

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

[LOCF]



Sanskar Sarjan Education Society's

DTSS COLLEGE OF COMMERCE

[AUTONOMOUS]

PROGRAMME CODE: SFP-AF

Bachelor of Commerce (Accounting & Finance)

[B.A.F]

w. e. f. 2021-22

PROGRAMME STRUCTURE

1) **Title of the Programme :** Bachelor of Commerce (Accounting and Finance) – B.A.F.

2) **Programme Code :** SFP - AF

3) **Introduction of the Programme :**

Bachelor of Commerce (Accounting & Finance) commonly known as B.A.F, is a Three Year Undergraduate Programme highlighting the activities and functions under Accounting, Finance and Taxation.

4) **Programme Objectives :**

Bachelor of Commerce (Accounting & Finance) offers an in-depth knowledge in the field of Accounts, Finance, Auditing and Taxation along with Security Analysis & Portfolio Management, Business Economics, Business Law and Business Communication. The Programme also offers a practical implication of Accounting and Taxation in the Corporate World.

5) **System :** Choice Based Credit System [CBCS]

6) **Duration of the Programme :** 03 Years

7) **Total Number of Semesters :** 06 Semesters

8) **Eligibility Criteria for Admission:**

The learner must have passed the Higher Secondary School Certificate (Std. XII-Commerce) examination conducted by the Maharashtra/ other Indian State Boards or equivalent examination.

9) **Intake capacity :** 60 Learners

10) **Total Credits :** 132 Credits

11) **Teacher's Qualification:** Post Graduation in Commerce & Management, NET /SET Qualified.

12) **Types of Courses :**

Course Type	Total (Sem I to VI)
a. Core Courses	16
b. Elective Courses	12 out of 18
c. Skill/Ability Enhancement Courses	06
d. Multi-disciplinary / Inter-disciplinary courses	06
e. Practical /Projects	06
Total :	46 Courses

13) Total Number of Courses (Semester-wise) :

1) First Year Bachelor of Commerce (Accounting and Finance) – FY.B.A.F

SEMESTER	Category of Course	No. of Courses	Credits Allotted	Total Credits
I	A. Core Courses	03	03	09
	B. Elective Courses	02 out of 03	03	06
	C. Skill/Ability Enhancement Courses	01	03	03
	D. Multi-disciplinary / Inter-disciplinary courses	01	02	02
	E. Additional - Practical /Projects	01	02	02
	Total :		08 out of 09	
II	A. Core Courses	03	03	09
	B. Elective Courses	02 out of 03	03	06
	C. Skill/Ability Enhancement Courses	01	03	03
	D. Multi-disciplinary / Inter-disciplinary courses	01	02	02
	E. Additional - Practical /Projects	01	02	02
	Total :		08 out of 09	

Course Titles:

Course Category	Credits	Semester – I	Semester – II
Core Courses	03	Business Economics - I	Business Law - I
	03	Cost Accounting - I	Cost Accounting - II
	03	Financial Accounting - I	Financial Accounting - II
Elective Courses	03	Business Environment	Business Mathematics
	03	Audit - I	Audit - II
	03	Entrepreneurship Management	International Finance
Skill/Ability Enhancement Courses	03	Business Communication – I	Business Communication - II
Multi-disciplinary/ Inter-disciplinary courses	02	Organisational Behaviour	Foundation Course and Value Education
Projects/Additional Courses	02	Soft Skills & Language Enhancement-I	Soft Skills & Language Enhancement- II
TOTAL :	22 Credits	08 out of 09 Courses	08 out of 09 Courses

2) Second Year Bachelor of Commerce (Accounting and Finance) – SY.B.A.F

SEMESTER	Category of Course	No. of Courses	Credits Allotted	Total Credits
III	A. Core Courses	03	03	09
	B. Elective Courses	02 out of 03	03	06
	C. Skill/Ability Enhancement Courses	01	03	03
	D. Multi-disciplinary / Inter-disciplinary courses	01	02	02
	E. Additional - Practical /Projects	01	02	02
	Total :	08 out of 09		22
IV	A. Core Courses	03	03	09
	B. Elective Courses	02 out of 03	03	06
	C. Skill/Ability Enhancement Courses	01	03	03
	D. Multi-disciplinary / Inter-disciplinary courses	01	02	02
	E. Additional - Practical /Projects	01	02	02
	Total :	08 out of 09		22

Course Titles:

Course Category	Credits	Semester – III	Semester – IV
Core Courses	03	Business Economics - II	Business Law - II
	03	Cost Accounting - III	Cost Accounting - IV
	03	Financial Accounting - III	Financial Accounting - IV
Elective Courses	03	Direct Tax - I	Direct Tax - II
	03	Management Accounting	Financial Management - I
	03	Operation Research	Equity & Debt Market
Skill/Ability Enhancement Courses	03	Information Technology - I	Information Technology - II
Multi-disciplinary/ Inter-disciplinary courses	02	Foundation Course – II (Financial Market Operations)	Foundation Course – III (Introduction to Management)
Projects/Additional Courses	02	Advanced Excel	Introduction to Tally
TOTAL :	22 Credits	08 out of 09 Courses	08 out of 09 Courses

3) **Third Year Bachelor of Commerce (Accounting and Finance) – TY.B.A.F**

SEMESTER	Category of Course	No. of Courses	Credits Allotted	Total Credits
V	A. Core Courses	02	04	08
	B. Elective Courses	02 out of 03	03	06
	C. Skill/Ability Enhancement Courses	01	03	03
	D. Multi-disciplinary /Inter-disciplinary courses	01	02	02
	E. Additional - Practical /Projects	01	03	03
	Total :	07 out of 08		22
VI	A. Core Courses	02	04	08
	B. Elective Courses	02 out of 03	03	06
	C. Skill/Ability Enhancement Courses	01	03	03
	D. Multi-disciplinary / Inter-disciplinary courses	01	02	02
	E. Additional - Practical /Projects	01	03	03
	Total :	07 out of 08		22

Course Titles:

Course Category	Credits	Semester – V	Semester – VI
Core Courses	04	Financial Accounting - V	Financial Accounting - VII
	04	Financial Accounting - VI	Security Analysis and Portfolio Management
Elective Courses	03	Indirect Tax - I	Indirect Tax - II
	03	Financial Management - II	Financial Management - III
	03	Risk Management	Mutual Fund Management
Skill/Ability Enhancement Courses	03	Introduction to Logic & Reasoning	Introduction to Actuarial Science
Multi-disciplinary/ Inter-disciplinary courses	02	Management Application	Indian Economy
Projects/Additional Courses	03	Research Methodology	Project Work
TOTAL :	22 Credits	07 out of 08 Courses	07 out of 08 Courses

14) Evaluation Pattern :

- a. **Total Marks : 46 Courses X 100 Marks = 4600 Marks (10 Point Grading)**
- b. **Passing Criteria : 40 % Marks = 1840 Marks (4 Grade Points)**
- c. **Marking Scheme : 60:40 Pattern (Marks for Total Programme)**

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
1) Semester End Exam (S.E.E.) : Written Exam	60 Marks X 46 Courses = 2760 Marks	24 Marks X 46 Courses = 1104 Marks
2) Continuous Internal Assessment (C.I.A.) : Subject Oriented	40 Marks X 46 Courses = 1840 Marks	16 Marks X 46 Courses = 736 Marks
TOTAL :	4600 Marks	1840 Marks

d. **Mode of Evaluation of Answer-book : Online/Offline**

e. **Paper Pattern of Theory / Practical – Semester End Exam (S.E.E.): 60 Marks Classification**

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. **Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification**

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

15) Programme Outcome (PO) :

PO1: The Programme will make a learner Competent enough to work in the field of Accounts, Finance & Taxation by gaining Theoretical as well as Practical Knowledge.

