

Mahatma Education Society's
Pillai College of Arts, Commerce & Science (Autonomous)
Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (3 cycles)
'Best College Award' by University of Mumbai
ISO 9001:2015 Certified



SYLLABUS

Program: B.Com. Accounting and Finance

T.Y.B.Com. Accounting and Finance

PCACS/BAF/SYL/2024-25/TY

**As per National Education Policy
Choice Based Credit & Grading System**

Academic Year 2024-25



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Sr. No	Name	Composition Category	Signature
1	Dr. Abida Khan	Chairperson (Head of the Department of B.Com. Accounting & Finance)	
2	Dr. Kavita Kathare	Faculty Specialization	AB
3	Dr. Shardul Buva	Faculty Specialization	
4	Mrs. Sunita Saini	Faculty Specialization	
5	Mr. Chaitanya Athalye	Faculty Specialization	
6	Mrs. Rabiya Fakhri	Faculty Specialization	
7	Ms. Thejus Jackson	Faculty Specialization	
8	Mrs. Mausami Lambe	Faculty Specialization	
9	Dr. Jyoti Vidhani Amity Business School, Amity University, Mumbai 410206	Subject Expert 1 From Outside Parent University	

10	Dr. Vinit Joshi S.K.Somaiya College, Vidyavihar University, Ghatkopar, Mumbai	Subject Expert 2 From Outside Parent University	
11	Dr. Santosh Ghag Jai Hind College, Churchgate	Subject Expert 3 Vice Chancellor Nominee	Santosh G.
12	CA Naveen Bhat Chief Finance Officer, Nextg Apex India Pvt. Ltd.	Industry Representative (Industry/Corporate/Allied Sector)	
13	Dr. Lata Menon Principal, Pillai HOC College of Arts, Commerce & Science	Management Nominee	Lata Menon
14	CA Abhishek Salagre Batch: 2012-13	Meritorious Alumnus	
15	Dr. Gajanan Wader	Principal	
16	Mrs. Deepika Sharma	Vice-Principal	



Dr. Abida Khan
Head of the Department of
B.Com. Accounting & Finance

1. Introduction

B. Com course is designed to provide students with a wide range of managerial skills and also to understand accounting, management, commerce and financial markets. Commerce is visualized as a link between society and business. Commerce is an important part of any business. Technology has remodeled the shape and design of business engendering the metamorphosis of its very nature as well as the matrix of societal functioning.

B.Com. programme aims at building in students an understanding about functioning and premise of the business world. In order to achieve this, the programme offers opportunities to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self-reliant. About teaching learning processes, it is intended to have flexibility making it more student-centric.

2. Programme outcome

Sr. No.	PO Title	PO Brief
PO1	Business knowledge	Demonstrate and popularise Make in India, and entrepreneurial skills, for managing their own business by using different concepts in Statistics Accounting, Taxation, Auditing, Commerce, law, finance in an economic environment.
PO2	Effective Communication & Networking	Explain and present ideas effectively in multi-dimensional domains. Network in a professional environment exhibiting comprehensive domain knowledge and insights. Ability to comprehend, write effective reports, design documents and make effective presentations.
PO3	Professional & Moral Ethics	Recognize and respect different value systems. Demonstrate high standards of academic and professional integrity. Act with an informed awareness of national and global needs
PO4	Individual and team work	Display skills sets in pursuit of continuous learning and adapt to the changing professional and social needs with good teamwork. Function effectively in multidisciplinary settings.
PO5	Social sensitivity	Participating actively in initiatives that encourage equity and growth for all by applying contextual knowledge to assess societal, health, safety, legal, and cultural issues relevant to professional business practice.
PO6	Life- long learning	Ability to arrange in independent and life -long learning in the broadest context of business change.
PO7	Usage of Modern Tools	Identify and create opportunities to launch innovative ventures for socio-economic development through accounts and information technology software and value-based courses to fulfil industry requirements.
PO8	Environment & Sustainability	Engage in environmental sustainability and community development initiatives.

3. Programme Specific Outcome

PSO 1	Prove proficiency require to engage in professional programmes like Chartered Accountant, Cost and Management Accountant, Certified Chartered Accountant, Company Secretary and competitive exams like MBA in Finance
PSO 2	Develop over all knowledge about Commerce and in-depth knowledge about core subjects of accountancy and finance such as Financial Accounting, Taxation, Financial Management, Cost Accounting
PSO 3	Acquire practical skills required to function as tax consultant, audit consultant and for other financial supporting services.
PSO 4	Exhibit higher order professional communication skills, social skills, accounting skills and computer skills to manage business.

Course Structure

SEMESTER V						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures/ Week
PUCAF501	Discipline Specific	Financial Accounting V	Practical	100	4	4
PUCAF502	Discipline Specific	Financial Accounting VI	Practical	100	4	4
PUCAF503	Discipline Specific	Cost Accounting III	Practical	100	3	4
PUCAF504	Discipline Specific	Financial Management I	Practical	100	3	4
PUCAF505	Discipline Specific	Taxation III (Indirect Taxes I)	Practical	100	3	4
PUCAF506	Core	Production and Human Resource Management	Theory	100	3	4
Total				600	20	24
All Subjects having Field Project as part of Continuous Assessment-2						

SEMESTER VI

Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures/ Week
PUCAF601	Discipline Specific	Financial Accounting VII	Practical	100	3	4
PUCAF602	Discipline Specific	Cost Accounting IV	Practical	100	3	4
PUCAF603	Discipline Specific	Financial Management II	Practical	100	3	4
PUCAF604	Discipline Specific	Taxation IV (Indirect Taxes II)	Practical	100	3	4
PUCAF605	Core	Economics Paper III (Indian Economy)	Theory	100	3	4
PUCAF606	Core	Project Work	Practical	100	3	4
PUCAF607	Ability Enhancement	Emotional Intelligence	Theory	100	2	3
Total				600	20	24

All Subjects having Field Project as part of Continuous Assessment-2

Evaluation Pattern:

Marking Code	Marking Scheme
A	60 Marks Semester End Written Exam 20 Marks Continuous Assessment 15 Marks Field Project 5 Marks for Active Participation
B	60 Marks Semester End Written Exam 35 Marks Project, 5 Marks for Active Participation.
C	100 marks distributed within report /case study/ project/ presentation/survey/analysis/quiz and active participation etc.

Semester V

Course Code	Course Type	Course Title	Evaluation Pattern
PUCAF501	Discipline Specific	Financial Accounting V	A
PUCAF502	Discipline Specific	Financial Accounting VI	A
PUCAF503	Discipline Specific	Cost Accounting III	A
PUCAF504	Discipline Specific	Financial Management I	A
PUCAF505	Discipline Specific	Taxation III (Indirect Taxes I)	A
PUCAF506	Core	Production and Human Resource Management	A

Semester VI

Course Code	Course Type	Course Title	Evaluation Pattern
PUCAF601	Discipline Specific	Financial Accounting VII	A
PUCAF602	Discipline Specific	Cost Accounting IV	A
PUCAF603	Discipline Specific	Financial Management II	A
PUCAF604	Discipline Specific	Taxation IV (Indirect Taxes II)	A

PUCAF605	Core	Economics Paper III (Indian Economy)	A
PUCAF606	Core	Project Work	C
PUCAF607	Ability Enhancement	Emotional Intelligence	C

Semester End Written Exam Question Paper Pattern- 4 Questions * 15 Marks = 60 Marks

Semester End Written Exam		
Question	Marks	Marks
Q. 1) a) and b) or Q. 1) c) and d)	7 Marks and 8 Marks or 7 Marks and 8 Marks (15 Marks Question can be asked in Practical Subjects)	15 Marks
Q. 2) a) and b) or Q. 2) c) and d)	7 Marks and 8 Marks or 7 Marks and 8 Marks (15 Marks Question can be asked in Practical Subjects)	15 Marks
Q. 3) a) and b) or Q. 3) c) and d)	7 Marks and 8 Marks or 7 Marks and 8 Marks ((15 Marks Question can be asked in Practical Subjects)	15 Marks
Q. 4) Case study	7 & 8 Marks or 5, 5& 5 marks	15 Marks
Total		60 Marks

Continuous Assessment Paper Pattern-

Continuous Assessment I – Written Exam	Marks	Marks
Q.1) 5 short analysis type questions (2 marks each)	10 Marks	
Q.2) 2 Questions of 5 Marks each (practical or theory)	10 Marks	20 Marks
Continuous Assessment II -		
Project/Presentations/Viva		15 Marks
Active Participation		5 Marks
Total		40 Marks

SEMESTER V

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	V
Course Name	Financial Accounting V
Course Code	PUCAF501
Course Type	Discipline Specific Course
Course Credit	4
Level of the Course	Advanced

Course Objectives:

1. To familiarize the students with the accounting treatment in relation to amalgamation, absorption, internal reconstruction and external reconstruction and the relevant accounting standards.
2. To acquire knowledge about buyback of shares, underwriting of shares and debentures and liquidation of companies.

