



TOLANI COLLEGE OF COMMERCE

(Autonomous)

**Recognised Linguistic (Sindhi) Minority Institution
(Affiliated to University of Mumbai)
Re-Accredited (3rd Cycle) by N.A.A.C. with 'A' Grade**

150-151, Sher-E-Punjab Society,
Guru Gobind Singh Road,
Andheri (East) Mumbai-400 093

Syllabus and Question Paper Pattern of
Second Year of B.Com. (Accounting & Finance)
Semester III and Semester IV
Under Choice Based Credit and Grading System
(Academic Year 2022-2023)



Programme: Bachelor of Commerce (Accounting & Finance) Semester III

Sr. No	Course Code	Course Name	Credits
Elective Courses (EC)			
1	TCC.UAFIII01	Financial Accounting (Special Accounting Areas) - III	03
2	TCC.UAFIII02	Cost Accounting (Methods of Costing) - II	03
3	TCC.UAFIII03	Taxation - I (Direct Taxes Paper- I)	03
Ability Enhancement Courses (AEC)			
4	TCC.UAFIII04	Information Technology in Accountancy - I	03
Skill Enhancement Courses (SEC)			
5	TCC.UAFIII05	Foundation Course in Commerce (Financial Market Operations) - III	02
Core Courses (CC)			
6	TCC.UAFIII06	Business Law (Business Regulatory Framework) - II	03
7	TCC.UAFIII07	Business Economics - II	03
Total Credits			20

Semester IV

Sr. No	Course Code	Course Name	Credits
Elective Courses (EC)			
1	TCC.UAFIV01	Financial Accounting (Special Accounting Areas) - IV	03
2	TCC.UAFIV02	Management Accounting (Introduction to Management Accounting)	03
3	TCC.UAFIV03	Taxation – II(Direct Taxes- II)	03
Ability Enhancement Courses (AEC)			
4	TCC.UAFIV04	Information Technology in Accountancy - II	03
Skill Enhancement Courses (SEC)			
5	TCC.UAFIV05	Foundation Course in Management (Introduction to Management) - IV	02
Core Courses (CC)			
6	TCC.UAFIV06	Business Law (Company Law) - III	03
7	TCC.UAFIV07	Research Methodology in Accounting and Finance	03
Total Credits			20



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
Elective Courses (EC): Financial Accounting (Special Accounting Areas) - III
Course Code: TCC.UAFIII01

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Financial Accounting (Special Accounting Areas) - III		Course Code: TCC.UAFIII01	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	15
	<ul style="list-style-type: none"> • Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. • Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis • Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis • Excluding Questions where admission / retirement / death takes place in the same year 	
2	Piecemeal Distribution of Cash	15
	<ul style="list-style-type: none"> • Excess Capital Method only • Asset taken over by a partner • Treatment of past profits or past losses in the Balance sheet • Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual • Treatment of secured liabilities • Treatment of preferential liabilities like Govt. dues / labour dues etc • Excluding: Insolvency of partner and Maximum Loss Method 	
Module. No	Modules/ Units	No. of Lectures

3	Amalgamation of Firms	15
	<ul style="list-style-type: none"> • Realization method only • Calculation of purchase consideration • Journal/ledger accounts of old firms • Preparing Balance sheet of new firm • Adjustment of goodwill in the new firm • Realignment of capitals in the new firm by current accounts / cash or a combination thereof • Excluding: Common transactions between the amalgamating firms 	
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	15
	<ul style="list-style-type: none"> • Realisation method only • Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. • Preparing Balance sheet of new company 	
5	Accounting of Transactions of Foreign Currency	15
	<ul style="list-style-type: none"> • In relation to purchase and sale of goods, services and assets and loan and credit transactions. • Computation and treatment of exchange rate differences 	

Reference Books:

- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICA



Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR	
	c. 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



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
Elective Courses (EC): Cost Accounting (Methods of Costing) - II
Course Code: TCC.UAFIII02

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Cost Accounting (Methods of Costing) – II		Course Code: TCC.UAFIII02	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	Classification of Costs and Cost Sheet	15
	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	15
	Practical problems based on reconciliation of cost and Financial accounts	
3	Contract Costing	15
	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	15
	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	

Reference Books:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi



Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR	
	c. 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.



