

**Programme: Bachelor of Commerce (Accounting & Finance) Semester V**

<b>Sr. No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>
<b>Core Courses (CC)</b>			
1	TCC.UAFV01	Financial Accounting -V	04
2	TCC.UAFV02	Financial Accounting -VI	04
<b>Elective Courses (EC)</b>			
3	TCC.UAFV03	Cost Accounting -III	03
4	TCC.UAFV04	Financial Management -II	03
5	TCC.UAFV05	Taxation –III ( Indirect Taxes –I)	03
6	TCC.UAFV06	International Finance	03

**Semester VI**

<b>Sr. No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>
<b>Core Courses (EC)</b>			
1	TCC.UAFVI01	Financial Accounting -VII	04
2	TCC.UAFVI06	Project Work	04
<b>Elective Courses (EC)</b>			
3	TCC.UAFVI02	Cost Accounting -IV	03
4	TCC.UAFVI03	Financial Management -III	03
5	TCC.UAFVI04	Taxation –IV ( Indirect Taxes –II)	03
6	TCC.UAFVI05	Security Analysis and Portfolio Management	03

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Item No. –



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**Title of the Course: Financial Accounting – V**  
**Programme : Bachelor of Commerce (Accounting & Finance)**  
**Semester -V**

**Syllabus for 4 Credit Course**  
**From the Academic Year 2024-2025**

Name of the Course: Financial Accounting – V

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	This introductory course in Financial Accounting serves as the cornerstone for evaluating the financial health and stability of a company. With a strong emphasis on foundational principles and practical applications, the course equips students with the essential knowledge and skills needed to make informed decisions about the fiscal well-being of organizations. By the end of this course, students will not only possess the technical skills needed for financial analysis but will also have a heightened enthusiasm for leveraging financial insights to contribute to the success and stability of organizations.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	4 credits
4	<b>Lectures Allotted :</b>	60 Lectures
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand advanced financial accounting principles and concepts to analyze and interpret complex financial transactions accurately.</li> <li>2. To apply accounting standards and guidelines effectively in accounting for business combinations, consolidations, and corporate restructuring.</li> <li>3. To analyze and interpret consolidated financial statements to assess the financial position and performance of multinational corporations.</li> <li>4. To evaluate and apply advanced accounting techniques for handling complex financial instruments, derivatives, and other financial reporting issues.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will better understand advanced financial accounting principles and concepts, leading to improved analysis and interpretation of complex financial transactions.</li> <li>2. Learners will gain proficiency in applying accounting standards and guidelines effectively in accounting for business combinations, consolidations, and corporate restructuring.</li> <li>3. Learners will get the ability to analyze and interpret consolidated financial statements accurately, leading to informed assessments of the financial position and performance of multinational corporations.</li> <li>4. Learners will develop skills in evaluating and applying advanced accounting techniques for handling complex financial instruments, derivatives, and other financial reporting issues effectively.</li> </ol>
8	<b>Module 1: Underwriting of shares &amp; debentures</b>	<b>(08 Lectures)</b>
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm- underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	
	<b>Module 2: Buy Back of Shares</b>	<b>(10 Lectures)</b>
	Company Law / Legal provisions (including related restrictions, power, transfer to capital	

	redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems
	<b>Module 3: AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (15 Lectures)</b>
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
	<b>Module 4 : Internal Reconstruction (15 Lectures)</b>
	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment
	<b>Module 5 : Liquidation of Companies (12 Lectures)</b>
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems
<b>9</b>	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., NewDelhi</li> <li>2. 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</li> </ol>

<b>10</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>
<b>11</b>	<b>Continuous Evaluation through:</b>	
	Sub-components	Maximum Marks
	1) Assignment/Case Studies/Project/Field Visit	15
	2) Presentation/Book Review/ Research Paper Report	15
	3) MCQ Based Test	10
	Total	40
	Conditions for passing A learner must be present for each of the sub-components.	
<b>12</b>	<b>Format of Question Paper:</b>	
	<b>Question No</b>	<b>Particular</b>
	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15
		08
		07
	Q-2	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions
		15
		08

	c. Theory/Practical Questions	07
Q-3	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
Q-4	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
<b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks		