PO2: It will also promote the learner to take up Post Graduation Courses like M.COM (Accountancy), MBA / PGD (Finance) as well as Professional Courses like Chartered Accountancy (C.A.), Company Secretary (C.S), Association of Chartered Certified Accountants (ACCA), Certified Public Accountant (CPA), Cost Accountancy, Chartered Financial Analyst (CFA), etc.

PO3: The learner would also be in a position to choose a Career option as an Accountant, Financial Advisor, Tax Consultant, Investment & Portfolio Analyst and any other related jobs.

PO4: The learner will be able to attempt Competitive Exams of his/her interest after Graduation.

Section-BAF

(The Internal Contents of each Subject that are added is highlighted in the main syllabus document.)

The Following Subjects are shuffled in order to keep a continuity and flow in Subject contents semester-wise and are also adjusted as per the reframed type of Courses.

Semester-I

Sr. No	Name of the Subject	Moved from which semester	Shifted to which semester
1	Audit-I	Semester II	Semester I
Totally New Subjects :			
1	Entrepreneurship Management		
2	Organizational Behavior		
3	Soft skills and Language Enhancement-I		

Semester-II

Sr. No	Name of the Subject	Moved from which semester	Shifted to which semester
1	Cost A/c	Semester III	Semester II
2	Audit-II	Semester III	Semester II
Totally New Subjects :			
1	International Finance		
2	Foundation Course and Value Education		
3	Soft skills and Language Enhancement-II		

Semester-III

Sr. No	Name of the Subject	Moved from which semester	Shifted to which semester
1	Cost A/c-III	Semester V	Semester III
2	Management Accounting	Semester IV	Semester III
Totally New Subjects :			
1	Operation Research		
2	Advanced Excel		

Semester-IV

Sr. No	Name of the Subject	Moved from which semester	Shifted to which semester
1	Cost Accounting-IV	Semester VI	Semester IV
2	Financial Management-I	Semester I	Semester IV
Totally New Subjects :			
1	Equity & Debt Market		
2	Introduction to Tally		

Semester-V

Sr. No	Name of the Subject	Moved from which semester	Shifted to which semester
1	Research Methodology	Semester IV	Semester V
Totally New Subjects :			
1	Risk Management		
2	Introduction to Logic and Reasoning		

Semester-VI

Sr. No	Name of the Subject	Moved from which semester	Shifted to which semester
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Totally New Subjects :			
1	Mutual Fund Management		
2	Introduction to Actuarial Science		

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

SEMESTER – I

COURSE DETAILS

1) Title of the Course: Business Economics - I

2) Course Code : SF-AF-I-C-BEC

3) Course Objective:

The Course will help the learner –

- To learn the working of micro variables of the economy.
- To analyze the working of demand and supply curves, while being able to see the impact of it on the economy.
- To analyze the different types of economies through various predefined characteristics.
- To analyze the supply patterns and understand the scales of economies and the level of diseconomies in an industry.
- To identifying different variables influencing the pricing of a product in a firm; and being able to calculate the price in different working scenarios.

4) Course Outcome (CO) :

CO1 - The learner will be able to analyze different types of economies and the working of demand and supply curves, while being able to see the impact of it on the economy.

CO2 - The learner will be able to identify different variables which influences the pricing of a product in a firm; and being able to calculate the price in different working scenarios.

CO3 - The learner will be able to analyze the supply patterns and understand the scales of economies and the level of diseconomies in an industry.

5) Category of Course : Core Course

6) Semester : I

7) Total Hours: 60 hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

- a. Total Marks: 100 Marks (10 Point Grading System)**
- b. Passing Criteria: 40% Marks (04 Grade Points)**

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Business Economics AND Demand Analysis	<p>Introduction: Business Economics- meaning, nature, scope and significance: Introduction & meaning: Nature of business economics, scope of business economics The basics of market demand market supply and equilibrium price, meaning and type of elasticity of demand, their significance. Demand estimation and forecasting: meaning and significance- methods of demand estimation, survey and statistical methods.</p>
II	Supply and Production decisions	<p>Supply and production decisions: Production function, isoquants, properties of isoquant, iso cost line least cost factor combination and expansion path. Short run analysis with law of variable proportions, long run production function and laws of returns to scale, economies and diseconomies of scale.</p>
III	Cost Analysis and Concept of Revenue & Break even Analysis	<p>Cost of production: Various concepts of cost: accounting cost and economic cost, explicit and implicit cost, Private Cost and social cost, sunk cost and incremental cost, fixed cost and variable cost, short run total cost and per unit cost function, long run average cost curve (LAC) & learning curve. Concept of revenue and break even analysis: Concept of revenue. Total revenue, average revenue. Marginal revenue. Relationship between AR & MR curves under perfect competition, Relationship between AR & MR curves under imperfect competition, • Break even analysis.</p>
IV	Market structure and Pricing Practices	<ul style="list-style-type: none"> • Decisions under Imperfect Competition, Short run and long run equilibrium of a competitive firm and of industry – monopoly – Short run and long- run equilibrium of a firm under Monopoly • Monopolistic competition: Equilibrium of a firm under monopolistic competition, • Oligopolistic markets: key attributes of oligopoly – Collusive and non-collusive Oligopoly market – Price

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Course Details For Semester: I & II

		rigidity – Cartels and price leadership models (with practical examples) <ul style="list-style-type: none">• Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, discriminating pricing, multiple – product pricing – transfer pricing (case studies on how pricing methods are used in business world)
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11) References:

- M.L.Jhingan, *Micro Economic Theory*, Vrinda Publications Private Limited, Delhi, 2011
- W.Bruce Allen, Neil Doherty, Keith Weigelt, Edwin Mansfield, *Managerial Economics ,Applications, And Causes*, W.W Norton & Company, New York, London, 2005
- Sampat Mukherjee, *Modern Economic Theory*, New Age (P) Limited, New Delhi, 2008
- Rahul.A.Shastri, *Microeconomic Theory*, Universities Press (India) Limited, Hyderabad, 2000.
- S.K.Misra, V .K. Puri, *Modern Microeconomics (Theory and Applications)* Himalaya Publishing House, Delhi, 1996.
- Dr.D.D.Chaturvedi, Dr. S.L. Gupta, *Business Economics (Theory & amp; Applications)* International Book House Pvt. Ltd .New Delhi, 2013.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Cost Accounting - I

2) Course Code : SF-AF-I-C-CA

3) Course Objective:

The Course will help the learner –

- To ascertain the cost of different products manufactured by a business concern.
- To identify the differences between Cost accounting and Financial Accounting.
- To handle documentation with regard to inventory in an organisation and classify the Levels of stock lying in a company into different categories and examine them accordingly.
- To study Labour Incentive System for getting maximum productivity from Labour at optimum cost and create labour cost records for an organization.
- To classify the overhead costs on different basis and examine the overhead breakup structure and technique of absorption of overheads.

4) Course Outcome (CO) :

CO1 – The learner will understand basic concepts of cost and cost accounting, classification of cost and importance of Cost Accounting.

CO2 – The Course would help a learner to understand how to allocate Cost in a Manufacturing Concern with respect to Material, Labor & amp; Overheads.

CO3 – It will help a learner to get knowledge on various inventory control techniques.

CO4 – Learner will get better understanding about the methods of remuneration and incentive System in calculation of wages & ; bonus.

CO5 – It will help a learner to understand methods of allocation, apportionment and absorption of overheads.