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
Elective Courses (EC): Taxation - I (Direct Taxes Paper- I)
Course Code: TCC.UAFIII03

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Taxation - II (Direct Taxes Paper- I)		Course Code: TCC.UAFIII03	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
	<ul style="list-style-type: none"> • Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer • Basis of Charge: Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income • Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. • Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions. 	
2	Heads of Income	15
	<ul style="list-style-type: none"> • Various Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund • Income from House Property: Section 22 – 27, Including Section 2 – Annual Value • Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business • Capital Gains: Section 45, 48, 49, 50, 54 and 55 • Income from Other Sources: Section 56 – 59 	

3	Deductions under Chapter VI – A	15
	<ul style="list-style-type: none"> • 80 A- Restriction on claim in Chapter VI- A deductions • 80 C – Payment of LIC/PF and other eligible investments • 80CCC – Contribution to certain Pension Fund • 80D – Medical Insurance Premium • 80 DD- Maintenance and medical treatment of handicapped dependent • 80E – Interest on Educational Loan • 80 TTA- Interest on Saving Bank account • 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person 	
4	Computation of Total Income	15
	<ul style="list-style-type: none"> • Computation of Total Income of Individual and HUF with respect to above heads and deductions 	

Reference Books:

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

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. 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



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
Ability Enhancement Courses (AEC): Information Technology in Accountancy - I
Course Code: TCC.UAFIII04

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Information Technology in Accountancy – I		Course Code: TCC.UAFIII04	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hrs	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	Introduction to Computers	15
	<ul style="list-style-type: none"> • 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	15
	<ul style="list-style-type: none"> • MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge 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	15
	<ul style="list-style-type: none"> • Use of Various Web Browser • Information Searching Tools • Downloading • Create New email ID • Sending Data through email • Search engine optimisation 	

Module. No	Modules/ Units	No. of Lectures
4	Introduction to Internet and other emerging technologies	15
	<ul style="list-style-type: none"> • 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	15
	<ul style="list-style-type: none"> • 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. 	

Reference Books:

- Introduction to Computers – Xavier C. – New Age
- Computer in Business – Sanders D – McGraw Hill
- E-mail for Everyone – Leon Alexis & Leon – Methews
- Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination
Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Notes to be asked 05 to be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full-length Question 15 Marks. . If the topic demands, instead of theory questions, appropriate practical question may be asked.



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
**Skill Enhancement Courses (SEC): Foundation Course in Commerce(Financial Market
Operations) - III**
Course Code: TCC.UAFIII05

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Foundation Course in Commerce (Financial Market Operations) - III		Course Code: TCC.UAFIII05	
Periods per week (1 Period is 48 minutes)		3	
Credits		2	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	An Overview of the Financial System	15
	<ul style="list-style-type: none"> • Saving and Investment Money, Inflation and Interest • Banking and Non-Banking Financial Intermediaries 	
2	Financial Markets	15
	<ul style="list-style-type: none"> • 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	15
	<ul style="list-style-type: none"> • Meaning and types of Financial Instruments • Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others 	
4	Financial Services	15
	<ul style="list-style-type: none"> • 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 	

Reference Books:

- Financial Market Regulation, Author-Tatom, John A ; ed Publisher-Springer
- Practical Derivatives, Author-Denton, Jonathan ; ed.,PublisherGlobal Law and Business
- Financial Markets And Financial Services In India, Author Kunjukunju, BensonMohanar



Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Notes to be asked 05 To be answered 03	15 Marks

Note: Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full-length Question 15 Marks. . If the topic demands, instead of theory questions, appropriate practical question may be asked.



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
Core Courses (CC): : Business Law (Business Regulatory Framework) - II
Course Code: TCC.UAFIII06

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Business Law (Business Regulatory Framework) - II		Course Code: TCC.UAFIII06	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	The Indian Partnership Act - 1932	30
	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	10
	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	20
	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 	



Reference Books:

- The Law Of Partnership, P.C. Markanda
- 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

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Question No	Particular	Marks
Q-1	Project /Report Work (2 Projects of 15 Marks each)	30
Q-2	10 Objective Questions (<i>Multiple Choice Questions</i>)	10
	Total	40

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt any three of the following: a. b. c. d. e.	15 Marks



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: III
Core Courses (CC): Business Economics-II
Course Code: TCC.UAFIII07

B.Com. (Accounting & Finance)		Semester – III	
Course Name: Business Economics-II		Course Code: TCC.UAFIII07	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module	Details	No. of Lectures
1	Introduction To Macro Economics	15
	<p>Macroeconomics: Meaning, Scope and Importance.</p> <p>Circular flow of aggregate income and expenditure: closed and open economy models</p> <p>The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</p> <p>Short run economic fluctuations : Features and Phases of Trade Cycles</p> <p>The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function</p> <p>- Investment function - effects of Investment Multiplier on Changes in Income and Output.</p>	
2	Money, Inflation And Monetary Policy	15
	<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</p> <p>Money and prices : Quantity theory of money - Fisher's equation of exchange</p> <p>- Cambridge cash balance approach</p> <p>Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.</p> <p>Monetary policy : Meaning, objectives and instruments, inflation targeting</p>	