**Signatures of Team Members**

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

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Item No. –



Knowledge is Supreme

**Title of the Course: Financial Accounting – VI**  
**Programme : Bachelor of Commerce (Accounting & Finance)**  
**Semester -V**

**Syllabus for 4 Credit Course**  
**From the Academic Year 2024-2025**

## Name of the Course: Financial Accounting – VI

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	This introductory course in Financial Accounting serves as the cornerstone for evaluating the financial health and stability of a company. With a strong emphasis on foundational principles and practical applications, the course equips students with the essential knowledge and skills needed to make informed decisions about the fiscal well-being of organizations. By the end of this course, students will not only possess the technical skills needed for financial analysis but will also have a heightened enthusiasm for leveraging financial insights to contribute to the success and stability of organizations.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	4 credits
4	<b>Lectures Allotted :</b>	60 Lectures
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand and apply advanced accounting principles, standards, and regulations in complex business scenarios and industries.</li> <li>2. To analyze and interpret consolidated financial statements of multinational corporations, subsidiaries, and affiliates using advanced techniques.</li> <li>3. To evaluate accounting treatment for specialized areas such as foreign currency transactions, leases, and intangible assets.</li> <li>4. To develop proficiency in financial reporting and disclosure for emerging issues, including sustainability reporting and corporate social responsibility (CSR) initiatives.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will get an enhanced understanding and application of advanced accounting principles, leading to accurate financial reporting in complex business scenarios.</li> <li>2. Learners will gain proficiency in analyzing and interpreting consolidated financial statements of multinational corporations, subsidiaries, and affiliates.</li> <li>3. Learners will get the ability to apply accounting treatment appropriately for specialized areas like foreign currency transactions, leases, and intangible assets.</li> <li>4. To develop skills in financial reporting and disclosure for emerging issues, contributing to transparent and comprehensive financial statements aligned with sustainability and CSR initiatives.</li> </ol>
8	<b>Module 1: Final Accounts of Banking Company</b>	<b>(15 Lectures)</b>
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.	
	<b>Module 2: Final Accounts of Insurance Company (Excl. Life Insurance)</b>	<b>(15 Lectures)</b>
	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk,	

	reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.
	<b>Module 3: Non – Banking Financial Companies (08 Lectures)</b>
	Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non-performing Assets, Capital Adequacy, Preparation of Financial statement
	<b>Module 4 : Valuation of Goodwill and Shares (12 Lectures)</b>
	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method
	<b>Module 5: Accounting for Limited Liability Partnership (10 Lectures)</b>
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts
<b>9</b>	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., NewDelhi</li> <li>2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P)Ltd., New Delhi</li> </ol>

<b>10</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>
<b>11</b>	<b>Continuous Evaluation through:</b>	
	Sub-components	Maximum Marks
	1) Assignment/Case Studies/Project/Field Visit	15
	2) Presentation/Book Review/ Research Paper Report	15
	3) MCQ Based Test	10
	Total	40
	Conditions for passing A learner must be present for each of the sub-components.	
<b>12</b>	<b>Format of Question Paper:</b>	
	<b>Question No</b>	<b>Particular</b>
	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15
		08
		07
	Q-2	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15
		08
		07
	Q-3	<b>Attempt the following:</b> a.Full Length Practical Question
		15



		OR b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
	Q-4	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
<b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks			

**Signatures of Team Members**

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

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Item No. –



Knowledge is Supreme

**Title of the Course: Cost Accounting – III**  
**Programme : Bachelor of Commerce (Accounting & Finance)**  
**Semester -V**