5) Category of Course : Core Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

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Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Introduction to Cost Accounting	<ul style="list-style-type: none">• Evolution, Objectives and Scope of Cost Accounting, Importance and Advantages of Cost Accounting , Difference between Cost Accounting and Financial Accounting, Limitations of Financial Accounting• Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases,• Cost Allocation and Apportionment Coding System Essentials of Good Costing System.
II	Material Cost	<ul style="list-style-type: none">• Material Cost: The Concept. Material Control Procedure, Documentation, Stock Ledger, Bin Card.• Stock Levels, Economic Order Quantity (EOQ).
III	Labour Cost	<ul style="list-style-type: none">• Labour Cost: The Concept, Composition of Labour Cost, Labour Cost Records, Overtime / Idle Time / Incentive Schemes.
IV	Overheads	<ul style="list-style-type: none">• Overheads: The Concept, Classification of overheads on different bases, Apportionment and Absorption of Overheads

11) References:

- Arora, M.N. *A Textbook of Cost and Management Accounting*. New Delhi. Vikas Publishing House Pvt. Ltd. 2012.
- Arora, M.N. *Cost Accounting; Principles and Practice*. New Delhi. Vikas Publishing House Pvt.Ltd. 2011.
- Arora, M.N. *Cost and Management Accounting; Theory, Problems and Solutions*. Mumbai. Himalaya Publishing House. 2016.
- Banerjee, Bhabatesh. *Cost Accounting; Theory and Practice*. New Delhi. PHI Learning Pvt. Ltd.2014.
- Jain, S.P. Narang, K.L. and Agarwal, Simmi. *Cost Accounting; Principles and Practice*. New Delhi. Kalyani Publication. 2016.
- Kishore, R.M. *Cost Accounting*. New Delhi. Taxmann Publication. 2008.

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PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

- Kishore, R.M. *Cost and Management Accounting*. New Delhi. Taxmann Publication. 2006.
- Khanna, B.S. Pandey, I.M. Abuja, G.K. and Batra, S.C.L. *Practical Costing*. New Delhi. S. Chand and Company Ltd. 2010.
- Pillai, R.S.N. Bagavathi, V. *Cost Accounting*. New Delhi. S. Chand and Company Ltd. 2010.
- Sukla, M.C. Grewal, T.S. and Gupta, Dr. M.P. *Cost Accounting; Text and Problems*. New Delhi. S Chand and Company. 2007.

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PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Financial Accounting - I

2) Course Code : SF-AF-I-C- FA

3) Course Objective:

The Course will help the learner –

- To understand the concept of Accounting Standards and its use in recording financial transactions and in preparation of financial statements.
- To identify the differences between capital & revenue receipts and expenditures.
- To know the process of preparation in final account of a manufacturing concern, departmental account and accounting treatment in case of Hire Purchase Transactions.

4) Course Outcome (CO) :

CO1 – Learner will be aware of Accounting Standards and its importance in preparation of financial statements and in Inventory Valuation.

CO2 – Learner will understand the concept of capital & revenue receipts and expenditures.

CO3 – Learner will acquire the knowledge as how to prepare final account of a manufacturing concern, departmental account and accounting treatment in case of Hire Purchase Transactions.

5) Category of Course : Core Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

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Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Accounting Standards Issued by ICAI and Inventory Valuation	Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS <ul style="list-style-type: none">• AS – 1: Disclosure of Accounting Policies: (a) Purpose (b) Areas of Policies (c) Disclosure of Policies.(d)Disclosure of Change in Policies(e) Illustrations.• AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations.• Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet.• AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations• Depreciation Accounting
II	Classification of Transactions and Final Accounts	<ul style="list-style-type: none">• Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue, Adjustments and Closing Entries• Final Accounts of Manufacturing Concerns (Proprietary Firm)
III	Departmental Accounts	Meaning, Basis of Allocation of Expenses and Incomes / Receipts, Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve, Departmental Trading and Profit and Loss Account and Balance Sheet.
IV	Accounting for Hire Purchase	Meaning, Calculation of Interest, Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price, Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossess and Calculation of Cash Price)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

11) References:

- Grewal, T.S. and Gupta, S.C. *Introduction to Accountancy* .New Delhi. Chand & Company Ltd.2010.
- Hanif, *Advanced Accounting*. Mumbai. Tata Mc. Grow Hill and Co. Ltd.2006.
- Lingiseti, Venu. *Accounting and its applications*. Hyderabad. The Icfai University Press.2009.
- Maheshwari,S.N. *Financial Accounting*. New Delhi. Vikas Publishing House Pvt. Ltd.2011.
- Mukhopadhyay, Dinabandhu. *Financial Accounting*. New Delhi. Chand & Company Ltd. 2011.
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- Sharma, D.G. *Accounting Standards*. New Delhi. Taxmann Allied Services (P.) Ltd.2006.
- Wood, Frank. And Sangster, Alan. *Business Accounting*. United Kingdom. Dorling Kindershey (India) Pvt. Ltd. 2010.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Business Environment

2) Course Code : SF-AF-I-E-BE

3) Course Objective:

The Course will help the learner –

- 1) To get knowledge on the concept of Business, it's Types, Business Environment and factors influencing Business activities.
- 2) To know ethical contents like Business Ethics and Corporate Social Responsibility.
- 3) To understand the framework of Business in International Market as well as the concept and regulations under Liberalization, Privatization and Globalization.

4) Course Outcome (CO) :

CO1 – The learner will get an overall view of business structure if in future he wishes to be an entrepreneur.

CO2 – The learner will understand the concept of Business Ethics and Corporate Social Responsibility and its importance in the business as well as social environment.

CO3 – The learner will understand the framework of businesses and various policies related to Liberalization, Privatization and Globalization which will make him able to conduct the business activities effectively.

5) Category of Course : Elective Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Business and its Environment	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis. b) Types of Business Organizations
II	Business and Society	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
III	Contemporary Issues	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business b) Competitive Environment c) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit.
IV	International Environment	a) Liberalization – Privatization-Globalization b) Regional Trade Blocs c) Strategies for going Global: MNCs and TNCs, WTO d) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries.

11) References:

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
- Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
- Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai
- Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
- Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, New Delh

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Audit – I

2) Course Code : SF-AF-I-E-AU

3) Course Objective:

- This course provides basic concepts behind audit, its scope, objectives and also discusses why audit is required for any business.
- The Course provides the meaning, nature, scope, objectives, and functions of internal audit.
- It will explain the different types of frauds and errors as a measurement for internal controls and also will show how to prevent and detect such frauds and errors.

4) Course Outcome (CO) :

CO1 - The learner will get the basic knowledge about auditing.

CO2- The learner will understand the Techniques, procedure, planning about auditing.

CO3- The learner will understand different types of audit & their responsibility.

5) Category of Course : Elective Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Introduction to Auditing	<ul style="list-style-type: none">• Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit.• Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud.• Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting.• Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit• Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair Accounting Concepts Relevant to Auditing Materiality, Going Concern
II	Audit Procedures and Documentation	<ul style="list-style-type: none">• Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan• Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach.• Audit working Papers

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

		<p>Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p>• Audit Notebook</p> <p>Meaning, Structure, Contents, General Information, Current Information and Importance</p>
III	Auditing Techniques	<p>• Test Check</p> <p>Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</p> <p>• Audit Sampling</p> <p>Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample</p> <p>• Internal Control</p> <p>Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries.</p> <p>• Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</p>
IV	Internal Audit	<p>• Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> <p>• Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>

11) References:

- Bansal, Surbhi. *Advanced Auditing & Professional Ethics*. Delhi. Bestword Publication Pvt Ltd. 2014.
- Basu, Sanjib. *Auditing: Principles & Techniques*. India. Pearson India. 2004.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

- Dalal, Chetan. *Fraud Detection:A Practical Approach For Auditors*. Mumbai. Finesse Graphics & Prints Pvt.Ltd.2006.
- Garg,Pankaj. *Auditing & Assurance*. New Delhi. Taxmann Publication (P)Ltd. 2014.
- Jha, Aruna. *Learner Workbook on Auditing*. New Delhi. Taxman Allied Services (P.)Ltd. 2007.
- Jha, Aruna. *Auditing*. Taxmann Publications (p.) Ltd. 2013.
- Nadhani, Asok. K. *Auditing and Assurance*. India. Bpb Publications.2009.
- Rawat, D.S. *Student's Guide to Auditing Standards*. New Delhi. Taxmann Publications (p.) Ltd.2014.
- Sharma, Dr. N. K. *Auditing Theory and Practice*. Jaipur. Shree Niwas Publications.2009.
- Tandaon, B.N. And Sudharsanam. *A Handbook of Practical Auditing*. New Delhi. S.Chand & Company Ltd.2012.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Entrepreneurship Management

2) Course Code : SF-AF-I-E-EM

3) Course Objective:

The Course will help the learner –

- To understand basic concepts in the area of Entrepreneurship.
- To understand the role and importance of entrepreneurship for Economic development.
- In developing personal creativity and entrepreneurial initiative.
- Elaboration of business ideas.
- Understanding the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.