3	Constituents Of Fiscal Policy	15
	<p>Role of a Government to provide Public goods- Principles of Sound and Functional Finance</p> <p>Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</p> <p>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 Programmemes - Public Debt - Types, Public Debt and Fiscal Solvency, Burdenof debt finance</p> <p>Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</p>	
4	Open Economy : Theory And Issues Of International Trade	15
	<p>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</p> <p>Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows Foreign Direct Investment - Merits of Foreign Direct Investment -Role of Multinational corporations</p> <p>Balance of Payments: Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP.</p> <p>Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility.</p>	

References:

- 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
- Dornbush , Fisher and Startz, Macroeconomics, 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.
- Francis Cherunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
- Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- Jhingan M.L. – International Economics – Vrinda publication Pvt. Ltd – Delhi
- Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- Shapiro, E (1996), Macro-Economic Analysis, Golgotha Publication, New Delhi.
- Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi

- Salvatore Dominick – International Economics – John Wiley & sons, Inc Singapore

Scheme of Evaluation Pattern

Table 1A: Scheme of Continuous Evaluation (CE)

Sub-components	Maximum Marks
1) Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.(See Annexure I)	15
2) Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted. (See Annexure II)	15
3) MCQ Based Test	10
Total	40

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Table 1B: Scheme of Semester End Examination (SEE) Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60 Minimum Marks to Pass: 24

Duration: 2 hours

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks	From
1)	a)	Define the following concepts (Attempt any 7 out of 10):	Module I
	b)	State with reasons whether the following statements are true or false (Attempt any 4 out of 6)	
2)		Attempt any 1 question out of the following 3:	Module II
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
3)		Attempt any 1 question out of the following 3:	Module III
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	
4)		Attempt any 1 question out of the following 3:	Module IV
	a)	Full length question	
	b)	Three Notes (5 Marks Each)	
	c)	Application/Numerical Question	



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: IV

Elective Courses (EC): Financial Accounting (Special Accounting Areas) - IV

Course Code: TCC.UAFIV01

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Financial Accounting (Special Accounting Areas) - IV		Course Code: TCC.UAFIV01	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	Preparation of Final Accounts of Companies.	15
	<ul style="list-style-type: none"> • Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) • Preparation of financial statements as per Companies Act. (excluding cash flow statement) • AS 1 in relation to final accounts of companies (disclosure of accounting policies) 	
2	Redemption of Preference Shares	15
	<ul style="list-style-type: none"> • Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. • Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) • Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balances in security premium account not to be utilised for premium payable on redemption of preference shares 	
3	Redemption of Debentures	15
	<ul style="list-style-type: none"> • Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Methods of redemption of debentures: By payment in 	

	lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
	<ul style="list-style-type: none"> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/incomes 	
5	Foreign Branch	15
	<ul style="list-style-type: none"> Conversion as per AS 11 and incorporation in HO accounts 	

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. 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.



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: IV
Elective Courses (EC): Management Accounting (Introduction to Management Accounting)
Course Code: TCC.UAFIV02

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Management Accounting (Introduction to Management Accounting)		Course Code: TCC.UAFIV02	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	Introduction to Management Accounting	15
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	
2	Analysis and Interpretation of Accounts	15
	<ul style="list-style-type: none"> • Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis • Trend Analysis. • Comparative Statement. • Common Size Statement. • NOTE: Practical Problems based on the above (a) to (d) 	
3	Financial Statement analysis: Ratio analysis	15
	<ul style="list-style-type: none"> • Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. • Balance Sheet Ratios: • Current Ratio • Liquid Ratio • Stock Working Capital Ratio • Proprietary Ratio • Debt Equity Ratio • Capital Gearing Ratio • Revenue Statement Ratios: • Gross Profit Ratio • Expenses Ratio • Operating Ratio • Net Profit Ratio 	

	<ul style="list-style-type: none"> • Net Operating Profit Ratio • Stock Turnover Ratio • Combined Ratio • Return on Capital employed (Including Long Term Borrowings) • Return on proprietor's Fund (Shareholders Fund and Preference Capital) • Return on Equity Capital • Dividend Payout Ratio • Debt Service Ratio • Debtors Turnover • Creditors Turnover 	
4	Cash Flow Analysis	15
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)	
5	Working Capital Management	15
	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	

Reference Books:

- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learning
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan &Jain,Tata Megaw

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. 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



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: IV
Elective Courses (EC): Taxation – II (Direct Taxes- II)
Course Code: TCC.UAFIV03

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Taxation – III (Direct Taxes Paper- II)		Course Code: TCC.UAFIV03	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Clubbing of Income - Section 60 to 65	05
2	Set Off & Carry Forward of Losses	05
	<ul style="list-style-type: none"> • 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	05
4	Computation of Income of Partnership Firm in <ul style="list-style-type: none"> • Relation to Sec: 40(b) & Tax Thereon with Applicable Rate of Tax 	15
5	Return of Income – <ul style="list-style-type: none"> • Sec 139 • Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D) 	5
6	Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C	15