**Syllabus for 3 Credit Course**  
**From the Academic Year 2024-2025**

## Name of the Course: Cost Accounting – III

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	A cost accounting course is designed to provide students with a comprehensive understanding of the principles, methods, and applications of cost accounting within the context of business and financial management. Cost accounting involves the identification, measurement, analysis, and interpretation of costs to assist in decision-making, planning, and control
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	3 credits
4	<b>Lectures Allotted :</b>	60 Lectures
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand and apply advanced cost accounting techniques to analyze and control costs in various industries and business environments.</li> <li>2. To analyze and interpret cost data to support decision-making processes related to pricing, product mix, and performance evaluation.</li> <li>3. To evaluate and apply activity-based costing (ABC) and other advanced costing methods to allocate costs accurately and enhance managerial decision-making.</li> <li>4. To develop skills in budgeting, variance analysis, and performance measurement to support effective cost management and control strategies.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will get improved cost analysis and control in diverse business environments through the application of advanced cost accounting techniques.</li> <li>2. Learners will get enhanced decision-making capabilities regarding pricing, product mix, and performance evaluation based on analyzed cost data.</li> <li>3. Learners will get more accurate cost allocation and better managerial decision-making facilitated by proficiency in activity-based costing and other advanced costing methods.</li> <li>4. Learners will effective cost management and control strategies supported by developed skills in budgeting, variance analysis, and performance measurement.</li> </ol>
8	<b>Module 1: Uniform Costing and Inter-Firm Comparison</b>	
	Uniform Costing Meaning of and Need for Uniform Costing Essentials for Success of Uniform Costing Advantages and Limitations of Uniform Costing Areas of Uniformity, Uniform Cost Manual Inter-Firm Comparison Pre requisites of inter firm comparison	
	<b>Module 2: Integrated System and Non Integrated System of Accounts</b>	
	Integrated System Meaning, Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers	

	<p>Non-Integrated System  Meaning, Features, Advantages and Disadvantages  Journal Entries and Preparing Cost Control Accounts</p>
	<p><b>Module 3: Operating Costing</b></p> <p>Meaning of Operating Costing  Determination of per unit cost  Pricing of Services  Collection of Costing Data  Practical problems based on costing of hospital, hotel, goods and passenger transport services</p>
	<p><b>Module 4 : Process Costing – Equivalent Units of Production and Inter-Process Profit</b></p> <p>Valuation of Work in Progress and Equivalent Production  (FIFO Method and Weighted Average Method)  Inter Process transfer at Profit  Practical Problems</p>
	<p><b>Module 5 : Activity Based Costing System</b></p> <p>Activity Based Costing – Introduction, Advantages, Limitations,  Identification of Cost Drivers,  Practical Problems on Traditional v/s Activity Based Costing System</p>
9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Athma, Prashanta: Cost and Management Accounting. Mumbai. Himalaya Publishing House</li> <li>2. Gupta, Nirmal &amp; Sharma, Chhavi: Cost Accounting: Theory and Practice. (2nd Ed.) New Delhi. Ane Books Pvt. Ltd., 2015</li> <li>3. Lal, Jawahar: Cost Accounting; 3rd Ed. (3rd Ed) New Delhi. Tata Mcgraw Hill Publishing Company, 2007</li> <li>4. Kishore, Ravi M: Problems &amp; Solutions On Cost Accounting &amp; Financial Management; 6<sup>th</sup> Ed. ((O)) New Delhi. Taxmann Publications Pvt Ltd., 2009</li> <li>5. M.N Arora, Textbook of Cost and Management Accounting, Vikas Publishing House, 10<sup>th</sup> Edition</li> </ol>

10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>	
11	<b>Continuous Evaluation through:</b>		
	Sub-components	Maximum Marks	Conditions for passing A learner must be present for each of the sub-components.
	1) Assignment/Case Studies/Project/Field Visit	15	
	2) Presentation/Book Review/ Research Paper Report	15	
	3) MCQ Based Test	10	
	Total	40	
12	<b>Format of Question Paper:</b>		
	<b>Question No</b>	<b>Particular</b>	<b>Marks</b>

	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	Q-2	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	Q-3	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	Q-4	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	<b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks		

#### Signatures of Team Members

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

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Item No. –



Knowledge is Supreme

**Title of the Course: Financial Management – II**  
**Programme : Bachelor of Commerce (Accounting & Finance)**  
**Semester -V**

