*
- *“AVAN” Model of Disaster Mang., Vinayak Dalvie, Proceedings of Int. Conf. on Urban Plan. and Env Strat & Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India, N.L.Gupta, Mohit Publication, New Delhi*
- *Social psychology, Baron & Byrne, Pearson Publication, 12th Edition self awareness know yourself / insight (110) Group & Individuals (374) Group discussion*
- *Chanakya's 7 Secrets of Leadership, Radhakrishnan Pillai and D.Shivnandhan, Jaico*
- *Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR), 7th Edition*
- *Seven Habits of Highly Effective People., Covey, Stephen*
- *The Habit of Winning., Iyer, Prakash, Penguin, India; 2011*
- *The Goal, Goldratt, Eliyahu, The Northriver press; 1994*
- *Freedom Struggle, Chandra Bipin, National Book Trust 1972*
- *Freedom of Religion and The Indian Judiciary, Bachal V.M., Shubhada Saraswat, (362P)*
- *India 1996- A Reference Annual Govt. of India*
- *Saha Soneri Pane, Vinayak D. Savarkar*
- *Environmental Biology and Toxicology, P.D. Sharma., Rastogi Publication*
- *Environmental Science, S.C. Santra, New Central Book Agency*
- *National Cadet Corps (India), Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011*
- *National Cadet Corps, Youth in Action (Google eBook), National Cadet Corps (India), Lancer Publishers, 2003*
- *Youth in Step: History of the National Cadet Corps, V. Longer, Lancer international, 1983 Original from the University of Michigan*
- *National Cadet Corps of India, Man Mohan Sharma, Vision Books, 1980 Original from the University of Michigan*
- *The National Cadet Corps Act, 1948, as Modify Up to the 1st July 1963, India, Government of India Press, 1963 (Military Law)*
- *Cadet Corps in India: Its Evolution and Impact, Satis Chandra Maikap, Darbari Udyog, 1979 Original from the University of California*
- *National Cadet Corps: 100 Years of Distinction, National Cadet Corps (Singapore), NCC*
- *The NCC, Singapore, National Cadet Corps Council, National Cadet Corps Council*
- *Grooming Tomorrow's Leaders: National Cadet Corps, 1917-2006, R.S. Chhettri, Lancer Publishers, 2006*
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- *Discovery of India, Jawaharlal Nehru*
- *Health and Hygiene, Manoj. J.S., Agra University Publication*
- *Yoga for Healing, Venkateswaran P.S., Bombay:- Jaico Publishing House 1989*
- *Yoga Illustrated, New Delhi, Ministry of Information and Broadcasting, 1995*
- *Yoga Practice, 1972, Shivnande Swami, Mumbai:- D.B. Taraporewala 1972*
- *Yoga of Patanjali-1979, Yardi M.R., Bhandarkar Oriental Research Institute- 1974*
- *Sustainable Development (An Alternative Paradigm), Satpathy, N., Karnavati Publications, Ahmedabad*
- *Global Partners for Sustainable Development, Pachauri R.K & Srivastava L., Tata Energy Research Institute, New Delhi; 1994, 1998*
- *Ecology and the Politics of survival: Conflict over Natural Resources in India, Shiva, Vandana, Sage Publications, California, 1991*

Reference Books

Foundation Course in Physical Education - IV

- Lippian Cott Williams and Wilkins 2006.
- American College of Sports Medicine, ACSM's, Guidelines for Exercise Testing and Prescription. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.
- American College of Sports Medicine, ACSM's Resource Manual for Guidelines for Exercise Testing and Prescription. (2006) 5th Ed., Lippian Cott Williams and Wilkins, 2006.
- Beashel, P., & Taylor, J. (1996). Advance Studies in Physical Education and Sports. U.K.: Thomas Nelson and Sons Ltd.
- Bucher, C.A. (1995). Foundation of Physical Education (12th Ed.) USA : St. Louis,
- C.V. Mosloy.
- Colfter, G.R., Hamilton, K.E., Magill R.A., & Hamilton B.J. (1986). Contemporary Physical Education. USA : Wim C. Brown Publisher.
- Daryl S. (1994). Introduction to physical education, fitness and sports (2nd ed.). London: Mayfield publishing company.
- Dheer, S.D.(1991). Introduction to Health Education. New Delhi : Friends Publication.
- Dr. A.K.Uppal & Dr. G. P. Gautam (2004). Physical education and Health. Delhi: Friends publisher.
- Dr. Gharote M. L; Teaching Methods for Yogic Practices. – 2nd Ed., Kaivalyadham Samiti, Lonavala-2001.
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- Greenberg, Dintiman, Oakes. (2004). Physical Fitness & wellness.(3rd ed.) IL:Human kinetics.
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- Murgesh N. – Anatomy, Physiology and Health Education, Sathya, Chinnalapatti, 1990.
- NASPE. (2005). Physical Education for lifelong fitness. The physical Best teacher's guide. IL:Human Kinetics
- Nieman, D.C.(1986). Fitness and Sports Medicine : Health Related Approach London: Mayfield Publishing Co.
- Nimbalkar. Sadashiv, Yoga for Health and Peace.- 6th Ed., Yoga Vidya Niketan, Mumbai., 2004.
- Pate R.R. & Hohn R.C. (1994). Health Fitness Through Physical Education. USA : Human Kinetics.
- Pandey , & Gangopadhyay.(1995). Health Education for school children. New Delhi : Friends Publication.
- Safrit, M. (1990). Introduction to Measurement in Physical Education and Exercise Science. St. Louis, Toronto, Bastan : Times Mirror/Mosby College Publishing.
- Sharma, O.P. (1998). History of Physical Education. Delhi: Khel Sahitya Kendra. Werner. W.K., Hoeger. (2007). Fitness and Wellness. (8th ed.). Wadsworth, Cengage Learning.