Unit No.	Name of Unit	Name of Topic	Hours
1	AS 14 – Amalgamation, Absorption and External Reconstruction (excluding inter-company holding)	Introduction-Purchase consideration and computation- Problems based on Purchase method- Problems based on Pooling of Interest method	15
2	Internal Reconstruction	Need for reconstruction and company law provisions, Distinction between internal and external reconstruction- Methods of including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital- Relevant legal provisions and accounting treatment	15
3	Underwriting of Shares & Debentures	Introduction-Underwrites-Sub-underwriters-Types of Underwriting- Underwriting commission- Firm underwriting - Marked and Unmarked Applications - Calculation	10

		of Liability of Underwriters, Underwriting Commission and Accounting treatment	
4	Buyback of Shares	Company law/legal provisions- Sources of buy back- Sources of buy back- Maximum limit and debt equity ratio and creation of Capital redemption reserve- Calculation of buy back of shares, offer price , accounting treatment	10
5	Liquidation of Companies	Meaning of liquidation or winding up, modes of winding up- Preferential payments and overriding preferential payments - Statement of Affairs (Only theory)- Liquidator's Final Statement of Accounts	10
Total No. of Lectures			60


Course Outcomes: By the end of the course the student will be able to:

1. Develop the procedure involved in Amalgamation, Absorption and External Reconstruction of companies as per AS 14.
2. Prepare the accounts of companies undergoing amalgamation, Absorption and external reconstruction.
3. Evaluate the fundamentals of accounting for Internal Reconstruction of Company.
4. Learn the provisions of Companies Act regarding underwriting of shares and prepare a statement of underwriter's liability.
5. Apply all legal provisions of Companies Act 2013 regarding calculation of buyback of shares.
6. Understand between a voluntary winding up and a winding up by the court and prepare Liquidator's Final Statement of Accounts.

Reference Books:

1. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
2. Introduction to Financial Accounting by Horngren, Pearson Publications.
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi.
5. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
6. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

Case Studies -

Sr. No.	Case Study																																														
I	<p>Mittal Steel merged with Arcelor Steel, a Luxembourg-based steel company. ‘ArcelorMittal,’ the new corporation, is now the world’s largest steel company. Mittal Steel chairman Lakshmi Mittal initiated a hostile offer for Arcelor in January 2006. After a long battle, the two businesses united to form the world’s largest steel company, controlling 10% of the global steel market. Arcelor shareholders earned 50.5 percent and Mittal Steel shareholders received 49.5 per cent of the combined business, according to the terms of the agreement.</p>  <p>Following are the financials of two companies:</p> <table border="1" data-bbox="326 894 1414 1843"> <thead> <tr> <th data-bbox="326 894 509 989">Liabilities</th> <th data-bbox="509 894 691 989">Mittal Steel</th> <th data-bbox="691 894 873 989">Arcelor Steel</th> <th data-bbox="873 894 1052 989">Assets</th> <th data-bbox="1052 894 1234 989">Mittal Steel</th> <th data-bbox="1234 894 1414 989">Arcelor Steel</th> </tr> </thead> <tbody> <tr> <td data-bbox="326 989 509 1150">Equity share capital (Rs10 each)</td> <td data-bbox="509 989 691 1150">11,00,000</td> <td data-bbox="691 989 873 1150">10,00,000</td> <td data-bbox="873 989 1052 1150">Land & building</td> <td data-bbox="1052 989 1234 1150">10,00,000</td> <td data-bbox="1234 989 1414 1150">-</td> </tr> <tr> <td data-bbox="326 1150 509 1276">General Reserve</td> <td data-bbox="509 1150 691 1276">20,00,000</td> <td data-bbox="691 1150 873 1276">12,50,000</td> <td data-bbox="873 1150 1052 1276">Plant & machinery</td> <td data-bbox="1052 1150 1234 1276">5,00,000</td> <td data-bbox="1234 1150 1414 1276">13,00,000</td> </tr> <tr> <td data-bbox="326 1276 509 1402">Profit & Loss A/c</td> <td data-bbox="509 1276 691 1402">5,00,000</td> <td data-bbox="691 1276 873 1402">2,40,000</td> <td data-bbox="873 1276 1052 1402">Furniture</td> <td data-bbox="1052 1276 1234 1402">2,50,000</td> <td data-bbox="1234 1276 1414 1402">1,50,000</td> </tr> <tr> <td data-bbox="326 1402 509 1591">Statutory reserve</td> <td data-bbox="509 1402 691 1591">1,50,000</td> <td data-bbox="691 1402 873 1591">-</td> <td data-bbox="873 1402 1052 1591">Investment (Market value Rs 1,25,000)</td> <td data-bbox="1052 1402 1234 1591">5,00,000</td> <td data-bbox="1234 1402 1414 1591">-</td> </tr> <tr> <td data-bbox="326 1591 509 1717">12% Debenture</td> <td data-bbox="509 1591 691 1717">7,50,000</td> <td data-bbox="691 1591 873 1717">5,00,000</td> <td data-bbox="873 1591 1052 1717">Current asset</td> <td data-bbox="1052 1591 1234 1717">37,00,000</td> <td data-bbox="1234 1591 1414 1717">22,75,000</td> </tr> <tr> <td data-bbox="326 1717 509 1843">Current Liabilities</td> <td data-bbox="509 1717 691 1843">15,00,000</td> <td data-bbox="691 1717 873 1843">7,60,000</td> <td data-bbox="873 1717 1052 1843">Preliminary expenses</td> <td data-bbox="1052 1717 1234 1843">50,000</td> <td data-bbox="1234 1717 1414 1843">25,000</td> </tr> </tbody> </table>					Liabilities	Mittal Steel	Arcelor Steel	Assets	Mittal Steel	Arcelor Steel	Equity share capital (Rs10 each)	11,00,000	10,00,000	Land & building	10,00,000	-	General Reserve	20,00,000	12,50,000	Plant & machinery	5,00,000	13,00,000	Profit & Loss A/c	5,00,000	2,40,000	Furniture	2,50,000	1,50,000	Statutory reserve	1,50,000	-	Investment (Market value Rs 1,25,000)	5,00,000	-	12% Debenture	7,50,000	5,00,000	Current asset	37,00,000	22,75,000	Current Liabilities	15,00,000	7,60,000	Preliminary expenses	50,000	25,000
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		60,00,000	37,50,000		60,00,000	37,50,000																																												
	<p>The two companies combine and form a company called ArcelorMittal, with an authorized capital of Rs 100,00,000 consisting of 10,00,000 equity shares of Rs 10 each. The terms of agreement were as follows: All assets and liabilities of both companies were taken at book value except Land & Building at book value plus 15%, Plant & machinery at book value less 15% and Investment at its market value. Both the companies received 5% of their net assets of the respective business as goodwill. The entire purchase consideration was paid in the form of equity shares of Rs 10 each fully paid at a premium of Rs 5 per share.</p>																																																	
II	<p>Glaze well Glass S.V.T Limited, encountered financial difficulties as a result of the recession and suffered a severe drop in turnover. The directors believed that, having been involved in the business for 40 years, that the market had changed, and that the company had no future. It was decided to put the company into a creditors voluntary liquidation. The following is the balance sheet as on 31st December, 2022 being the date of voluntary winding up is as under.</p>																																																	
	<table border="1"> <thead> <tr> <th>Liabilities</th> <th>₹</th> <th>Assets</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Share Capital :</td> <td></td> <td>Land & Building</td> <td>3,86,000</td> </tr> <tr> <td>12 % 10,000 Preference shares of ₹ 100 each fully paid up</td> <td>10,00,000</td> <td>Plant & Machinery</td> <td>8,21,000</td> </tr> <tr> <td>5000 Equity Shares of ₹ 100 each ₹ 60 per share called & Paid up</td> <td>3,00,000</td> <td>Stock in Trade</td> <td>1,84,000</td> </tr> <tr> <td>5,000 Equity Shares of ₹ 100 each ₹ 50 per share called & paid up</td> <td>2,50,000</td> <td>Book Debts</td> <td>13,37,000</td> </tr> <tr> <td>Paid up Share Capital</td> <td>15,50,000</td> <td>Profit & Loss A/c</td> <td>3,72,000</td> </tr> <tr> <td>15 % debentures</td> <td>4,00,000</td> <td></td> <td></td> </tr> <tr> <td>Preferential Creditors</td> <td>1,05,000</td> <td></td> <td></td> </tr> <tr> <td>Bank overdraft</td> <td>3,03,000</td> <td></td> <td></td> </tr> <tr> <td>Trade Creditors</td> <td>7,42,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td>31,00,000</td> <td></td> <td>31,00,000</td> </tr> </tbody> </table>						Liabilities	₹	Assets	₹	Share Capital :		Land & Building	3,86,000	12 % 10,000 Preference shares of ₹ 100 each fully paid up	10,00,000	Plant & Machinery	8,21,000	5000 Equity Shares of ₹ 100 each ₹ 60 per share called & Paid up	3,00,000	Stock in Trade	1,84,000	5,000 Equity Shares of ₹ 100 each ₹ 50 per share called & paid up	2,50,000	Book Debts	13,37,000	Paid up Share Capital	15,50,000	Profit & Loss A/c	3,72,000	15 % debentures	4,00,000			Preferential Creditors	1,05,000			Bank overdraft	3,03,000			Trade Creditors	7,42,000				31,00,000		31,00,000
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	<p>The preference dividend is in arrears for two years. By 31" March, 2023; the assets realized were as follows:</p>																																																	

