

AC –  
Item No. –

# **Tolani College of Commerce (Autonomous)**



Knowledge is Supreme

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

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

## Name of the Course: Financial Accounting – VII

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	Financial Accounting – VII is an advanced-level course designed to deepen students' understanding of complex accounting concepts and applications. Building upon the foundational knowledge acquired in previous financial accounting courses, this course delves into advanced topics that are essential for professionals pursuing careers in accounting, finance, or related fields.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	4 credits
4	<b>Lectures Allotted :</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To serve as a basis for evaluating the performance of electricity company over time and comparing it with industry standards.</li> <li>2. To make students analyze co-operative society's growth prospects.</li> <li>3. To make students learn about various types of financial instruments and how to account for them in financial statements.</li> <li>4. To explain how to evaluate performance of mutual funds using metrics such as (Net Asset Value) NAV</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners develop analytical skills by interpreting financial statements.</li> <li>2. Learners learn how to effectively communicate financial information to stakeholders through financial reports.</li> <li>3. Learners cultivate a lifelong learning mindset as accounting regulations evolve over time requiring to stay updated with industry changes.</li> <li>4. Learners can prepare for career opportunities in accounting, auditing and consulting roles.</li> </ol>
8	<b>Module 1: Final Account for Electricity Company (15 Lectures)</b>	<ul style="list-style-type: none"> <li>• Final Accounts as per Electricity Rules</li> <li>• Receipt &amp; Expenditure on Capital Account</li> <li>• General Balance Sheet Contingency Reserve Simple practical problem</li> </ul>
	<b>Module 2: Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society) (15 Lectures)</b>	<ul style="list-style-type: none"> <li>• Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds</li> <li>• Format of Final Accounts – Form N Simple practical problems on</li> <li>• Final accounts of a Co-Operative housing society &amp; Consumer Co- Operative Society</li> </ul>
	<b>Module 3: Investment Accounting (w.r.t. Accounting Standard- 13 (10 Lectures)</b>	<ul style="list-style-type: none"> <li>• For shares (variable income bearing securities) for debentures/Preference. shares (fixed income bearing securities)</li> <li>• Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</li> <li>• Columnar format for investment account.</li> </ul>

**Module 4 : Mutual Fund (10 Lectures)**

- Introduction, Historical Background SEBI Guidelines, Organization, NAC Scheme, Types of Mutual Fund Schemes, ,
- FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds,
- Disposal of Investments, Recognition of Income, Accounting policies and entries.

**Module 5: Introduction to IFRS (10 Lectures)**

- Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB
- Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard,
- Conceptual framework Comparison of Ind AS, IFRS and AS IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS

**9 Reference Books:**

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., NewDelhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P)Ltd., New Delhi

**10 Internal Continuous Assessment: 40%****Semester End Examination : 60%****11 Continuous Evaluation through:**

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 Format of Question Paper:**

Question No	Particular	Marks
Q-1	<b>Attempt the following:</b> a.Full Length Practical Question	15
	OR	
	b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
Q-2	<b>Attempt the following:</b> a.Full Length Practical Question	15
	OR	
	b. Theory/ Practical Questions c. Theory/Practical Questions	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	

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**Title of the Course: Cost Accounting- IV**  
**Programme: Bachelor of Commerce (Accounting & Finance)**  
**Semester -VI**

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

## Name of the Course: Cost Accounting- IV

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	Cost Accounting is a fundamental course designed to equip students with the knowledge and skills required for effective cost management and decision-making within organizations. This course focuses on the principles, techniques, and processes involved in gathering, analyzing, and interpreting cost data to support managerial decision-making.
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 help learners understand how to control costs within an organization.</li> <li>2. To enable learners to learn how changes in sales volume or costs affect profitability.</li> <li>3. To teach learners to identify variance between standard and actual costs.</li> <li>4. To make learners understand how cost accounting information can be used in strategic decision making.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners develop the ability to analyze complex cost structures.</li> <li>2. Learners learn to make informed decisions by considering cost implication, budgetary constraints and financial objectives.</li> <li>3. Learners gain encouragement to think critically about cost allocation methods and performance evaluation metrics.</li> <li>4. Learners prepare for various career prospects in financial analysis, budgeting and cost controlling.</li> </ol>
8	<b>Module 1: Budgeting and Budgetary Control</b>	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets
	<b>Module 2: Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>	Absorption Costing and Marginal Costing Meaning of absorption costing Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor
	<b>Module 3: Managerial Decision Making</b>	Make or buy, Sales Mix Decisions ,exploring new markets, Plant shut down decision
	<b>Module 4 : Standard Costing and Variance Analysis</b>	Preliminaries in installing of a standard cost system Material Cost variance ,Labour cost variance, Variable and Fixed overhead variances, Sales variances