Business Law (Company Law) IV

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

Reference Books

Research Methodology in Accounting and Finance

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

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester III and IV
with effect from the Academic Year 2017-2018**

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

| Sr. No. | Particular | Marks |
|---------|---|----------|
| 1 | One class test (20 Marks) | |
| | Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i> | 05 Marks |
| | Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i> | 05 Marks |
| | Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i> | 10 Marks |
| 2 | Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks |

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

| Sr. No. | Particular | Marks |
|---------|--|----------|
| 1 | Semester End Practical Examination (20 Marks) | |
| | Journal | 05 Marks |
| | Viva | 05 Marks |
| | Laboratory Work | 10 Marks |
| 2 | Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities | 05 Marks |

B) Semester End Examination: 75 %

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
 - There shall be five questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

(Detail question paper pattern has been given separately)

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

| Question No | Particular | Marks |
|-------------|--|----------------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 15 Marks |
| Q-2 | Full Length Practical Question OR | 15 Marks |
| Q-2 | Full Length Practical Question | 15 Marks |
| Q-3 | Full Length Practical Question OR | 15 Marks |
| Q-3 | Full Length Practical Question | 15 Marks |
| Q-4 | Full Length Practical Question OR | 15 Marks |
| Q-4 | Full Length Practical Question | 15 Marks |
| Q-5 | A) Theory questions B) Theory questions OR | 08 Marks 07 Marks |
| Q-5 | Short Notes To be asked 05 To be answered 03 | 15 Marks |

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

| Question No | Particular | Marks |
|-------------|--|----------------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) | 15 Marks |
| Q-2 | Full Length Question OR | 15 Marks |
| Q-2 | Full Length Question | 15 Marks |
| Q-3 | Full Length Question OR | 15 Marks |
| Q-3 | Full Length Question | 15 Marks |
| Q-4 | Full Length Question OR | 15 Marks |
| Q-4 | Full Length Question | 15 Marks |
| Q-5 | A) Theory questions B) Theory questions OR | 08 Marks 07 Marks |
| Q-5 | Short Notes To be asked 05 To be answered 03 | 15 Marks |

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

University of Mumbai



BCom Accounting & Finance

Second Year

Semester III

Revised Syllabus

and

Question Paper Pattern

ECONOMICS II

Under Choice Based Credit, Grading and

Semester System

With effect from Academic Year-2017-2018

Board of studies in

Business Economics

ECONOMICS II

MACROECONOMICS

Preamble

An overall approach to macroeconomics is to examine the economy as a whole. This course is an introduction to the basic analytical tools of macro economics and is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. It intends to familiarize the commerce students with basic concepts of macroeconomics in order to understand certain common features of economic occurrence in the real world.

In order to understand the media reporting of macroeconomic events and to analyze current economic happenings, it is strongly recommended to constantly update the students' knowledge by holding class room discussions on related articles from academic journals and financial news papers.

BCom Accounting & Finance
Second Year
Semester III

Revised Syllabus
ECONOMICS II
MACROECONOMICS

With Effect from the Academic Year 2017-2018

List of Modules

| Module No. | Title | No.of Lecture |
|------------------------------|--|----------------------|
| 1 | Introduction to Macroeconomic Data and Theory | 15 |
| 2 | Money, Inflation and Monetary Policy | 15 |
| 3. | Constituents of Fiscal Policy | 15 |
| 4 | Open Economy : Theory and Issues of International Trade | 15 |
| Total no. of lectures | | 60 |

| Sr. | Modules / Units |
|-----|---|
| 1 | INTRODUCTION TO MACRO ECONOMICS |
| | <ul style="list-style-type: none"> • Macroeconomics: 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 concepts - Relationship between National Income and Economic Welfare. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output |
| 2 | MONEY, INFLATION AND MONETARY POLICY |
| | <ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. • Monetary policy : Meaning, objectives and instruments, inflation targeting |
| 3 | CONSTITUENTS OF FISCAL POLICY |
| | <ul style="list-style-type: none"> • Role of a Government to provide Public goods- Principles of Sound and Functional Finance • Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal policy : 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 • Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act. |

- **The basis of international trade** : Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection
- **Foreign Investment** : Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations
- **Balance of Payments:** Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.
- **Foreign Exchange and foreign exchange market** : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility

| Reference Books | |
|------------------------|--|
| | Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York |
| | Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi. |
| | Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd |
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QUESTION PAPER PATTERN

Economics II Semester III

Maximum Marks: 75 Marks

Time: 2:30 Hours

Note: 1) Attempt all Questions

2) All Questions carry equal marks

| question | Particulars | Marks |
|--------------------------|--|------------------------------|
| Q-1 (from Module I) | Answer any two A) Full Length Question B) Full Length Question C) Full Length Question | 15Marks |
| Q-2 (from Module II) | Answer any two A) Full Length Question B) Full Length Question C) Full Length Question | 15Marks |
| Q-3 (from Module III) | Answer any two A) Full Length Question B) Full Length Question C) Full Length Question | 15Marks |
| Q-4 (from Module IV) | Answer any two A) Full Length Question B) Full Length Question C) Full Length Question | 15Marks |
| Q-5 (from Module I- IV) | Objective Question A)Conceptual questions (any Four out of six questions) B)Multiple Choice Questions (seven questions at least one from each module) | 15Marks (8) (7) |