	<p>Land and Building- ₹ 9,84,000 Stock-in-Trade- ₹ 1,63,000 Plant and Machinery ₹ 7,12,000 Book Debts ₹ 11,91,000 Expenses of Liquidation are ₹ 54,000. The remuneration of the liquidation is 3 % of the realization. Income-tax payable on liquidation is ₹ 44,500. Assuming that final Payments are made on 31st March, 2023.</p>
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BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	V
Course Name	Financial Accounting VI
Course Code	PUCAF502
Course Type	Discipline Specific Course
Course Credit	4
Level of the Course	Advanced

Course Objectives:

1. This course aims to enlighten the students on the accounting procedures followed by Banks.
2. To acquaint students with the accounting procedures followed by Insurance companies, NBFCs.

Unit No.	Name of Unit	Name of the Topic	Hours
1	Final Accounts of Banking Company	1.1 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 1.2 Final Accounts in prescribed form 1.3 Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement	15
2	Final Accounts of Insurance Company (Excl. Life Insurance)	2.1 General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance. 2.2 Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit /Loss Account – Form B – PL and Balance Sheet Form B – BS	15
3	Non – Banking Financial Companies	3.1 Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy. 3.2 Types of NBFCs in India.	10

		3.3Preparation of Financial statement	
4	Valuation of Goodwill and Shares	4.1 Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method 4.2Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method	10
5.	Introduction to Busy Accounting Software	5.1Introduction to computerized Accounting, Features of Computerized accounting, Difference between MIS & AIS, Types of accounting softwares 5.2Introduction to Busy accounting Software(Creation of Company, Voucher Entry, Preparation of cash book, Entry for purchases, sales, purchase return, sale return, Preparation of Profit & Loss A/c & Balance sheet)	10
Total No. of Lectures			60

Course Outcomes: By the end of the course the student will be able to:

1. Describe the accounting procedures followed by Banking Companies & preparation of banking company final accounts.
2. Explain the accounting procedures followed by Insurance Companies & preparation of Insurance company final accounts.
3. Applicability of Prudential Norms, Assets classification, Non- performing Assets & Capital Adequacy of NBFCs
4. Examine the method of Valuation of Goodwill and Shares.
5. Evaluate subject knowledge by accounting softwares
6. Create Final Accounts of Banking Companies, Insurance Companies, NBFCs

Reference books:

1. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
3. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
4. Introduction to Financial Accounting by Horngren, Pearson Publications.
5. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
6. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi.

Case Studies:

Sr. No.	Case Study
I	ABC Bank Ltd. had extended the following credit lines to a Small Scale Industry, which had not paid any Interest since March, 2016:

Following are the financials of two companies:

	Term Loan	Export Loan
Balance Outstanding on 31.03.2022	` 35 lakhs	` 30 lakhs
DICGC/ECGC cover	40%	50%
Securities held	` 15 lakhs	` 10 lakhs
Realisable value of Securities	` 10 lakhs	` 08 lakhs

II Sukhi Insurance Co. Ltd. furnishes you the following information :

(i) On 31.3.2021 it had reserves for unexpired risks to the tune of ` 100 crore. It comprised ` 37.5 crore in respect of machine insurance business; ` 50 crore in respect of fire insurance business and ` 12.5 crore in respect of miscellaneous insurance business.

(ii) It is the practice of Khush Raho Insurance Co. Ltd. to create reserve at 100% of net premium income in respect of marine insurance policies and at 50% of net premium in respect of fire and miscellaneous insurance business.

(iii) During the year 31st March, 2022 the following business was conducted :

Particulars	Marin(` crores)	Fire(` crores)	Miscellaneous(` crores)
Premia collected from : (a) Insured (other than insurance companies) in respect of policies issued	45	107.5	30
(b) Other insurance companies in respect of risks undertaken	17.5	12.5	10
Premia paid/payable to other insurance companies on business ceded	16.75	10.75	17.5

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	V
Course Name	Cost Accounting-III
Course Code	PUCAF503
Course Type	Discipline Specific Course
Course Credit	3
Level of the Course	Advanced

Course Objectives:

1. To acquire the ability to analyze and interpret different cost systems and its elements.
2. To understand costing system implemented by service industry.

Unit No.	Name of Unit	Name of the Topic	No. of Lectures
1	Integrated, Non-Integrated System of accounts	Integrated Non-Integrated System - Meaning; Features, Advantages and Disadvantages -Journal Entries and Preparing Integrated Ledgers. - Practical problems	15
2	Operating Costing	Transport, Hotel, Hospital, Education Institute	15
3	Process Costing – Equivalent units of Production and Inter Process Profit	-Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method) -Inter Process transfer at Profit -Practical problems	15
4	Batch Costing	Meaning, Advantages & Disadvantages, Need, Procedure, Simple practical problems on Batch Costing	15
Total No. of Lectures			60

Course Outcomes: By the end of the course the student will be able to:

1. Illustrate the Concept of Cost Control Account & Identify difference between Integrated & Non-Integrated method of Cost Control
2. Evaluate operating costing with regard to service industry like transport business, hotel industry, hospital industry & Education Institutes

3. Interpret the accounting treatment of Process Costing with equivalent units of production.
4. Apply the FIFO and Weighted Average methods for stock valuation for process costing.
5. Outline the profit in accounting for inter process transfer.
6. Know the importance of Batch Costing

Reference books:

1. Cost Accounting by Ravi M Kishore published by Taxman ltd.
2. Cost Accounting by N K Prasad
3. Cost Accounting- Theory and Practice by B K Bhar
4. Cost Accounting- Theory and Practice by M N Arora
5. Practical Costing by P C Tulsian published by Vikas Publishing house

Case Studies:

Sr. No.	Case Study
I	<p>XYZ Ltd is a Company who supplies paper. The company chooses to follow the accounting method that manufactures or produces goods in batches. In this the company production process is divided into batches, and the costs incurred during the production of each batch are recorded separately. The company has to supply 10,000 paper tones per day to a Textile unit. He finds that when he starts a production run he can produce 25,000 paper tones per day. The cost of holding a paper tone in stock for one year is 2 paise and the set up cost of a production run is Rs.18. The batch costing method allows XYZ company to allocate budget accurately to each lot, providing valuable insights into material, labor, and overhead expenses. This method of accounting has helped the company to identify inefficiencies in the production process and allow managers to minimize waste, defects, and rework costs. By adopting this method the Business has set the right price for goods, maintain quality control, and optimize production processes with available resources.</p>
II	<p>Sarah owns and operates a small factory that manufactures plastic bottles which she sells to bottling companies. She adopted a batch costing process to modify the form of job costing in which the cost of each batch of production is calculated. This will help the manufacturing units in which plastic bottles are manufactured in definite batches. But adopting the batch costing accounting process, if the batch size is increased, the cost per unit will come down and the carrying cost will increase. If the batch size is reduced, the cost per unit will increase and the carrying cost will come down. The company will be benefitted as the production is produced in lots. It is because it helps companies to allocate the cost of production to a specific lot. Therefore, if any issue arises with a particular batch, the company can quickly identify the expenses incurred in its production. The following is the data of this company owned by Sarah.</p> <p>Annual demand is 10,00,000 bottles spread evenly over the year Setup cost is ₹ 5000 per batch Holding cost is ₹ 3 per annum for each bottle Currently, bottles are manufactured in 10 batches</p>

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	V
Course Name	Financial Management I
Course Code	PUCAF504
Course Type	Discipline Specific Course
Course Credit	3
Level of the Course	Medium