4) Course Outcome (CO) :

CO1- The learner will be able to analyze the business environment in order to identify business opportunities

CO2- The learner will be able to evaluate the effectiveness of different entrepreneurial strategies

CO3- The learner will be able to specify the basic performance indicators of entrepreneurial activity and can market and manage small business ventures by interpreting their own business plan.

5) Category of Course : Elective Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	The Entrepreneur	<ul style="list-style-type: none">• Entrepreneur: Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process• Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship• Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation• Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.
II	Business Planning	Forms of Entrepreneurial structures: <ul style="list-style-type: none">• Sole Proprietorship-meaning, merits and limitations.• Partnership-Meaning, Forms, merits and limitations.• Corporations-Meaning, merits and limitations.• Limited Liability partnerships and corporations.• Franchising-Meaning, types, merits and limitations. a) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems. b) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.
III	Key Areas of New Ventures	<ul style="list-style-type: none">• Marketing: New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

		<ul style="list-style-type: none"> • Operations: Size and location of Enterprise, Layout, Inventory Control, Quality Control. • Finance: Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund-Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist • Human Resource: Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.
<p align="center">IV</p>	<p>Evolving Concepts in Entrepreneurship</p>	<ul style="list-style-type: none"> • Social Entrepreneurship: Meaning, Social responsibility of an entrepreneur. • Barriers to entrepreneurship: Environmental, economic, non-economic, personal and entrepreneurial barriers. • Intrapreneurship: Meaning, Characteristics, Intrapreneur Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures. • Ethics and Entrepreneurship: Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship. • Institutional Support to Entrepreneurs: Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

11) References:

- S.L. Gupta and Dr. Arun Mittal, Entrepreneurship Development by International Books House Ltd.
- Vasant Desai, Dynamics of Entrepreneurial Development
- Willaim D. Bygrave and Andrew Zacharakis, The Portable MBA in Entrepreneurship by, Fourth edition, John Wiley and Sons.
- S.S. Khanka, Entrepreneurship Development, Sultanchand and Sons ltd.
- C.B. Gupta and N.P. Shrinivasan, Entrepreneurship Development Sultan chand and sons
- Sharma Sudhir, Singh Balraj, Singhal Sandeep (2005), “Entrepreneurship Development”, Wisdom Publications, Delhi.
- Badi R.V., Badi N.V. (2010), “Entrepreneurship”, Vrinda Publications (P) Ltd., Delhi.
- Desai Vasant (2009), “The Dynamics of Entrepreneurial Development and Management Planning for Future Sustainable Growth”, Himalaya Publishing House, India.
- Vasishth Neeru (2008), “Business Organization”, Taxmann Allied Services (P.) Ltd.,

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Business Communication - I

2) Course Code : SF-AF-I-AB-BC

3) Course Objective:

- This course will give a comprehensive view of communication, Language and Writing Skills which are pre-requisites in the outside market.
- This course will highlight the role and importance of communication in the business world.

4) Course Outcome (CO) :

CO1 – The learner will be able to develop interpersonal communication skills which can be effectively applied in the outside market.

CO2 - The learner will be able to write effective Business / Personal letters.

CO3- The learner will be able to develop and deliver effective presentations

CO4- The course will make a the learner competent enough in business correspondence

5) Category of Course : Ability / Skill Enhancement Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Theory of Communication	<ul style="list-style-type: none"> • Concept of Communication: Meaning, Definition, Process, Need, Feedback, Emergence of Communication as a key concept in the Corporate and Global world, Impact of technological advancements on Communication, Channels and Objectives of Communication: Channels • Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine • Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) • Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication, Characteristics of Non-verbal Communication, Telephone and SMS Communication (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E-communication Video and Satellite Conferencing
II	Obstacles to Communication in Business World	<ul style="list-style-type: none"> • Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers • Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 • Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility
III	Business Correspondence-	<ul style="list-style-type: none"> • Theory of Business Letter Writing: Parts, Structure, Layouts— Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, • Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation.
IV	Language and Writing Skills-	<ul style="list-style-type: none"> • Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc. [Interpretation of technical data, Composition on a given situation, a short informal report etc.] • Basic Grammar (Articles , Parts of Speech)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

11) References:

- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager
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- Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
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- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi
- Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line Response Books
- Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.
- Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D. Irwin Inc. Illinois.
- Parry, John (1968) The Psychology of Human Communication.
- Parson, C.J. and Hughes (1970) Written Communication for Business Learner, Great Britain.
- Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd
- Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.
- 53.. Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Organisational Behaviour

2) Course Code : SF-AF-I-ID-OB

3) Course Objective:

The Course will help the learner –

- To develop the importance of human behavior.
- To describe how people behave under different conditions and understand why people behave as they do. It will provide the Learner to analyze specific strategic human resources demands for future action.
- To synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.

4) Course Outcome (CO) :

CO1- The learner will be able to apply the concept of organizational behavior to understand the behavior of people in the organization.

CO2- The learner will be able to analyze the complexities associated with management of individual behavior in the organization.

CO3- The learner will be able to analyze the complexities associated with management of the group behavior in the organization.

CO4- The learner will be able to understand how organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

5) Category of Course : Inter-Disciplinary Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 02 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Introduction to Behaviour and Organisational Behaviour	<ul style="list-style-type: none">• Individual behaviour: Factors influencing individual differences and Influence of Environment.• Personality: Traits and determinants (Big 5 Model) and Johari window.• Introduction to Organisational Behaviour: Goal of organisational behaviour and scope of organisational behaviour.
II	Group dynamics	<ul style="list-style-type: none">• Group formation and its types, IQ, EQ and SQ• Power and politics• Team and types of teams and Negotiations.
III	Organisational Culture and Motivation	<ul style="list-style-type: none">• Work culture, Transmission of culture.• Organisational Change:- Factors influencing Organisational change, ways of resistance• Motivational Theories: - Maslow theory, ERG, X & Y theory and carrot and stick approach.
IV	Stress and Time Management	<ul style="list-style-type: none">• Stress: Types, causes, consequences and coping.• Time Management: Conflict management & Resolution, reasons, types, ways to resolve.

11) References:

- Aswathappa, K. *Organizational Behaviour; Text, Cases and Games*. Mumbai. Himalaya Publishing House Pvt. Ltd. 2011.
- Ghanekar, Dr. Anjali. *Organizational Behaviour; Concept and Cases*. Pune. Everest Publishing House. 2006.
- Luthans, Fred. *Organizational Behaviour*. Singapore. McGraw – Hills Book Co. 1995.
- Luthans, Fred. *Organizational Behaviour*. Singapore. McGraw – Hills Book Co. 2002
- Luthans, Fred. *Organizational Behaviour*. Singapore. McGraw – Hills Book Co. 2004
- Singh, Yogendra. Pandey, Mamta. *Organizational Behaviour*. Delhi. A.I.T.B.S. Publishers. 2004.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Soft Skills and Language Enhancement - I

2) Course Code : SF-AF-I-AD-SSLE

3) Course Objective:

The Course will help the learner –

- To learn Basic Functional English and build confidence for speaking confidently.
- To enhance the skills required in a candidate for employability.