9

**Reference Books:**

1. Athma, Prashanta: Cost and Management Accounting. Mumbai. Himalaya Publishing House
2. Gupta, Nirmal & Sharma, Chhavi: Cost Accounting: Theory and Practice. (2nd Ed.) New Delhi. Ane Books Pvt. Ltd., 2015
3. Lal, Jawahar: Cost Accounting; 3rd Ed. (3rd Ed) New Delhi. Tata Mcgraw Hill Publishing Company, 2007
4. Kishore, Ravi M: Problems & Solutions On Cost Accounting & Financial Management; 6th Ed. ((O)) New Delhi. Taxmann Publications Pvt Ltd., 2009
5. M.N Arora, Textbook of Cost and Management Accounting, Vikas Publishing House, 10th Edition
6. M. Hanif, Modern Cost and Management Accounting, Tata Mcgraw Hill Education Pvt. Ltd.
7. Moore, Samuel: Cost and Management Accounting. New Delhi. Random Publications, 2014
8. S.P. Jain And Narang, Cost Accounting Principles and Practice, Kalyani Publishers, 2016
9. Sharma, Pawan Kumar: Cost and Management Accounting. Delhi. Wisdom Publications, 2015
10. Tulsian, P.C: Cost Accounting. ((O)) New Delhi. Tata Mcgraw Hill Publishing Company Limited, 2008.
11. Zad, N.S: Cost & Management Accounting. (5th) New Delhi. Taxman Publications, 2018

<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
	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	
<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	15
	b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
Q-4	<b>Attempt the following:</b> a.Full Length Practical Question OR	15
	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	



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

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

Name of the Course: Financial Management- III

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	Financial Management III is an advanced-level course that builds on the principles and techniques learned in previous financial management courses. This course delves into more complex financial management topics and emphasizes strategic financial decision-making for organizations. Students will explore advanced financial analysis, risk management, capital structure decisions, and financial strategy formulation.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	3 credits
4	<b>Hours Allotted :</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks
6	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To make Learners understand the risk associated with investing in or acquiring a business.</li> <li>2. To make Learners aware about strategic reasons behind mergers and acquisitions.</li> <li>3. To explain the financial implication of leasing versus purchasing an asset outright.</li> <li>4. To teach Learners the implementation of working capital financing strategies.</li> </ol>
	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners develop a deeper understanding of financial concepts including risk management and financial decision making.</li> <li>2. Learners can interpret financial data and make decisions regarding investments.</li> <li>3. Learners gain the ability to allocate financial resources efficiently by evaluating alternative investment opportunities.</li> <li>4. Learners cultivate the habit to prepare for professional roles in financial consultancy and management.</li> </ol>
7	<b>Module 1: Business Valuation</b>	<b>(5 Lectures)</b>
	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.	
	<b>Module 2: Mergers and Acquisitions</b>	<b>(15 Lectures)</b>
	Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)	
	<b>Module 3 : Corporate Restructuring and Takeovers</b>	<b>(15 Lectures)</b>
	Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)	
	<b>Module 4 : Lease and Hire Purchase Financing</b>	<b>(15 Lectures)</b>
	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase	

**Module 5 : Working Capital financing****(10 Lectures)**

Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.