Course Objectives:

- 1) To make students learn capital budgeting and risk analysis and its importance
- 2) To make students learn Capital Structure Theories, Credit Management and its applicability

Unit No.	Name of Unit	Name of the Topic	Hours
1	Strategic Financial Management	<ul style="list-style-type: none"> ● Financial Management- Need and Importance, Meaning of Strategic Financial Management ● Corporate, Business and Functional Strategy Financial Planning- Need and Importance, ● Relationship of Finance to Economics and Accounting Role of Financial Manager 	5
2	Capital Budgeting - Project Planning and Risk Analysis	<ul style="list-style-type: none"> ● Introduction- Capital Budgeting Process, Project Classification and Investment Criteria ● Techniques of Capital Budgeting- Net Present Value, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback Period, Discounted Payback Period and Average Rate of Return ● Capital Rationing- Meaning, Need and Dealing with Capital Rationing Problems ● Risk Analysis in Capital Budgeting- Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break Even Analysis 	15
3	Capital Structure Theories	<ul style="list-style-type: none"> ● Capital Structure Theories- Background, Assumptions, Definitions and Capital Structure Types 	12

		<ul style="list-style-type: none"> Capital Structure Theories- Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach 	
4	Cost of Capital	<ul style="list-style-type: none"> Introduction, Definition of cost of capital Importance of Cost of Capital Components of cost of capital Measurement of Cost of Capital Weighted Average Cost of Capital - Practical Problems 	15
5	Credit Management	<ul style="list-style-type: none"> Credit Management Introduction, Aspects of Receivable Management, Credit Policy, Credit Evaluation, Credit Granting decision, Control on Accounts Receivable- Practical Problems. 	13
Total No. of Lectures			60

Course Outcomes: By the end of this course, students will be able to,

1. Define financial management needs, importance, financial planning, relationship of finance to economics and accounting.
2. Describe various capital budgeting techniques and risk analysis and its practical application.
3. Calculate value of the firm under various capital structure theories.
4. Classify cost of capital into various types and examine weighted average cost of capital
5. Recommend balance capital structure on the basis of cost of capital and weighted average cost of capital
6. Choose the best credit policy on the basis of incremental benefit analysis.

Reference Books:

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

Case Studies:

Sr. No.	Case Study
I	Foresight Ltd. has the following estimates of the present values of future cash flows associated with the investment proposal concerned with expanding of plant capacity.

It intends to use decision tree approach to get a clear idea about possible outcomes of the investment. The plant expansion is expected to cost Rs. 30,00,000. The respective present values of future cash flows and probabilities are as follows.

With expansion	With no expansion	Probabilities
30,00,000	20,00,000	0.2
50,00,000	20,00,000	0.4
90,00,000	35,00,000	0.4

II

Mina Ltd has prepared the following projections for the next financial year.

(15)

Sales 63000 units @ Rs 20 per unit (Credit period 30 days)

Variable costs Rs 12.50 per unit

Total cost Rs 17.50 per unit

The CFO proposes to increase the credit by another 30 days resulting into increase in sales by 8%. The company desires to earn 25% return on its investment. Assuming 360 days a year calculate:

- a) Incremental contribution due to extension of credit period.
- b) Incremental investment on funds based on variable cost only
- c) Incremental investment on funds based on total costs,
- d) Advise whether the proposal should be accepted or not based on total cost.

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	V
Course Name	Taxation III (Indirect Tax I)
Course Code	PUCAF505
Course Type	Discipline Specific Course
Course Credit	3
Level of the Course	Basic

Course Objectives:

1. To analyze and interpret the provisions of Goods & Service Tax Laws
2. To understand provisions of supply with reference to time, place and value of supply.

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

Unit No.	Name of Unit	Name of the Topic	Hours
1	Introduction to Indirect Taxation and GST & Customs Act	<ul style="list-style-type: none"> ● 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. Definitions. GST Council and GST Network 	10
2	Levy and Collection of GST	<ul style="list-style-type: none"> ● Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, 	08

		<ul style="list-style-type: none"> ● Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services 	
3	Concept of Supply	<ul style="list-style-type: none"> ● Taxable Event Supply, ● Place of Supply ● Time of Supply ● Value of Supply 	14
4	Documentation	<ul style="list-style-type: none"> ● Tax Invoices, ● Credit and ● Debit notes 	02
5	Input Tax Credit and Computation of GST	<ul style="list-style-type: none"> ● Eligibility and conditions for taking Input Tax Credit ● Apportionment of credit & Blocked credits ● Credit in special circumstances <p>Computation of GST under Inter State supplies and Intra State Supplies</p>	20
6	Registration	<ul style="list-style-type: none"> ● Registration – Persons liable for Registration, Persons not liable for Registration, ● Procedure for Registration, ● Deemed Registration, ● Amendment, Cancellation and ● Revocation of Registration 	06
Total No. of Lectures			60

Course Outcomes: By the end of the course the student will be able to:

1. Describe 'interpretation of statute' and Develop skills of interpretation of basic concepts, definitions and terms related to indirect taxation
2. Relate the concept of Tax Regime with GST Levy and charge.
3. Develop the ability to determine chargeability on the basis of provisions of Place, Time and Value of supply.
4. Examine the capability to understand and calculate Input tax credit.
5. Relate the provisions of Foreign trade policy with import and export provisions.
6. Apply provisions learned for computation of tax liability/refund

Reference Books:

1. Step by Step Guide to GST – Compliances - Avinash Poddar
2. A Complete Guide to Goods and Services Tax – Sanjiv Agarwal
3. GST Law Manual – R.K. Jain
4. Hand Book on GST- Pratik Shah
5. Guide On Foreign Trade Policy- Kaliraj D.

Case Studies:

Sr. No.	Case Study
I	<p>Mr. Arvind is a registered dealer under GST. He is dealing in the goods which involve movement of goods from one place to another. His registered office is in Mumbai. He manufactures goods in Mumbai and uses his own supply chain to deliver goods at different locations all over India. Mr. Ashutosh from Surat placed order on 15/1/2021, for goods to be delivered at his place. Invoice was raised on 16/1/2021. As Mr. Arvind is a market leader, he insisted upon full payment in advance. Mr. Ashutosh agreed to the same and made full payment on 10/1/2021. Mr. Ashutosh has his factory situated in Kota. He wants Mr. Arvind to deliver goods at Kota after inspection in Surat. Mr. Arvind accepts the same by charging some nominal amount. Goods removed from the factory of Mr. Arvind on 16/1/2021. It reached Surat on 20/1/2021 for inspection. After inspection it was removed from Surat on 21/1/2021 and delivered at Kota on 25/1/2021 where delivery terminates. Advice Mr. Arvind about, support your advice with legal provisions</p>
II	<p>Bharti Ltd is a registered dealer under GST. He is dealing with huge machines which needs to be transported in spare parts. Then these parts are assembled and installed at the sight of the customer. His registered office is in Mumbai. He manufactures spare parts in Mumbai and uses his own transport vehicles to deliver parts at customers locations.</p> <p>Chaudhari Ltd from Surat placed order on 30/11/2021, for parts to be delivered at his place. Invoice was raised on 1/12/2021. As Bharti Ltd is a new player in the market of machines, he accepted full payment after successful installation of machines. Chaudhari Ltd made full payment on 15/12/2021. Chaudhari Ltd has its factory situated in Kota. He wants Bharti Ltd to send parts at Kota and after inspection it is to be assembled and installed in Surat. Bharti Ltd accepts the same without charging any extra charges. Parts removed from the factory of Bharti Ltd on 2/12/2021. It reached Surat on 10/12/2021 for inspection. After inspection it was removed from Surat on 12/12/2021 and delivered at Kota on 14/12/2021 where parts were assembled and installed. Advice Bharti Ltd about, support your advice with legal provisions:</p>

BOS	B.Com Accounting and Finance
Class	T.Y B.Com Accounting and Finance
Semester	V
Course Name	Production and Human Resource Management
Course Code	PUCAF506
Course Type	Core
Course Credit	3
Level of the Course	Advanced

Course Objectives:

1. To make students understand the concept and growing importance of Production , Productivity, quality , Inventory Management and their relevance in Business.
2. To acquaint the learners regarding the different aspects of HRM and to make the learners aware of the methods and principles to manage human resources of an organization.