4) Course Outcome (CO):

CO1 – The learner would be able to speak English confidently in his day to day life and that will also put an impact at his work place.

CO2 – The learner will acquire knowledge of skills required for employability as well as other soft skills will also be improved.

5) Category of Course : Project / Additional Course

6) Semester : I

7) Total Hours: 60 Hours

8) Total Credits: 02 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units :

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Introduction to Basic English	<ul style="list-style-type: none">• Parts of speech and Articles• Tense• Active and Passive Voice
II	Listening, Reading & Speaking Skills	<ul style="list-style-type: none">• Listening• Reading• Speaking
III	Spellings, Punctuation & Conversation	<ul style="list-style-type: none">• Spellings• Punctuation• Conversation• Narration
IV	Basic Professional Etiquettes	<ul style="list-style-type: none">• Handshake Etiquettes• Office / Cubical Etiquettes• Meal Etiquettes• Business Card Etiquettes

11) References:

- McCarthy, Michael and O'Dell, Felicity. *English Vocabulary in Use*.Cambridge University Press
- Taylor, John. *The Handbook of Written English*.
- Nanda,J.K. and Paul,D.S.*Spoken English*.New Delhi. Vee Kumar Publications Pvt Ltd
- Taylor, Ken. *Fifty Ways to improve your Business English*. Summer Town Publishing

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BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

SEMESTER – II

COURSE DETAILS

1) Title of the Course: Business Law-I

2) Course Code : SF-AF-II-C-BL

3) Course Objective:

- To provide an overview of the law and the legal system.
- To understand the meaning of the term contract and identify the essentials of a valid contract.
- To understand the concept of Contract of Indemnity, Agency and Bailment.
- To get better understanding of contract of sales.
- To know the provisions of the law which governs negotiable instruments.

4) Course Outcome (CO) :

CO1- The introduction to business law will set a good foundation for Learner to understand significant provisions of selected business laws.

CO2- It will help the learner in acquiring knowledge of those legal frameworks which influences the business transactions.

CO3- It will enable the learner to understand the nature of contracts, essential elements of contract, breach of contract and its remedies, contingent and quasi contracts.

CO4- It will help the learner to understand formation of contract of sale, conditions and warranties, transfer of ownership and delivery of goods and concept of unpaid seller.

CO5- Learner learning this course will be able to understand the concept of Negotiable instruments, promissory notes, bills of exchange and about discharging liabilities in case of dishonour of such negotiable instruments.

CO6- This course will help making the learner aware about consumer protection in India, rights of consumers, consumer dispute redressal forums, Nature and scope of remedies available.

5) Category of Course : Core Course

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

- a. **Total Marks:** 100 Marks (10 Point Grading System)
- b. **Passing Criteria:** 40% Marks (04 Grade Points)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Law of Contract 1872	Nature of Contract - Classification of Contracts - Offer and Acceptance - Capacity of Parties to Contract - Free Consents - Consideration - Legality of Object - Agreement Declared Void - Performance of Contract - Discharge of Contract - Remedies for Breach of Contract - Indemnity - Guarantee - Bailment and Pledge - Agency
II	Sale of Goods Act 1930	Formation of Contract of Sale - Goods and their Classifications - Price, Conditions and Warranties - Transfer of Properties in Goods - Performance of Contract of Sales - Unpaid Seller and his Rights - Sale by Auction - Hire Purchase Agreement
III	Negotiable Instrument Act 1881	Definition of Negotiable Instruments - Features of Negotiable Instruments - Promissory Note - Bill of Exchange and Cheque - Holder and Holder in due Course - Crossing of a Cheque - Types of Crossing - Dishonour and Discharge of Negotiable Instruments
IV	Consumer Protection Act 1986	Salient Features - Definition of Consumers - Deficiency in Service - Defects in Goods

11) References :

- Bulchandani, K.R. *Business Law*. Mumbai. Himalaya Publishing House. 2010.
- Gulshan, S.S. Kapoor, G.K. Patiwal, Manisha. and Basu, Sanjibkumar. *Law, Ethics and Communication*. New Delhi. New Age International Publishers. 2008.
- Kapoor, N.D. *Business Law*. New Delhi. Sultan Chand and Sons (P.) Ltd. 2019.
- Kuchhal, M.C. *Business Law*. New Delhi. Vikas Publishing House Pvt. Ltd. 2011.
- Nadhani, Asok. *Business and Corporate Laws*. New Delhi. BPB Publications. 2009.
- Singh, Avtar. *Business Law*. Lucknow. EBC Publishing Ltd. 2011.
- Vechalekar, Prof. Dr. N.M. *Business Law*. Pune. Everest Publishing House. 2013.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Cost Accounting - II

2) Course Code : SF-AF-II-C-CA

3) Course Objective:

The Course will help the learner –

- To discuss the meaning, scope, objectives of Cost accounting.
- To discuss various concepts of cost sheet and cost units.
- To understand the concept of reconciliation of Financial and cost accounting statement.
- To discuss the importance of costing and analysis of equivalent units, abnormal gain and losses and inter process profit.

4) Course Outcome (CO) :

CO1-The learner will understand the concept of cost accounting.

CO2- The learner will be able to prepare the Cost sheet and allocation of its cost unit cost center and investment center.

CO3- The learner will be able to Reconcile financial and cost accounting statements and will also be able to get an overview of contract costing adhering to retention money, treatment of profit on incomplete contract and accounting for tax deduction.

CO4- The learner can solve practical problems related to process costing and analysis of equivalent units, abnormal gain and losses and inter process profit.

5) Category of Course : Core Course

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Classification of Costs and Cost Sheet	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet
II	Reconciliation of cost and financial accounts	Practical problems based on reconciliation of cost and Financial accounts
III	Contract Costing	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems
IV	Process Costing	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

11) References:

- Ravi M Kishore. Cost Accounting. New Delhi. Taxmann allied services.2008.
- Ravi M Kishore. Cost and Management Accounting. New Delhi. Taxmann allied services.2006.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Financial Accounting -II

2) Course Code : SF-AF-II-C-FA

3) Course Objective:

The Course will help the learner –

- To study the basic concepts in relation to special accounting areas
- To understand the cause and effect of incomplete records and prepare financial report from incomplete records.
- To know how to record the entries for consignment accounts.
- To ascertain branch income, branch expenses, branch assets and branch liabilities for the purpose of Branch Accounting.
- To compute fire insurance claims for loss of stocks of a manufacturing concern.

4) Course Outcome (CO) :

CO1 - In this course, learner acquires brief understanding about the basic concept of Financial Accounting in relation to special accounting areas

CO2 - It help a learner to learn the concept of incomplete records and distinguish between double entry system and accounts from incomplete records.