Practical Problems based on Factoring and calculations of yield of CP's and CD'

**8****Reference Books:**

1. Financial Management by IM Pandey
2. Financial Management by Ravi Kishor
3. Financial Management by Khan and Jain

**9****Internal Continuous Assessment: 40%****Semester End Examination : 60%****10****Continuous Evaluation through:**

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	

**11****Format of Question Paper:**

Question No	Particular	Marks
Q-1	<b>Attempt the following:</b> a.Full Length Practical Question	15
	OR	
	b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
Q-2	<b>Attempt the following:</b> a.Full Length Practical Question	15
	OR	
	b. Theory/ Practical Questions c. Theory/Practical Questions	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

**Note:** 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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Knowledge is Supreme

**Title of the Course: Taxation –IV ( Indirect Taxes –II)  
Programme : Bachelor of Commerce (Accounting &Finance)  
Semester -VI**

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

Name of the Course: Taxation –IV ( Indirect Taxes –II)

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	Indirect Taxation is a specialized course designed to provide students with an in-depth understanding of the principles, practices, and implications of indirect taxes on businesses and consumers. This course explores various types of indirect taxes such as Value-Added Tax (VAT), Goods and Services Tax (GST), sales tax, excise duties, and customs duties. Through a combination of theoretical knowledge and practical application, students will learn how these taxes are applied, collected, and managed in different jurisdictions, including international trade contexts.
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 provide students with comprehensive understanding of principles and concepts underlying GST.</li> <li>2. To equip the learners to apply the relevant tax laws in real -world scenarios.</li> <li>3. To promote ethical awareness about Customs in the minds of learners.</li> <li>4. To foster critical thinking skills by encouraging students to evaluate the effectiveness of different tax policies and their implications.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will be able to solve practical problems related to GST and Customs relating to real -life scenarios.</li> <li>2. Learners will be able to prepare and maintain the ledgers on GST portals.</li> <li>3. Learners will be able to prepare for careers in indirect taxation in various industries and sectors.</li> <li>4. Learners will be able to have a solid foundation in Indirect Taxes.</li> </ol>
8	<b>Module 1: Payment of Tax and Refunds</b>	<b>(10 Lectures)</b>
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS,TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	
	<b>Module 2: Returns</b>	<b>(08 Lectures)</b>
	Types of Returns and Provisions relating to filing of Returns	
	<b>Module 3: Accounts, Audit, Assessment and Records</b>	<b>(08 Lectures)</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit. Value of Supply	
	<b>Module 4 : Custom Act - I</b>	<b>(08 Lectures)</b>
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods	

<b>Module 5: Custom Act - II</b> <span style="float: right;"><b>(20 Lectures)</b></span>	
Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback	
<b>Module 6 : Foreign Trade Policy</b> <span style="float: right;"><b>(06 Lectures)</b></span>	
Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	
<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	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	

<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 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**

<b>Sr.No</b>	<b>Name</b>	<b>Signature</b>
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

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Knowledge is Supreme

**Title of the Course: Security Analysis and Portfolio Management  
Programme : Bachelor of Commerce (Accounting & Finance)  
Semester -VI**

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



Name of the Course: Security Analysis and Portfolio Management

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	Security Analysis and Portfolio Management (SAPM) is a comprehensive course designed to provide students with in-depth knowledge and skills in evaluating securities and managing investment portfolios. The course covers a wide range of topics, including the theoretical framework of the investment environment, tools, and techniques for analyzing individual securities, as well as strategies for constructing and managing a diversified investment portfolio. Through a blend of theory and practical application, students will learn to make informed investment decisions based on rigorous analysis and strategic thinking.
2	<b>Type :</b>	Practical
3	<b>Credit:</b>	3 credits
4	<b>Hours 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 educate Learners on structure and functioning of financial markets.</li> <li>2. To teach Learners how to analyze different types of securities.</li> <li>3. To explain the concepts of risk and return and how are they interrelated in investment decision making</li> <li>4. To make Learners understand the importance of diversification in reducing portfolio risk.</li> </ol>
7	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners cultivate a passion for lifelong learning in security analysis and portfolio management.</li> <li>2. Learners become proficient in assessing and managing investment risks.</li> <li>3. Learners enhance their decision making abilities by applying various valuation method.</li> <li>4. Learners can prepare for professional careers in finance, and related fields.</li> </ol>

<b>8</b>	<b>Module 1: Portfolio Management – An Introduction &amp; Process (08 Lectures)</b>
	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model. 2
	Portfolio Management – Valuation Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and J
	<b>Module 2: Portfolio Management – Valuation (10 Lectures)</b>
	Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
	<b>Module 3: Fundamental Analysis (15 Lectures)</b>
	Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis –

Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)

**Module 4 : Technical Analysis**

**(15 Lectures)**

Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis

**Module 5 : Efficient Market Theory & CAPM**

**(12 Lectures)**

Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM

**9 Reference Books:**

1. Blake, David 1992, Financial Market Analysis , McGraw Hill London
2. Francis J.C Investments, Analysis and Management McGraw Hill New York.
3. Pistolesse Clifford Using Technical Analysis Vision Books
4. Reilly Frank K and Keith Brown Investment Analysis and Portfolio 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
	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	
<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	

<b>B.Com. (Accounting &amp; Finance)</b>		<b>Semester – VI</b>	
<b>Course Name: Project Work</b>		<b>Course Code: TCC.UAFVI06</b>	
<b>Periods per week (1 Period is 48 minutes)</b>		<b>2</b>	
<b>Credits</b>		<b>4</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Semester End Examination</b>	<b>NA</b>	<b>100</b>

### **Guidelines for Project Work**

#### **Introduction**

Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

#### **Guidelines for preparation of Project Work**

##### **1. General guidelines for preparation of project work based on Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space : 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin : in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.
- The project report should be 80 to 100 pages

***1<sup>st</sup> page (Main Page)***

***Title of the problem of the Project***

**A Project Submitted to  
University of Mumbai for partial completion of the degree of  
Bachelor in Commerce (Accounting and Finance)  
Under the Faculty of Commerce**

**By**

***Name of the Learner***

**Under the Guidance of**

***Name of the Guiding Teacher***

***Name and address of the College***

***Month and Year***

***2<sup>nd</sup> Page***

***This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)***

*On separate page*

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Index

Chapter No. 1 (sub point 1.1, 1.1.1,..... And so on)	Title of the Chapter	Page No.
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

**List of tables, if any, with page numbers. List of Graphs, if any, with page numbers. List of Appendix, if any, with page numbers.**

**Abbreviations used:**

**Structure to be followed to maintain the uniformity in formulation and presentation of Project Work**  
*(Model Structure of the Project Work)*

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- *Chapter No. 1: Introduction*

**In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.**

- *Chapter No. 2: Research Methodology*

**This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.**

- *Chapter No. 3: Literature Review*

**This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.**

- *Chapter No. 4: Data Analysis, Interpretation and Presentation*

**This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.**

- *Chapter No. 5: Conclusions and Suggestions*

**In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.**

***Note: If required more chapters of data analysis can be added.***

- *Bibliography*
- **Appendix**



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*On separate page*

*Name and address of the college*

***Certificate***

This is to certify that Ms/Mr \_\_\_\_\_ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Accounting & Finance) under the Faculty of Commerce in the subject of

\_\_\_\_\_ and her/his project is entitled,

“ \_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” under

my supervision.

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*On separate page*

***Declaration by learner***

I the undersigned Miss / Mr.                         Name                         of                         the learner                         here by, declare that the

work embodied in this project work titled “

  Title                        of                        the                        Project                        

  ”, forms my own contribution to the research work carried out under the guidance of

                        Name of the guiding teacher                         is a result of my own research work and has not been previously submitted to any other University for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

*On separate page*

## ***Acknowledgment***

*(Model structure of the acknowledgement)*

To list who all have helped me is difficult because they are so numerous and the depths so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator**

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, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide

\_\_\_\_\_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.

## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
  - *Executive Summary:*  
**A bird's eye view of your entire presentation has to be precisely offered under this category.**
  - *Introduction on the Company:*  
**A Concise representation of company/ organization defining its scope, products/services and its SWOT analysis.**
  - *Statement and Objectives:*  
**The mission and vision of the organization need to be stated enshrining its broad strategies.**
  - *Your Role in the Organisation during the internship:*  
**The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.**
  - *Challenges:*  
**The challenges confronted while churning out theoretical knowledge into practical world.**
  - *Conclusion:*  
**A brief overview of your experience and suggestions to bridge the gap between theory and practice.**
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1

- The Project Report shall be bounded.
- The project report should be of minimum 50 pages

#### Evaluation pattern

<b>The Project Report shall be evaluated in two stages viz.</b>	
<b>• Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
<b>• Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

#### Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.