Unit No.	Name of Unit	Topic No.	Name of the Topic	Hours
1	Production Management	1.1	Meaning and Definition of Production Management – Objectives, Scope of Production Management, Steps in Production Planning and Control	15
		1.2	Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Techniques to improve Productivity.	
		1.3	Inventory Management- Objectives, Inventory Control- Techniques, Materials Management: Meaning, Functions	
2	Quality Management	2.1	Introduction to Quality: Dimensions of Quality, Quality Management- Meaning, Principles of quality management, Quality Circle: Features	15
		2.2	Quality Management Tools: TQM – Meaning, Principles of TQM, Six Sigma – Process, Kaizen – Principles	
		2.3	Service Quality Management: Importance, SERVQUAL Model, Methods for Measuring	

			Service Quality	
3	Human Resource Management	3.1	Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning	15
		3.2	Job Analysis- Concept, Components, importance Job design- Concept, Techniques. Concept: Employees for Lease, Moonlighting by employees.	
		3.3	Recent Techniques in HRM : Concept- Dual Career groups, Flexi time, Human Resource Accounting, Knowledge management, Virtual Organisation, Learning organization Motivation- Concept, Theories of Motivation : Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y.	
4	Human Resource Development	4.1	Human Resource Development- Concept, Nature , Importance, Methods of Developing Human Resource: On the Job and Off the Job Techniques	15
		4.2	Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal, Benefits of Performance Appraisal, Limitations of Performance Appraisal	
		4.3	Career Planning- Concept, Importance Succession Planning- Concept, Need Employee retention: Meaning, Techniques of employee Retention	
Total Number of Lectures				60

Course Outcomes:

1. Identify fundamentals of Production management, Human resource management and Human resource Development.
2. Describe Productivity, Inventory management and Functions of Materials management.
3. Apply dimensions of quality, quality management tools and Service quality management skills for managing quality standards in an Organisation.

4. Analyse methods of Training & Development, Methods of Performance Appraisal , Job design and employee retention techniques.
5. Examine Theories of motivation and Recent Techniques in HRM
6. Plan and use of SERVQUAL Model to assess the service quality.

Reference Books

1. Production and Operations Management –Prof L.C. Jhamb, Event Publishing House.
2. Production Planning & Control- Prof L.C. Jhamb, Event Publishing House.
3. P. Subha Rao :Personnel and HRM , Himalaya Publishing House.
4. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi2004.
5. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.

Case Studies:

Sr. No.	Case Study
I	<p>Mr.Chris Crishna,a brilliant engineer with a brilliant academic record was recently promoted as manager of the engineering section of a leading company engaged in the manufacture records as the design engineers were excellent. He has developed two new models of cars which were a big success in the market. Mr.Crishna was also popular with everyone in the engineering department. Through his 10 year service in the company,Mr.Crishna kept himself updated with the latest developments in his area for specialization by attending seminars and workshops, and also by reading valuable material in magazines and journals. Due to his engineering experience, and creativity, and his ability to get along with others,the top management was promoted to promote Mr. Crishna to the post of the Engineering Section. In the initial stages ,as a manager ,Mr. Crishna experienced considerable difficulties managing and supervising the work of 20 engineers who were working under him. Mr. Crishna continued to be very much involved with research and design of cars, and even worked for long hours than before. As a result of his preoccupation with research and design, Mr.Crishna did not find much time to provide the necessary guidance and direction to the engineers, and coordination of activities in the engineering department. The engineers in his department felt that Mr. Crishna is overly engaging himself in routine engineering activities rather than managing the department. One of the senior engineers reportedly told Mr.Crishna approach he and his superior discuss the problems, which he was facing regarding the management of his sections, so as to improve his skills of managing people.</p>
II	<p>Reputable marketing research company Snehal Solution employs over 150 executives and workers across the nation. While executives at various levels often handle the study design, analysis, and interpretation, operational staff is mostly responsible for data gathering demonstration. The organization has been using a performance grading system for</p>

roughly ten years. Employees were graded using a rating scale by their direct supervisors. After reviewing the forms, a superior at the next level notifies the worker of his performance rating. After that, the worker signs a document attesting to receiving this information. The employee's signature does not always imply that they concur with the rating that was provided. The factors taken into account include job quantity, quality, dependability, cooperation, and community involvement. A 5-point rating system is used to evaluate the employee.

The HR department keeps track of each year's rating in the personnel file. Evaluations are intended to serve as the foundation for raises and promotions. In reality, though, very nothing is done with the ratings for anything. A year ago, a small, informal study revealed that a superior takes three minutes to complete a form and less than ten minutes to speak with a subordinate. Employee attitudes toward the system range from hatred to indifference.

The majority believe that their rating should not be affected by their community work and that it is not a requirement of their job, although crucial characteristics like Leadership Potential are missing from the form and should be included. There appears to be a great deal of discontent and animosity among the firm's staff due to the method. According to Mr. Nair, the MD, it should be completely eliminated since it's starting to become a hazardous source of conflict.

SEMESTER VI

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	VI
Course Name	Financial Accounting VII
Course Code	PUCAF601
Course Type	Discipline Specific Course
Course Credit	3
Level of the Course	Advanced

Course Objectives:

1. To acquire the knowledge on relevant provisions of Electricity Act 2003 and Companies Act 2013 related to Final Account and Maharashtra Co-operative Society's Act 1960 applicable to Co-operative Society.
2. To acquire knowledge of different types of mutual fund and examine mutual fund scheme on the basis of NAV

Unit No.	Name of Unit	Name of the Topic	Hours
1	Final Account for Electricity Company	Introduction Preparation of financial statements as per Schedule III, Companies Act 2013 The Electricity Act, 2003: Accounting for Security Deposit, Capital / Service Line Contribution, Grant under APDRP, Depreciation	10
2	Final Account for Co-operative Society	Co-operative Housing Society, Consumer Co-operative Society and Credit Co-operative Society Provision of the Maharashtra State Co-operative Societies Act and Rules, Accounting Provisions including Appropriation to various funds Format of Final Accounts – Form N Practical Problems on preparation of final account of Co-operative Housing Society and Consumer Co-operative Society	15

3	Mutual Fund & Bond Valuation	Introduction to Mutual Fund- History and Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages Entities involved- Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent, Classification of Mutual Fund Calculation of NAV, Entry Load and Exit Load Bond Valuation- Meaning, Bond Returns- Yield to Maturity, Yield to Call, Bond Duration Practical Problems on YTM and Bond Duration Content of Balance sheet and Revenue Account, Disposal of Investment, Recognition of Income, Accounting Policies and Journal entries	15
4	Introduction to IFRS and Ind - AS	Accounting Standards: Objectives, Developments of Accounting Standards in India, Interpretation, Scope and Compliance of Accounting Standard Indian Accounting Standards: Introduction, first time adaption of Indian Account Standard IFRS: Introduction, Scope, Purpose, Objectives, Framework, Assumptions, first time adaption of IFRS Comparison of Ind AS, IFRS and AS	5
Total Number of Lectures			45

Course Outcomes: By the end of this course, students will be able to,

1. Recall relevant provisions under Companies Act 2013 applicable in preparation of Final Account of Companies as per Schedule III Companies Act 2013.
2. Show applications of provisions to Electricity Companies under Electricity Act, 2003.
3. Apply Provisions of Maharashtra State Cooperative Societies in preparation of Final Account of Co-operative Housing Society, Consumer Co-operative Society and Identify various types of Co-operative Society.
4. Classify Mutual Funds into various types, examine NAV and also explain scope, purpose, objectives of International Financial Reporting Standards.
5. Recommend bonds for investment on the basis of its valuation and yield to maturity.
6. Elaborate Provisions applicable to Co-operative Housing Society and discuss how they are applied to Co-operative Housing Society in reality.

Reference Books:

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
3. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxman’s Publishers
4. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
5. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

Case Studies:

Sr. No.	Case Study																				
I	<p>Mr. Anil is planning for making investment in bonds of one of the companies i.e. either X Ltd. or Y Ltd. maturing at par. The details of these are as follows. Being an finance advisor suggest Mr. Anil which bond to purchase for the investment on the basis of YTM</p> <table border="1" data-bbox="328 520 1393 646"> <thead> <tr> <th>Company</th> <th>Coupon Rate %</th> <th>Maturity in years</th> <th>Face value in Rs.</th> </tr> </thead> <tbody> <tr> <td>X Ltd.</td> <td>6</td> <td>5</td> <td>10,000</td> </tr> <tr> <td>Y Ltd</td> <td>10</td> <td>5</td> <td>10,000</td> </tr> </tbody> </table> <p>The current market price of X Ltd.'s bond is Rs. 9,455.</p>	Company	Coupon Rate %	Maturity in years	Face value in Rs.	X Ltd.	6	5	10,000	Y Ltd	10	5	10,000								
Company	Coupon Rate %	Maturity in years	Face value in Rs.																		
X Ltd.	6	5	10,000																		
Y Ltd	10	5	10,000																		
II	<p>A Mutual Fund Co. has the following assets under it on the close of business as on:</p> <table border="1" data-bbox="328 793 1377 1117"> <thead> <tr> <th>Company</th> <th>No. of Shares</th> <th>1st February 2012 Market price per share Rs.</th> <th>2nd February 2012 Market price per share Rs.</th> </tr> </thead> <tbody> <tr> <td>L Ltd.</td> <td>20,000</td> <td>20.00</td> <td>20.50</td> </tr> <tr> <td>M Ltd.</td> <td>30,000</td> <td>312.40</td> <td>360.00</td> </tr> <tr> <td>N Ltd.</td> <td>20,000</td> <td>361.20</td> <td>383.10</td> </tr> <tr> <td>P Ltd.</td> <td>60,000</td> <td>505.10</td> <td>503.90</td> </tr> </tbody> </table> <p>Total No. of Units 6,00,000</p>	Company	No. of Shares	1 st February 2012 Market price per share Rs.	2 nd February 2012 Market price per share Rs.	L Ltd.	20,000	20.00	20.50	M Ltd.	30,000	312.40	360.00	N Ltd.	20,000	361.20	383.10	P Ltd.	60,000	505.10	503.90
Company	No. of Shares	1 st February 2012 Market price per share Rs.	2 nd February 2012 Market price per share Rs.																		
L Ltd.	20,000	20.00	20.50																		
M Ltd.	30,000	312.40	360.00																		
N Ltd.	20,000	361.20	383.10																		
P Ltd.	60,000	505.10	503.90																		

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	VI
Course Name	Cost Accounting IV
Course Code	PUCAF602
Course Type	Discipline Specific Course
Course Credit	03
Level of the Course	Advanced

Course Objectives:

1. Understand the techniques of marginal costing used in decision making and analysis.
2. To learn the techniques of controlling costs.

Unit No.	Name of Unit	Topic No.	Name of the Topic	Hours
1	Marginal Costing and Break even analysis	1.1	1.1 Definition and uses of marginal costing, variable cost and fixed cost	15
		1.2	1.2 Contribution, Cost Volume and Profit analysis and P/V ratio	
		1.3	1.3 Break even analysis, margin of safety and angle of incidence- meaning and graphical presentation	
		1.4	1.4 Problems based on formulas used in marginal costing	
		1.4	1.5 Case study & analysis on marginal costing	
2	Marginal Costing and Decision making	2.1	2.1 Sales mix decision	15
		2.2	2.2 Limiting factor or key factor	
		2.3	2.3 Make or buy	
		2.4	2.4 Continuation or discontinuation of product	
		2.5	2.5 Acceptance or rejection of export order	
		2.6	2.6 High demand/low demand	

		2.7	2.7 Merger of factory/plant	
3	Standard Costing & Variance analysis	3.1	3.1 Definition, meaning, objective	15
		3.2	3.2 Preliminaries in installing of a standard cost system	
		3.3	3.3 Material variances- price, usage mix, yield and cost	
		3.4	3.4 Labour variances- rate, efficiency, mix, yield and cost	
		3.5	3.5 Variable overhead variances- cost, expenditure and efficiency	
		3.6	3.6 Fixed overhead variances- cost, expenditure and volume	
		3.7	3.7 Sales variances- price, mix, quantity, volume and value	
4	Budget & Budgetary Control- Cash budget	4.1	4.1 Introduction, objectives and advantages	15
		4.2	4.2 Preparation of cash budget	
		4.3	4.3 Case study & analysis of cash budget	
Total Number of Lectures				60

Course Outcomes: By the end of the course the student will be able to:

1. Identify the cost accounting techniques used in decision making.
2. Explain the various operating decisions like level of sales to generate no profit no loss, desired profit etc.
3. Apply standard costing system in planning and control.
4. Outline the cost and sales variances for product cost elements.
5. Evaluate the targets set by the management through preparation of cash budget and analyse the cash budget.
6. Create practical application of marginal costing, standard costing and cash budgets in decision making.

Reference books:

1. Cost Accounting by Ravi M. Kishore, Taxman Ltd., New Delhi.
2. Advanced Cost and Management Accounting: S. Chand and Company (P) Ltd., New Delhi.
3. Cost Accounting - Problems and Solutions by V.K. Saxena and C.D. Vashist.
4. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
5. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta.

Case Studies:

Sr. No.	Case Study																												
I	<p>Eitcher Motors Ltd expects to have ₹ 50, 000 cash in hand on 1" April, 2023. Due to some market fluctuations there was a delay in payment of credit Purchases & office expenses by 1 month. To increase the no of units to be produce machinery was been ordered & Paid in the month of May of ₹ 1,20,000. The following is other information:</p> <table border="1" data-bbox="500 499 1239 772"><thead><tr><th></th><th>Sales</th><th>Purchases</th><th>Office Expenses</th></tr></thead><tbody><tr><td>Feb</td><td>75,000</td><td>45,000</td><td>6,000</td></tr><tr><td>March</td><td>84,000</td><td>48,000</td><td>6,000</td></tr><tr><td>April</td><td>90,000</td><td>52,500</td><td>6,000</td></tr><tr><td>May</td><td>1,20,000</td><td>60,000</td><td>6,000</td></tr><tr><td>June</td><td>1,35,000</td><td>60,000</td><td>7,000</td></tr><tr><td>July</td><td>1,40,000</td><td>67,000</td><td>5,000</td></tr></tbody></table>		Sales	Purchases	Office Expenses	Feb	75,000	45,000	6,000	March	84,000	48,000	6,000	April	90,000	52,500	6,000	May	1,20,000	60,000	6,000	June	1,35,000	60,000	7,000	July	1,40,000	67,000	5,000
	Sales	Purchases	Office Expenses																										
Feb	75,000	45,000	6,000																										
March	84,000	48,000	6,000																										
April	90,000	52,500	6,000																										
May	1,20,000	60,000	6,000																										
June	1,35,000	60,000	7,000																										
July	1,40,000	67,000	5,000																										
II	<p>Varun Ltd expects to have ₹ 20, 000 cash in hand on 1st March, 2023. Period of credit allowed to customers & by suppliers was 1 month. To expand the company one new building was purchased in April for ₹ 1,50,000 but due to some financial crisis the company paid in two equal installments in April & May & delay in the payment of wages was 1 month. The following is other information:</p> <table border="1" data-bbox="365 1045 1377 1451"><thead><tr><th>Particulars</th><th>Sales (₹)</th><th>Purchases (₹)</th><th>Wages (₹)</th></tr></thead><tbody><tr><td>January</td><td>1,70,000</td><td>80,000</td><td>15,000</td></tr><tr><td>February</td><td>1,60,000</td><td>84,000</td><td>16,000</td></tr><tr><td>March</td><td>1,82,000</td><td>83,000</td><td>16,800</td></tr><tr><td>April</td><td>1,55,000</td><td>83,000</td><td>12,000</td></tr><tr><td>May</td><td>1,65,000</td><td>76,000</td><td>9,600</td></tr><tr><td>June</td><td>2,00,000</td><td>68,000</td><td>8000</td></tr></tbody></table>	Particulars	Sales (₹)	Purchases (₹)	Wages (₹)	January	1,70,000	80,000	15,000	February	1,60,000	84,000	16,000	March	1,82,000	83,000	16,800	April	1,55,000	83,000	12,000	May	1,65,000	76,000	9,600	June	2,00,000	68,000	8000
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BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	VI
Course Name	Financial Management II
Course Code	PUCAF603
Type of Course	Discipline Specific Course
Course Credit	3
Level of the Subject	Advanced

Course Objectives

1. The objective of this paper is to enable the students to make financial decision making regarding various aspects involved in business
2. To make students understand the concepts with the help of relevant case studies of the topic.

Unit No.	Name of Unit	Topic No.	Name of the Topic	Hours
1	Business Valuation	1.1	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value	15
		1.2	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	
2	Mergers & Acquisitions	2.1	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	15
		2.2	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)	
3	Project Evaluation through Excel	3.1	Project Evaluation through Excel Meaning of Project Evaluation, Need for Project Evaluation, Approaches to Project Evaluation -payback period (PB), internal rate of return (IRR), and net present value (NPV).	10
		3.2	Project Evaluation through excel using NPV, IRR, XNPV, XIRR, Profitability index & Payback period	
4	Lease and Hire Purchase Financing	4.1	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases,	10
		4.2	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	
5.	Working Capital financing	5.1	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.	10
		5.2	Practical Problems based on Factoring and calculations of yield of CP's and CD's	
Total Number of Lectures				60

Course Outcomes: By the end of the course the student will be able to:

1. Describe the concept of Business Valuation & approaches of valuation.
2. Outline the concept of mergers & acquisitions & evaluating the same.
3. Examine the use of excel in financial decision making..
4. Identify leasing & hire purchase as the financing option.
5. Evaluating Leasing & financing as the financing option.
6. Estimate working capital requirements & identify the sources of working capital financing

Reference books:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi

4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi.