CO3 - This course will help a learner to prepare statement of loss to find actual claims in the case of fire in an organization

CO4 - It also helps to prepare accounts in relation to Consignment and Branch Accounting

5) Category of Course : Core Course

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Accounting from Incomplete Records	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
II	Consignment Accounts	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
III	Branch Accounts	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
IV	Fire Insurance Claims	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

11) References:

- Grewal, T.S. and Gupta, S.C. *Introduction To Accountancy*. New Delhi. S.Chand & Company Ltd. 2010.
- Hanif, M. *Advanced Accounting*. Mumbai. Tata Mc. Grow Hill and Co. Ltd. 2006.
- Lingiseti, Venu. *Accounting and its applications*. Hyderabad. The Icfai University Press. 2009.
- Maheshwari, S.N. *Financial Accounting*. New Delhi. Vikas Publishing House Pvt. Ltd. 2011.
- Mukhopadhyay, Dinabandhu. *Financial Accounting*. New Delhi. S.Chand & Company Ltd. 2011.
- Rao, Thukaram. *Advanced Accountancy*. New Delhi. New Age International (P) Ltd. Publishers. 2005.
- Sujatha, B. *Accounting Standards in India: Towards Coverage*. Hyderabad. The Icfai University Press. 2007.
- Shukla, M.C. *Advanced Accounts*. New Delhi. S.Chand & Company Ltd. 2012.
- Sharma, D.G. *Accounting Standards*. New Delhi. Taxmann Allied Services (P.) Ltd. 2006.
- Wood, Frank. And Sangster, Alan. *Business Accounting*. United Kingdom. Dorling Kindershey (India) Pvt. Ltd. 2010.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Business Mathematics

2) Course Code : SF-AF-II-E-BM

3) Course Objective:

The Course will help the learner –

- To understand the mathematical foundations in various stream of finance.
- To understand how to process and interpret information to arrive at conclusions to common business math applications.
- To demonstrate their knowledge of the basic of solving problem in a wide range of business discipline including economics, finance and operations managements.

4) Course Outcome (CO) :

CO1- The learner will be able to have a good working practice of mathematical tools for taking appropriate decisions in managerial situations.

CO2- The learner will be able to provide primary knowledge regarding some mathematical techniques to be used in managerial decision making.

CO3- The learner will be able to gain knowledge about basic mathematical tools used in business and statistical techniques that facilitate comparison and analyze business data.

5) Category of Course: Elective Course.

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Ratio, Proportion and Percentage	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
II	Profit and Loss	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
III	Interest and Annuity	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
IV	Shares and Mutual Fund	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value

11) References:

- Ramasastri A.S, *Quantitative Methods for Banking and Finance*, Delhi, Macmillan, 2008.
- Verma A.P, *Business Mathematics*, New Delhi, Asian Book Private Limited, 2007.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) **Title of the Course:** **Audit - II**

2) **Course Code :** SF-AF-II-E- AU

3) **Course Objective:**

- This course provides the concept and need for evaluation of internal controls.
- This course also provides various techniques used in the evaluation of internal controls.
- This course will help to understand meaning of audit procedure, the types of audit procedure.
- The content of audit procedure like vouching will be discussed in detail.

4) **Course Outcome (CO) :**

CO1 - The learner will get knowledge about Internal Control under Auditing.

CO2 - The learner will understand the role and importance of an Auditor.

CO3 - The learner will be able to understand the procedures involved in Auditing.

5) **Category of Course :** Elective Course

6) **Semester :** II

7) **Total Hours:** 60 Hours

8) **Total Credits:** 03 Credits

9) **Evaluation Pattern :**

a. **Total Marks:** 100 Marks (10 Point Grading System)

b. **Passing Criteria:** 40% Marks (04 Grade Points)

c. **Marking Scheme :** 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. **Mode of Evaluation of Answer-book :** Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules / Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Audit of Limited Companies	Appointment, Removal, Remuneration of Auditors, Rights & Duties of Auditor
II	Auditing Techniques: Vouching	Audit of Income :Cash Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received, Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement,.
III	Auditing Techniques: Verification	Audit of Assets: Stocks, Trade Marks / Copyrights, Goodwill, Plant and Machinery, Land and Buildings, Furniture and Fixtures. Audit of Liabilities: Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.
IV	Audit Report	Contents of Audit Report. Distinction between Report and Certificate, Types of Reports/Opinion, Reading and inspection of auditor's Report

11) References:

- Bansal, Surbhi. *Advanced Auditing; Professional Ethics*. Delhi. Best word Publication Pvt Ltd. 2014.
- Basu, Sanjib. *Auditing: Principles & Techniques*. India. Pearson India. 2004.
- Dalal, Chetan. *Fraud Detection: A Practical Approach For Auditors*. Mumbai. Finesse Graphics & Prints Pvt. Ltd. 2006.
- Garg, Pankaj. *Auditing & Assurance*. New Delhi. Taxmann Publication (P) Ltd. 2014.
- Jha, Aruna. *Learner Workbook on Auditing*. New Delhi. Taxman Allied Services (P.) Ltd. 2007.
- Jha, Aruna. *Auditing*. Taxmann Publications (p.) Ltd. 2013.
- Nadhani, Asok. K. *Auditing and Assurance*. India. Bpb Publications. 2009.
- Rawat, D.S. *Student's Guide to Auditing Standards*. New Delhi. Taxmann Publications (p.) Ltd. 2014.
- Sharma, Dr. N. K. *Auditing Theory and Practice*. Jaipur. Shree Niwas Publications. 2009.
- Tandaon, B.N. And Sudharsanam. *A Handbook of Practical Auditing*. New Delhi. S.Chand & Company Ltd. 2012

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: International Finance

2) Course Code : SF-AF-II-E-IF

3) Course Objective:

The Course will help the learner –

- To familiarize with the fundamental aspects of various issues associated with International Finance
- To get a comprehensive overview of International Finance as a separate area in International Business
- To get introduced to the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalized Market.

4) Course Outcome (CO) :

CO1- The learner will be able to learn the scope of International Finance and to understand the challenges faced

CO2- The learner will learn concepts of International Monetary System.

CO3- The learner will understand the functions of foreign exchange market and understand the factors affecting exchange rate.

CO4 - The learner will be able to get an overview of currency options, equity market and capital budgeting.

CO5 - The learner will know types of risk, types of taxation and Project Appraisal approach.

5) Category of Course: Elective Course.

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Fundamentals of International Finance.	<ul style="list-style-type: none"> • <u>Introduction to International Finance:</u> Meaning/Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance. • <u>International Monetary Systems:</u> Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed & Flexible Exchange Rate System. • <u>An introduction to Exchange Rates:</u> Foreign Bank Note Market, Spot Foreign Exchange Market, Exchange Rate Quotations, Direct & Indirect Rates, Cross Currency Rates, Spread & Spread % , Factors Affecting Exchange Rates
II	Foreign Exchange Markets, & Currency Derivatives	<ul style="list-style-type: none"> • <u>Foreign Exchange Markets:</u> Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions & Settlement Date, Exchange Rate Quotations & Arbitrage, Forward Quotations (Annualized Forward Margin) • <u>Currency & Interest Rate Futures:</u> Introduction to Currency Options (Option on Spot, Futures & Futures Style Options), Futures Contracts, Markets & the Trading Process, Hedging & Speculation with Interest Rate Futures, Currency Options in India.
III	World Financial Markets & Institutions	<ul style="list-style-type: none"> • <u>Euro Currency Bond Markets:</u> Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control Regulation of Euro Bond Market • <u>International Foreign Exchange Markets:</u> Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope & Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

IV	Foreign Exchange Risk, Appraisal	<ul style="list-style-type: none">• <u>International Equity Markets & Investments:</u> Introduction to International Equity Market, International Equity Market Benchmarks, Risk & Return from Foreign Equity Investments, Equity Financing in the International Markets, Depository Receipts – ADR,GDR,IDR• <u>Foreign Exchange Risk Management:</u> Introduction to Foreign Exchange Risk Management, Types of Risk, Trade & Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage Speculation
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11) References:

- P G Apte, International Financial Management, 5th Edition, The McGraw Hill
- Cheol . S. Eun & Bruce G. Resnick, International Finance Management
- Maurice D. Levi, International Finance – Special Indian Edition
- Prakash G. Apte, International Finance – A Business Perspective
- V A.Aadhani, International Finance

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Business Communication- II

2) Course Code : SF-AF-II-AB- BC

3) Course Objective:

- This course will give a comprehensive view of Presentation Skills, Group Communication, Business Correspondence and Language & Writing Skills which are pre-requisites in the outside market.
- This course will make learners to acquire Presentation, Communication and Language & Writing Skills which will make them competent enough to stand in outside market.