	<ul style="list-style-type: none"> • 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 Liabile 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	5
8	Tax Planning & Ethics in Taxation – Basic Concepts	5

Reference Books:

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

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR 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



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: IV
Ability Enhancement Courses (AEC): Information Technology in Accountancy - II
Course Code: TCC.UAFIV04

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Information Technology in Accountancy – II		Course Code: TCC.UAFIV04	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Modules/ Units	No. of Lectures
1	Business Process	15
	<ul style="list-style-type: none"> • 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 	
2	Computerized accounting system	15
	<ul style="list-style-type: none"> • 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 software • Accounting software TALLY – Accounting and reports 	

Module. No	Details	No. of Lectures
3	Concept of MIS Reports in Computer Environment	15
	<ul style="list-style-type: none"> • 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 	
4	IT and Auditing	15
	<ul style="list-style-type: none"> • Need and importance of IT in auditing • Auditing in IT environment 	

Reference Books:

- Introduction to Computers – Xavier C. – New Age
- Computer in Business – Sanders D – McGraw Hill
- Basic Computer Programmemes for Business – Sternberg C – New Jersey Hayden
- Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
- Computers – Subramaniam N – Wheeler

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Notes to be asked 05 to be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full length Question 15 Marks. If the topic demands, instead of theory questions, appropriate practical question may be asked.



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: IV

Skill Enhancement Courses (SEC): Foundation Course in Management(Introduction to Management) - IV

Course Code: TCC.UAFIV05

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Foundation Course in Management (Introduction to Management) – IV		Course Code: TCC.UAFIV05	
Periods per week (1 Period is 48 minutes)		3	
Credits		2	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction to Basic Management Concepts	15
	<ul style="list-style-type: none"> • Introduction to Management, Definition of Management • Nature of Management, Objectives of Management • Administration v/s Management. Levels of Management • Principles of Management 	
2	Planning	
	<ul style="list-style-type: none"> • Definition and Importance of Planning • Process of Planning • Limitations of Planning • Features of Sound Planning • Features and process of decision making 	
3	Organising	15
	<ul style="list-style-type: none"> • 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	15
	<ul style="list-style-type: none"> • 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	15



	<ul style="list-style-type: none"> • Meaning and Importance of directing • Principles of Directing ,Leadership trails and Styles • Motivation – Importance and Factors • Co-ordination – Meaning, features and Importance • Meaning and steps in controlling • Essentials of a good control system 	
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Reference Books:

- 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
- Essentials of Management by Massie Joseph published by Prentice Hall of India
- Management: Principles and Guidelines by Thomas Duening & John Ivancevich published by Biztantra

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c Short Notes to be asked 05 to be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full length Question 15 Marks. . If the topic demands, instead of theory questions, appropriate practical question may be asked.



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: IV
Core Courses (CC): Business Law–Company Law-III
Course Code: TCC.UAFIV06

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Business Law (Company Law) - III		Course Code: TCC.UAFIV06	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Definitions	10
	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	20
	Section 3 to Section 20	
3	Public Offer	10
	Sections 23, 25 to 28, 33, 35, 39	
4	Private Placement	10
	Section 42	
5	Share Capital and Debentures	10
	Sections 43, 46, 47, 52 to 56, 61 to 72	

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Question No	Particular	Marks
Q-1	Project /Report Work (2 Projects of 15 Marks each)	30 Marks
Q-2	10 Objective Question (<i>Multiple Choice Questions</i>)	10 Marks
	Total	40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Question Paper Pattern(Theoretical Courses)

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt any three of the following: a. b. c. d. e.	15 Marks



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: IV
Core Courses (CC): Research Methodology in Accounting and Finance
Course Code: TCC.UAFIV07

B.Com. (Accounting & Finance)		Semester – IV	
Course Name: Research Methodology in Accounting and Finance		Course Code: TCC.UAFIV07	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction to Research	15
	<ul style="list-style-type: none"> • 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	15
	<ul style="list-style-type: none"> • Meaning of Introduction, Need, and Good research design. • Hypothesis: Formulation, Sources, Importance and Types • Different Research designs 	
3	Data Collection and Processing	15
	<ul style="list-style-type: none"> • 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	15
	<ul style="list-style-type: none"> • Meaning and techniques of interpretation, Research Report Writing: Importance • Essentials, Structure/ layout, Types 	

Reference Books:

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

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks

Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Notes to be asked 05 to be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full length Question 15 Marks. . If the topic demands, instead of theory questions, appropriate practical question may be asked.