Case Studies:

I	<p>Reliable Industries Ltd is Considering a take over of sunflower Industries Ltd(SIL)</p> <p>The particulars of two companies are given below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Particulars</th> <th style="width: 30%;">Reliable Industries Ltd</th> <th style="width: 30%;">Sunflower Industries Ltd</th> </tr> </thead> <tbody> <tr> <td>EAT(Rs)</td> <td style="text-align: right;">20,00,000</td> <td style="text-align: right;">10,00,000</td> </tr> <tr> <td>Eq.shares</td> <td style="text-align: right;">10,00,000</td> <td style="text-align: right;">10,00,000</td> </tr> <tr> <td>EPS(RS)</td> <td style="text-align: right;">2</td> <td style="text-align: right;">1</td> </tr> <tr> <td>P/E ratio</td> <td style="text-align: right;">10</td> <td style="text-align: right;">5</td> </tr> <tr> <td>Required</td> <td></td> <td></td> </tr> </tbody> </table> <p>1. What is pre merger market value of share of both companies</p> <p>2. Assume that the management of RIL estimates that the shareholders of SIL will accept an offer of one of RIL for four shares of SIL.If there are no synergy effects, what is the market value of the post merger RIL?. What is the new price per shaare?Are the shareholders better off or worse off than they were before the merger?</p> <p>3. Due to synergy effects the management of RIL estimates that the earnings will increase by 20% .What is the new post merger EPS and price per share?Will the shareholders be better off or worse off than before the merger?</p>			Particulars	Reliable Industries Ltd	Sunflower Industries Ltd	EAT(Rs)	20,00,000	10,00,000	Eq.shares	10,00,000	10,00,000	EPS(RS)	2	1	P/E ratio	10	5	Required				
Particulars	Reliable Industries Ltd	Sunflower Industries Ltd																					
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II	<p>Axis ltd wants to acquire Bharati Ltd.The balance Sheet of Bharati Ltd is as follows</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Liabilities</th> <th style="width: 10%;">Amt(lacs)</th> <th style="width: 40%;">Assets</th> <th style="width: 10%;">Amt(lacs)</th> </tr> </thead> <tbody> <tr> <td>8,00,000 eq shares of Rs 100 each</td> <td style="text-align: right;">800</td> <td>Cash/Bank</td> <td style="text-align: right;">20</td> </tr> <tr> <td>Reserves</td> <td style="text-align: right;">200</td> <td>Debtors</td> <td style="text-align: right;">130</td> </tr> <tr> <td>10.5% deb</td> <td style="text-align: right;">400</td> <td>stock</td> <td style="text-align: right;">270</td> </tr> <tr> <td>Creditors</td> <td style="text-align: right;">320</td> <td>Machinery</td> <td style="text-align: right;">1300</td> </tr> </tbody> </table>			Liabilities	Amt(lacs)	Assets	Amt(lacs)	8,00,000 eq shares of Rs 100 each	800	Cash/Bank	20	Reserves	200	Debtors	130	10.5% deb	400	stock	270	Creditors	320	Machinery	1300
Liabilities	Amt(lacs)	Assets	Amt(lacs)																				
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10.5% deb	400	stock	270																				
Creditors	320	Machinery	1300																				

	1,720		1,720
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Financial Settlements between Axis Ltd & Bharati Ltd

Shareholders of Bharati ltd will get 1.5 shares in Axis ltd for every 2 shares. The shares of Axis Ltd will be issued at a current Market Price of Rs 180 per share. Debenture holders will get 11.5% debentures of the same amount. The external liabilities will be settled at Rs 300 lacs. Liquidation exp of Rs 30 lacs to be paid by Axis Ltd.

FCFF for next 6 years	Cash Flows(lacs)	Discounting Factor(13%)
2017	300	0.885
2018	400	0.789
2019	520	0.693
2020	600	0.613
2021	440	0.543
2022	240	0.48

FCFF is expected to grow @ 3% after 6th year & cost of capital is 13% & there is an unrecorded Liability of Rs 40lakhs.

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	VI
Course Name	Taxation IV (Indirect Tax II)
Course Code	PUCAF604
Course Type	Discipline Specific Course
Course Credit	3
Level of the Course	Basic

Course Objectives:

1. To make students understand about provisions related to payment of GST and procedural aspect of filing returns.
2. To learn provisions of Custom Act, which is not subsumed under GST.

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

Unit No.	Name of Unit	Proposed Syllabus (2022-23)	Hours
1	Payment of Tax and Refunds & Returns	Payment of Tax, Interest and other Amounts Payment of Tax Interest and other Amounts Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	12
2	Returns	Types of Returns and Provisions relating to filing of Returns	08
3	Accounts, Audit, Assessment and Records	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	16
4	Introduction to Customs Act, 1962	Introduction to customs law including Constitutional aspects	04

		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	
5	Procedures under Customs Act	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	20
Total Number of Lectures			60

Course Outcomes: By the end of the course the student will be able to:

1. Describe payment/refund procedure after implementation of input tax credit in case of indirect taxation
2. Describe the procedure for assessment and various types of returns.
3. Develop the ability to determine levy and chargeability under the provisions of Customs Law.
4. Examine the capability to understand Types of duties and import-export procedure
5. Relate the provisions baggage, coastal goods, warehousing and drawback with taxability of goods.
6. Develop understanding about acceptance of currency in the foreign trade market

Reference Books:

1. Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
2. Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
3. GST by V.S. Datey, Taxmann
4. GST & customs Law by K.M. Bansal, University Edition
5. Goods and Services Tax: Law, Practice & Procedures" by V.S. Datey
6. GST Practice Manual" by CA Raj K Agrawal:

Case Studies:

Sr. No.	Case Study
I	Mr. Ashok is manufacturer of LED bulb. His business is registered as a company. He was purchasing raw material from domestic market. He realized that cost of raw material in domestic market is much higher. The same raw material is available in China market at very cheap rate.

He has imported 750 units of raw material. from Yan Lu Inc. It is a Chinese company registered & established in China. In that company he is holding 25% shares. His transaction value was rejected by proper officer for valuation. There was neither identical goods available nor similar goods available for the raw material he is importing. Following details are available for the goods sold other than identical or similar goods.

Range of quantity	Quantity sold	Unit Prize	Quantity sold
1 to 100	50 units 6 times	Rs 56/Unit	870
	75 units 4 times		
	90 units 3 times		
100 to 500	100 units 1 time	Rs 50/Unit	600
	200 units 2 times		
500 to 1000	500 units 3 times	Rs 45/Unit	1500

Central Government policy is to charge 20% anti-dumping on value of raw material imported from China. Basic custom duty chargeable on raw material imported is 12%.

II

Mr. Abhijeet from Kolkata has recently started his business in medicine. He imports medicines from Japan and sale in the Indian market. He received the biggest order from a customer. The customer's location is in Mumbai. Hence Abhijeet preferred delivery in Mumbai from Japan. He placed the order, and the goods are loaded in the cargo plane. Mr. Abhijeet is out of the country on the day of arrival of the plane. He could not collect the goods on the day of arrival. He will take four days to reach Mumbai and collect the goods.

He has received consignment from Japan. His invoice contains a CIF value of 12000 JPY. This CIF value includes Air freight was 2000 JPY and Insurance charges were 500 JPY. Exchange rate notified by Central Board of Indirect taxes and Customs was Rs 133. Exchange rate declared by Foreign Exchange dealers' association was Rs 140. Basic customs duty chargeable on the import @ 15%.

BOS	B.Com Accounting and Finance
Class	T.Y. B.Com. Accounting and Finance
Semester	VI
Course Name	Business Economics III
Course Code	PUCAF605
Course Type	Core Course
Course Credit	3
Level of the Course	Advanced

Course Objectives:

1. To provide a macroeconomic understanding of the Indian economy.
2. To equip the students with knowledge to develop a perspective on the different issues, reforms and policy measures undertaken by the Government of India.