4) Course Outcome (CO) :

CO1 – The learner will be able to develop Presentation and Group Communication skills which can be effectively applied in the outside market to deliver effective presentations

CO2- The course will make the learner competent enough in business correspondence

CO3- The course will make a learner competent in report writing.

5) Category of Course: Ability / Skill Enhancement Course.

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 03 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules/Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Presentation Skills and Interviews	<ul style="list-style-type: none">• Presentation: 4 Principles of Effective Presentation Effective use of OHP• Effective use of Transparencies• How to make a Power-Point Presentation• Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit
II	Group Communication	<ul style="list-style-type: none">• Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Types of Secretaries & their Functions, Role of the Participants, Drafting of Notice, Agenda and Resolutions• Conference: Meaning and Importance of Conference Organizing a Conference, Modern Methods: Video and Tele – Conferencing• Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR
III	Business Correspondence	<ul style="list-style-type: none">• Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act
IV	Language and Writing Skills	<ul style="list-style-type: none">• Reports: Parts, Types, Feasibility Reports, Investigative Reports• Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner

11) References:

- Agarwal, Anju D A Practical Handbook for Consumers, IBH.1989
- Alien, R.K. Organisational Management through Communication.1970
- Ashley,A A Handbook Of Commercial Correspondence, Oxford University Press. 1992
- Ecouse Barry, Competitive Communication: A Rhetoric for Modern Business, OUP. 1999
- Ghanekar,A Communication Skills for Effective Management. Everest Publishing House, Pune.1996
- Martson, John E. The Nature of Public Relations, McGraw Hill, New Delhi. 1963
- Majumdar,P.K. Commentary on the Consumer protection Act, Prentice, New Delhi.1992

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Foundation Course and Value Education

2) Course Code : SF-AF-II-ID- FC

3) Course Objective:

The Course will help the learner –

- To know multi-cultural diversity of Indian Society
- To make them aware of The Indian Constitution and Fundamental Duties of the Indian Citizen
- To understand Concept of Human Rights and Rights of Citizens in India
- To make them aware of Significant Aspects of Political Processes
- To acquire basic information on Competitive Examinations, it's exam pattern and eligibility criteria
- To understand Concept of Human Values and various values which is to be acquired to be a successful person.

4) Course Outcome (CO) :

CO1 – Learner will get to know multi-cultural diversity of Indian Society

CO2 – Learner will get aware of The Indian Constitution and Fundamental Duties of the Indian Citizen

CO3 – Learner will understand Concept of Human Rights and Rights of Citizens in India

CO4 – Learner will get aware of Significant Aspects of Political Processes

CO5 – Learner will acquire basic information on Competitive Examinations, it's exam pattern and eligibility criteria

CO6 – Learner will understand Concept of Human Values and various values which is to be acquired to be a successful person.

5) Category of Course: Inter- Disciplinary Course.

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 02 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

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PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules / Units:

MODULE NO.	MODULE TOPIC	CONTENTS COVERED
I	Overview of Indian Society and Indian Constitution	<ul style="list-style-type: none"> • Overview of Indian Society : Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference • Indian Constitution : Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution- the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
II	Human Rights & Rights of Citizen in India and Significant aspects of Political Processes	<ul style="list-style-type: none"> • Human Rights : Concept of Human Rights; The Universal Declaration of Human Rights and its characteristics • Rights of Citizens in India: Fundamental Rights stated in the Indian Constitution, Rights of Consumers, Right to Information, Protection of Citizens / Public Interest. • Significant Aspects of Political Processes : The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics
III	Introduction to Competitive Exams	<p>Basic information on Competitive Examinations - the pattern and eligibility criteria :</p> <ul style="list-style-type: none"> • Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). • Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

		Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession.
IV	Value Education	<ul style="list-style-type: none">• Concept of Human Values• Types of Values : Social Values, Professional Values, Religious Values, Aesthetic Values, National Integration and International understanding• Distinction between Moral Education and Value Education• Negative Traits to be avoided : Resentment, Irritating habits, Envy or Jealousy, Self-pity

11) References:

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

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

COURSE DETAILS

1) Title of the Course: Soft Skills and Language Enhancement- II

2) Course Code : SF-AF-II-AD- SSLE

3) Course Objective:

The Course will help the learner –

- To improve his Vocabulary and Writing Skills
- To get accustomed to skills that would help him be employable.
- To improve his Presentation skills and speak in front of Public with confidence.

4) Course Outcome (CO) :

CO1 – The learner will be able to achieve a fluent, powerful and effective Vocabulary.

CO2 – The learner will be able to speak and write good English with Confidence.

CO3- The learner will be better at presentation of work and publicly speaking with confidence.

5) Category of Course: Project/ Additional Course.

6) Semester : II

7) Total Hours: 60 Hours

8) Total Credits: 02 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: I & II

10) Modules:

MODULE NO.	MODULE TOPIC
I	Vocabulary Building
II	Writing Skills
III	Employability skills
IV	Presentation & Public Speaking

11) References:

- Norman Lewis .*Word Power made Easy*. Pocket Books.USA.1976.
- McCarthy, Michael and O'Dell, Felicity. *English Vocabulary in Use*.Cambridge University Press
- Taylor, John. *The Handbook of Written English*.
- Nanda, J.K. and Paul, D.S. *Spoken English*. New Delhi. Vee Kumar Publications Pvt Ltd
- Taylor, Ken. *Fifty Ways to improve your Business English*. Summer Town Publishing

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BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

SEMESTER – III

COURSE DETAILS

1) Title of the Course: Business Economics- II

2) Course Code : SF-AF-III-C-BEC

3) Course Objective:

The Course will help the learner -

- To know about the determinants of macroeconomic conditions (national output, employment, and inflation), causes of business cycles, and interactions of monetary and financial markets with the real economy, familiarizing themselves in the process with major economic theories of relevance.

4) Course Outcome (CO) :

CO1 – The learner will be able to use the concepts of Macroeconomics and its interrelations with Microeconomics and can apply the principle of Macroeconomics in explaining the behaviour of Macroeconomic variables at national as well as global level.

5) Category of Course : Core Course

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Macroeconomic Data and Theory	<ul style="list-style-type: none">• Macroeconomics: Meaning, Scope and Importance.• Circular flow of aggregate income and expenditure: closed and open economy models• The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.• Short run economic fluctuations : Features and Phases of Trade Cycles• The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output
II	Money, Inflation and Monetary Policy	<ul style="list-style-type: none">• Money, Inflation and Monetary Policy• Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money• Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest• Money and prices: Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach• Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy.• Monetary policy :Meaning, objectives and instruments, inflation targeting
III	Constituents of Fiscal Policy	<ul style="list-style-type: none">• Role of a Government to provide Public goods-Principles of Sound and Functional Finance• Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy• Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation - Effects of taxation• Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance• Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

IV	Open Economy : Theory and Issues of International Trade	<ul style="list-style-type: none">• Open Economy : Theory and Issues of International Trade The basis of international trade : Ricardo’s Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection• Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations• Balance of Payments: Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP. Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage - Fixed and Flexible exchange rates- Managed flexibility
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11) References:

- Reference Books Business Economics –II
- Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd
- Dornbush , Fisher and Startz, Macroeconomics, Tata-Mac Graw Hill, New Delhi
- . Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
- Francis Cherunilam International Economics Tata McGraw – Hill Publishing Co. Ltd. New Delhi.
- Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd
- Jhingan M.L. – International Economics – Vrinda publication Pvt. Ltd - Delh
- Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- Shapiro, E (1996), Macro-Economic Analysis, Golgotha Publication, New Delhi.
- Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi
- Salvatore Dominick – International Economics – John Wiley & sons, Inc Singapore
- Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Cost Accounting – III

2) Course Code : SF-AF-III-C-COST

3) Course Objective:

The Course will help the learner –

- To solve cost sheet problems and acquired skill of application of cost sheet
- To calculate pricing for large size contract by contract costing.
- To determination of price at the time of running manufacturing process

4) Course Outcome (CO) :

CO1 – The learner will be able to Solve cost sheet problems and acquired skill of application of cost sheet.
One of the important techniques to determine prices

CO2 - The learner will be able to find reasons of distinction between financial accounting and cost accounting and to solve practical problems

CO3 – The learner will be able to apply calculation of pricing of large size contract by contract costing and to solve practical problems

CO4 - The learner will be able to apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.