**Syllabus for 3 Credit Course**  
**From the Academic Year 2024-2025**

## Name of the Course: Financial Management – II

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	A Financial Management course is designed to provide students with a comprehensive understanding of financial decision-making within an organization. The course covers a range of topics related to financial planning, analysis, and control, and it is essential for individuals pursuing careers in finance, business administration, and related fields.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	3 credits
4	<b>Lectures Allotted :</b>	60 Lectures
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand advanced financial management theories and concepts to make informed decisions in corporate finance and investment management.</li> <li>2. To apply financial modeling techniques to analyze and evaluate investment projects, capital budgeting decisions, and risk management strategies.</li> <li>3. To explore advanced topics in corporate finance, such as capital structure decisions, dividend policy, and mergers and acquisitions.</li> <li>4. To develop skills in financial planning, forecasting, and strategic financial management to optimize firm value and shareholder wealth.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will get an enhanced understanding of advanced financial management theories and concepts, leading to improved decision-making in corporate finance and investment management.</li> <li>2. Learners will gain proficiency in applying financial modeling techniques to analyze and evaluate investment projects, capital budgeting decisions, and risk management strategies.</li> <li>3. Learners will get the ability to analyze and implement advanced topics in corporate finance, such as capital structure decisions, dividend policy, and mergers and acquisitions.</li> <li>4. Learners will develop skills in financial planning, forecasting, and strategic financial management, leading to the optimization of firm value and enhancement of shareholder wealth.</li> </ol>

<b>8</b>	<b>Module 1: Strategic Financial Management</b>	<b>(5 Lectures)</b>
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager	
	<b>Module 2: Capital Budgeting – Project Planning &amp; Risk Analysis</b>	<b>(15 Lectures)</b>
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of	

<p>Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis</p>	
<p><b>Module 3 : Capital Structure Theories and Dividend Decisions (15 Lectures)</b></p>	
<p>Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham &amp; Dodd Model and M-M Model</p>	
<p><b>Module 4 : Mutual Fund and Bond Valuation (15 Lectures)</b></p>	
<p>Introduction to Mutual Fund- History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load. Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)</p>	
9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Financial Management by IM Pandey</li> <li>2. Financial Management by Ravi Kishor</li> <li>3. Financial Management by Khan and Jain</li> </ol>

10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>	
11	<b>Continuous Evaluation through:</b>		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.
	2) Presentation/Book Review/ Research Paper Report	15	
	3) MCQ Based Test	10	
	Total	40	
12	<b>Format of Question Paper:</b>		
	<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15  08 07



Q-2	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
<b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks		

#### Signatures of Team Members

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

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Item No. –



Knowledge is Supreme

**Title of the Course: Taxation –III ( Indirect Taxes –I)**  
**Programme : Bachelor of Commerce (Accounting &Finance)**  
**Semester -V**

**Syllabus for 3 Credit Course**  
**From the Academic Year 2024-2025**

## Name of the Course: Taxation –III ( Indirect Taxes –I)

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	An indirect tax course typically covers a range of topics related to taxes that are not directly paid by the person or entity on whom they are levied. Instead, these taxes are passed on to the end consumer through the price of goods and services. The course may include both theoretical and practical aspects of indirect taxation, and it often explores the legal and economic implications of such taxes. Here is a general description of what you might find in an indirect tax course:
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	3 credits
4	<b>Lectures Allotted :</b>	60 Lectures
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand and apply advanced tax laws and regulations applicable to individuals, businesses, and other entities.</li> <li>2. To analyze and interpret tax implications of various financial transactions and business operations.</li> <li>3. To evaluate tax planning strategies to minimize tax liabilities while maximizing tax benefits for individuals and businesses.</li> <li>4. To develop proficiency in preparing and filing tax returns and compliance with tax laws and regulations.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will get an enhanced understanding and application of advanced tax laws and regulations, leading to accurate tax compliance and effective tax planning for individuals and businesses.</li> <li>2. Learners will get an improved ability to analyze and interpret tax implications of financial transactions and business operations, enabling informed decision-making.</li> <li>3. Learners will gain proficiency in implementing tax planning strategies to minimize tax liabilities and optimize tax benefits for individuals and businesses.</li> <li>4. Learners will develop skills in tax return preparation and compliance, ensuring adherence to tax laws and regulations and minimizing the risk of tax-related issues.</li> </ol>

<b>8</b>	<b>Module 1: Introduction to Indirect Taxation and GST</b>	<b>(10 Lectures)</b>
	Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST –Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act.	
	<b>Module 2: Levy and Collection of GST</b>	<b>(08 Lectures)</b>
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services	