Unit No.	Name of the Unit	Topic No.	Name of Topic	Hours
1	Macro-Economic overview of India	1.1	Overview of New Economic Policy-1991	15
		1.2	Role of Social Infrastructure with reference to education, health and family welfare	
		1.3	Sustainable Development Goals	
		1.4	Policy measures: Make in India, Invest in India, Skill India	
2	Agriculture and Industrial Sector	2.1	Recent changes in agriculture, Agricultural pricing and agricultural finance Agricultural marketing, National Commission on Farmers	15
		2.2	Policy Measures: Competition Act 2003, Disinvestment Policy	
		2.3	Micro, Small and Medium Enterprises [MSME sector] since 2007	
		2.4	Industrial Pollution in India: Meaning, Types, Effects and Control.	
3	Service Sector & External Sector	3.1	Role of Service Sector, Recent trends in Tourism and Healthcare Industry in India	15
		3.2	Composition and direction of trade, Balance of payments in India.	
		3.3	FDI, International Capital Movements: Factors affecting International Capital Movements	
		3.4	Role and impact of ASEAN, European Union & Brexit, Agreements under WTO.	

4	Banking and Financial Market	4.1	Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry	15
		4.2	Money Market – Structure and Limitations	
		4.3	Capital Market – Role and Structure	
		4.4	Money Market Reforms, Primary and Secondary Market Reforms in the Capital Market	
Total number of Lectures				60

Course Outcomes: By the end of the course the student will be able to:

1. CO 1 Describe the major policies to aid macro-economic understanding of the Indian Economy.
2. CO 2 Explain various developments with regards to agriculture pricing, finance and marketing in the context of Indian Economy.
3. CO 3 Examine industrial development measures in India in the post reform period.
4. CO 4 Assess the impact of industrial pollution and the role of the service sector in the Indian Economy.
5. CO5 Examine international capital movements with respect to the external sector.
6. CO 6 Create an understanding of the banking and financial market in India.

Reference Books:

1. Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India.
2. Misra and Puri, Indian Economy, Himalaya Publishing House.
3. Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S. Chand & company Pvt. Ltd.
4. A. N. Agarwal, Indian Economy problems of Development and Planning, New Age International Publisher.
5. Ruddar Datt & K.P.M Sundharam, Indian Economy, S. Chand Ltd.
Dhingra I.C., The Indian Economy, (2018)S. Chand & Sons Ltd.

Case Studies:

Sr. No.	Case Study
I	<p>The Indian banking system consists of 12 public sector banks, 22 private sector banks, 46 foreign banks, 56 regional rural banks, 1485 urban cooperative banks and 96,000 rural cooperative banks in addition to cooperative credit institutions As of September 2021, the total number of ATMs in India reached 213,145 out of which 47.5% are in rural and semi urban areas.</p> <p>As per the Reserve Bank of India (RBI), India’s banking sector is sufficiently capitalized and well-regulated. The financial and economic conditions in the country are far superior to any other country in the world. Credit, market and liquidity risk</p>

	studies suggest that Indian banks are generally resilient and have withstood the global downturn well.
II	Capital markets provide support to capitalism in a country. The two regulators of capital markets in India are the Securities and Exchange Board of India (SEBI) and the Reserve Bank of India (RBI). As the Indian economy is growing and it has a good share of the world economy, Indian capital markets are of interest to investors from around the globe. Capital markets are of two types, namely primary capital market and secondary capital market. In the primary capital markets, governments, or public sector organizations can raise funds through the issue of bonds. Corporate sector firms can raise funds through an initial public offering (IPO) in primary markets. The bonds, securities, and shares are bought and sold in the secondary capital markets. Examples of secondary markets include the Bombay Stock Exchange (BSE), and National Stock Exchange (NSE). In these markets, using real-time technology, the shares, bonds, etc., are sold and bought by parties or people.

BOS	B.Com. Accounting and Finance
Class	T.Y.B.Com. Accounting and Finance
Semester	VI
Course Name	Project Work
Course Code	PUCAF606
Type of Course	Core Course
Course Credit	3
Level of the course	Basic

Course Objectives:

1. To provide hands-on practice of research understanding in Accounting and Finance
2. To widen the overall knowledge of research scope in Accounting and Finance and gain skills in research.

Introduction to project work:

Inclusion of project work in the course curriculum of the B.Com. Accounting and 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 analysis and scientific temperament challenging the potential of the learner as regards to his/ her eagerness to enquire and ability to interpret a 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 an internship in the study area

Sr. No.	Mode	Guidelines
1	Research Project	<ul style="list-style-type: none"> ● The project topic may be undertaken in any area of Elective Courses. ● Each of the learners 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.

		<ul style="list-style-type: none"> 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 70 to 80 pages
2	Internship Project	Minimum 16 days/ 80 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm. The theme of the internship should be based on any study area of the discipline specific / core courses · Experience Certificate is Mandatory.

Course Outcomes: By the end of the course the student will be able to:

1. Outline the areas related to study for research and define its objectives
2. Examine the scope of the selected area and its relevance to the current scenario
3. Identify the skills and knowledge needed to apply for conducting the study
4. Determine the methodology to be adopted for undertaking the study
5. Explore the potential of the research study undertaken in a future context.
6. Design /Propose a comprehensive plan of research plan based on formulation, preparation, and evaluation of the related area study.

Reference Books:

1. Research Methodology, C. R. Kothari. New Age International, 2009.
2. Research Methodology – Tools and Techniques, Dr. Prabhat Pandey & Dr. Meenu Pandey, Bridge Centre, 2015.
3. "Research Methodology: Methods and Techniques" by C.R. Kothari
4. Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar
5. Research Methodology: Concepts and Cases" by Deepak Chawla and Neena Sondhi
6. Fundamentals of Research Methodology: Problems and Prospects" by S. N. Murthy

BOS	Department of Skill Development and Entrepreneurship
Class	T.Y.B.Com. Accounting and Finance
Semester	VI
Course Name	Emotional Intelligence
Course Code	PUCAF607
Type of Course	Ability Enhancement
Course Credit	2
Level of Course	Basic

Course Objectives:

1. To learn how to lead with emotional intelligence
2. To study different aspects of self-management, building on the foundation of (i) self-awareness (ii) self-regulation (iii) Social skills and empathy and (iv) Relationship Management.

Unit No.	Name of Unit	Topic No.	Name of the Topic	Hours
1.	Introduction to Emotional Intelligence and Self awareness	1.1	Introduction to Emotional Intelligence. Dimensions of Emotional Intelligence. Difference between EQ v/s IQ.	15
		1.2	Emotional Competencies. Importance of EI. The concept of Emotional Hijacking	
		1.3	Meaning of Self-Awareness, benefits of Self-awareness, Self-Awareness Strategies, Self-Awareness Skills.	
2	Self-Regulation & Elements.	2.1	Introduction to Self-Regulation Self-regulation strategies.	10
		2.2	Self-Control, Meaning of Self-Control, Three Habits of Self-Control, Assessing your Self-Control, Developing Self-Control	

		2.3	Concepts of Trustworthiness, Conscientiousness & Adaptability.	
		2.4	Innovation and Innovation Skills	
3	Social Skills and empathy	3.1	Social Skills in EI, Meaning, Elements: Persuasion and Influencing Skills, Communication Skills, Conflict Management Skills, Leadership Skills, Change Management Skills, Building Bonds (Rapport), Collaboration and Cooperation Team-Working Skill	10
		3.2	Empathy: Meaning, Types, Elements, Tactics.	
4	Relationship Management	4.1	Relationship Management in EI: Understanding Relationship management, Strategies, Relationship management Skills.	10
		4.2.	The competencies associated with relationship management, Influence, Leadership, Developing Communication, Change Catalyst. Four criteria for effective relationship management: Decision, interaction, Outcome, Needs.	
Total No. of Lectures				45

Course Outcomes: By the end of this course, students will be able to,

1. Describe the value of emotional intelligence for professional success.
2. Relate the impact of impact of self-awareness & self-control on others.
3. Develop strategies for strengthening empathy.
4. Examine capabilities to demonstrate social awareness through empathy.
5. Justify actions to create connections and build relationships for greater professional effectiveness.
6. Construct methodology for managing emotions.

References:

Books:

1. Emotional Intelligence, Daniel Goleman, Bloomsbury Publishing.
2. Emotional Intelligence: Why It Can Matter More Than IQ, Daniel Goleman, Bantam.
3. Emotional Intelligence 2.0, by Travis Bradberry, Jean Greaves, Perseus Books Group.

4. Emotional Intelligence at Work: A Professional Guide, Dalip Singh, Sage Publication.
5. Building Emotional Intelligence: Practices to Cultivate Inner Resilience in Children, Linda Lantieri&Daniel Goleman
6. HBR's 10 Must Reads on Emotional Intelligence, DanialGoleman, Richard Boyatzis, Annie Mckee& Sydney Finkelstein

Weblinks:

<https://www.skillsyouneed.com/ps/self-control.html>

<https://www.passingthebatonpodcast.com/relationship-management/>

<http://www.free-management-ebooks.com/faqpp/developing-05.htm>

<https://www.skillsyouneed.com/general/emotional-intelligence.html>