	<b>Module 3: Concept of Supply</b> (08 Lectures)
	Taxable Event Supply Place of Supply Time of Supply Value of Supply
	<b>Module 4 : Documentation</b> (08 Lectures)
	Tax Invoices, Credit and Debit notes
	<b>Module 5: Input Tax Credit and Computation of GST</b> (20 Lectures)
	Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies
	<b>Module 6 : Registration</b> (06 Lectures)
	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration.
<b>9</b>	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Indirect Taxes: Laws and Practice by VS Datey Taxmann</li> <li>2. GST by V.S Datey, Taxmann</li> <li>3. GST and Customs law by K.M. Bansal, University Edition</li> </ol>

<b>10</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>
<b>11</b>	<b>Continuous Evaluation through:</b>	
	Sub-components	Maximum Marks
	1) Assignment/Case Studies/Project/Field Visit	15
	2) Presentation/Book Review/Research Paper Report	15
	3) MCQ Based Test	10
	Total	40
	Conditions for passing A learner must be present for each of the sub-components.	
<b>12</b>	<b>Format of Question Paper:</b>	
	<b>Question No</b>	<b>Particular</b>
	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15
		08
		07
	Q-2	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15
		08
		07

Q-3	<b>Attempt the following:</b> a.Full Length Practical Question	15
	OR b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
Q-4	<b>Attempt the following:</b> a.Full Length Practical Question	15
	OR b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
<b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks		

#### Signatures of Team Members

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

AC –

Item No. –



Knowledge is Supreme

**Title of the Course: International Finance**  
**Programme : Bachelor of Commerce (Accounting & Finance)**  
**Semester -V**

**Syllabus for 3 Credit Course**  
**From the Academic Year 2024-2025**

## Name of the Course: International Finance

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	An International Finance course is designed to provide students with a comprehensive understanding of financial management in a global context. It covers various aspects of international financial markets, foreign exchange, risk management, and the financial strategies that multinational corporations employ.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	3 credits
4	<b>Lectures Allotted :</b>	60 Lectures
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand global financial markets' structure and functions to make informed decisions in a globalized financial environment.</li> <li>2. To analyze various international financial instruments to understand their implications for risk management and investment strategies.</li> <li>3. To evaluate techniques for managing risks associated with international financial transactions to minimize losses and enhance financial performance.</li> <li>4. To explore international investment strategies to allocate capital effectively across countries and regions and optimize returns globally.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners' enhanced understanding of global financial markets and their impact on decision-making.</li> <li>2. Learners' improved ability to analyze and utilize international financial instruments effectively.</li> <li>3. Learners will be able to enhance skills in evaluating and managing risks associated with international financial transactions.</li> <li>4. Learners will be able to increase proficiency in developing and implementing international investment strategies to optimize returns globally.</li> </ol>

<b>8</b>	<b>Module 1: Derivatives – Futures</b>	<b>(15 Lectures)</b>
	Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.	
	<b>Module 2: Derivatives – Options</b>	<b>(15 Lectures)</b>
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.	
	<b>Module 3: Foreign Exchange Markets and Dealings</b>	<b>(15 Lectures)</b>

Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates.

**Module 4 : Foreign Exchange Exposure and Risk Management (15 Lectures)**

Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options

**9 Reference Books:**

1. PG Apte, International Financial Management
2. V.A Adhani, International Finance
3. Prakash G Apte, International Finance Management

<b>10</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination : 60%</b>	
<b>11</b>	<b>Continuous Evaluation through:</b>		
	Sub-components	Maximum Marks	Conditions for passing A learner must be present for each of the sub-components.
	1) Assignment/Case Studies/Project/Field Visit	15	
	2) Presentation/Book Review/ Research Paper Report	15	
	3) MCQ Based Test	10	
	Total	40	
<b>12</b>	<b>Format of Question Paper:</b>		
	<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15  08 07
	Q-2	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15  08 07
	Q-3	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions	15  08



		c. Theory/Practical Questions	07
	Q-4	<b>Attempt the following:</b> a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
<b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks			

#### Signatures of Team Members

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	