5) Category of Course : Core Course

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Uniform Costing and Inter-Firm Comparison	<ul style="list-style-type: none">• Uniform costing• Meaning of and need for Uniform costing• Essentials for success of Uniform costing• Advantages and limitations of Uniform costing• Areas of Uniformity, Uniform cost manual• Inter Firm Comparison• Pre-requisites of inter firm comparison; Advantages and limitations• Practical problems
II	Integrated Systems and Non-Integrated Systems of Accounts	<ul style="list-style-type: none">• Integrated System• Meaning; Features, Advantages and Disadvantages• Journal Entries and Preparing Integrated Ledgers.• Practical problems• Non-Integrated system• Meaning; Features, Advantages and disadvantages• Journal entries and Preparing Cost Control Accounts• Practical problems
III	Operating Costing	<ul style="list-style-type: none">• Meaning of operating costing; Determination of per unit cost and Pricing of services• Collection of costing data• Note-Practical problems based on costing of hospitals, hotels, goods and• passengers transport service
IV	Process Costing - Equivalent units of Production and Inter Process Profit and Activity Based Costing	<ul style="list-style-type: none">• Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)• Inter Process transfer at Profit• Practical problems• Activity Based Costing System• Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

11) References:

- *Lecture on costing* by Swaminathan published by S.Chand & Co.
- *Practical costing* by Khanna Pandey and Ahuja published by S.Chand & Co.

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

- *Cost Accounting* by C S Rayudu published by Tata McGraw Hills
- *Cost Accounting* by Jawaharlal published by Tata McGraw Hills
- *Theory and problems of Cost and Management accounting* by M Y Khan and P K Jain published by Tata McGraw Hills
- *Cost Accounting* by Ravi M Kishore published by Taxmann ltd.
- *Cost Accounting- Theory and Practice* by M N Arora Publications
- *Practical Costing* by P C Tulsian published by Vikas Publishing house
- *Cost Accounting- Text and problems* by M C Shukla, T S Grewal and M P Gupta published by S.Chand
- *Cost Accounting- Problems and solutions* by V K Saxena C D Vashist published by S.Chand

COURSE DETAILS

1) Title of the Course: Financial Accounting -III

2) Course Code : SF-AF-III-C-FA

3) Course Objective:

The Course will help the learner –

- To understand the concept conversion of partnership firm.
- To get detailed knowledge about the amalgamation of firms and its accounting treatment.
- To learn the concept of piecemeal distribution of cash.
- To study the accounting transactions of foreign currencies.

4) Course Outcome (CO) :

CO1 – It will provide knowledge to the Learner with regards to Partnership Final Accounts, Amalgamation of firms, and Conversion of partnership firm into a company.

CO2 - The Learner will be able to understand about foreign trade and exchange fluctuations for his practical life experiences.

5) Category of Course : Core Course

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

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

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Course Details For Semester: III & IV

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

11) References:

- Grewal, T.S. and Gupta, S.C. *Introduction to Accountancy*. New Delhi. S.Chand & Company Ltd. 2010.
- Hanif, *Advanced Accounting*. Mumbai. Tata Mc. Grow Hill and Co. Ltd.2006.
- Lingiseti, Venu. *Accounting and its applications*. Hyderabad. The Icfai University Press.2009.
- Maheshwari, S.N. *Financial Accounting*. New Delhi. Vikas Publishing House Pvt. Ltd.2011.
- Mukhopadhyay, Dinabandhu. *Financial Accounting*. New Delhi. S.Chand & Company Ltd. 2011.
- Rao, Thukaram. *Advanced Accountancy*. New Delhi. New Age International (P) Ltd.Publishers.2005.
- Sujatha, B. *Accounting Standards in India: Towards Coverage*. Hyderabad. The Icfai University Press. 2007.
- Shukla, M.C. *Advanced Accounts*. New Delhi. Chand & Company Ltd. 2012.
- Sharma, D.G. *Accounting Standards*. New Delhi. Taxmann Allied Services (P.) Ltd.2006.
- Wood, Frank. And Sangster, Alan. *Business Accounting*. United Kingdom. Dorling Kindershey (India) Pvt. Ltd. 2010.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Direct Tax - I

2) Course Code : SF-AF-III-E-DT

3) Course Objective:

The Course will help the learner –

- To get aware of the various provisions of Income Tax Law in India
- To develop the understanding of the various provisions of Income Tax Law
- To acquire the ability to analyze and interpret the provisions of Income Tax Law
- To develop the ability to apply the knowledge of Income Tax provisions in making basic Computation of Total Income

4) Course Outcome (CO) :

CO1 - The learner will understand the Basic concepts of Income Tax Act

CO2 - The learner will be able to determine Residential Status of a person in India on the basis of which He/she will be able determine the Scope of Total Income

CO3 - The learner will understand five heads of income and will be able to classify all the incomes in the respective heads

CO4 - The learner will understand the benefits of Deductions available under Chapter VI-A of Income Tax and will be able to make basic Computation of Total Income after taking available deductions

5) Category of Course : Elective Course

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

9) **Evaluation Pattern :**

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Definitions, Basis of Charge and Exclusions from Total Income	<ul style="list-style-type: none">• Definitions u/s 2 : Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer• Basis of Charge : Section 3 to 9 - Previous Year, Residential Status, Scope Of Total Income, Deemed Income• Exclusions from Total Income: Section 10 - restricted to, Agricultural Income, Sums Received from HUF by Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p>
II	Heads of Income	<ul style="list-style-type: none">• Income from Salary : Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund• Income From House Property : Section 22 – 27, Including Section 2 – Annual Value

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Course Details For Semester: III & IV

		<ul style="list-style-type: none">• Profits & Gains From Business & Profession : Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including : Section 2 – Business• Capital Gains : Section 45, 48, 49, 50, 54 and 55• Income from Other Sources: Section 56 – 59
III	Deductions under Chapter VI - A	<ul style="list-style-type: none">• 80 A - Restriction on claim in Chapter VI- A deductions• 80 C - Payment of LIC/PF and other eligible investments• 80CCC - Contribution to certain Pension Fund• 80D - Medical Insurance Premium• 80 DD - Maintenance and medical treatment of handicapped dependent• 80E - Interest on Educational Loan• 80 TTA - Interest on Saving Bank account• 80U - Deduction in the case of totally blind or physically handicapped or mentally retarded resident person
IV	Computation of Total Income	<ul style="list-style-type: none">• Computation of Total Income of Individual and HUF with respect to above heads and deductions

Note : Relevant Law / Statute / Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notification.

11) References :

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

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Management Accounting

2) Course Code : SF-AF-III-E-MA

3) Course Objective:

The Course will help the learner –

- To acquire learners with the basic management accounting fundamentals.
- To develop financial analysis skills among learner
- To explain the core concepts of Working Capital and its importance in managing a business

4) Course Outcome (CO) :

CO1 – The learner will be in a position to analyze the Financial Statement of a concern for future actions

CO2 - The learner will be able to make and analyze the Cash Flow Statements of a concern

CO3 - Knowledge of Working Capital will help the learner to manage and fulfill the requirements of Business finance effectively

5) Category of Course : Elective Course

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

9) Evaluation Pattern :

- a. Total Marks:** 100 Marks (10 Point Grading System)
- b. Passing Criteria:** 40% Marks (04 Grade Points)
- c. Marking Scheme :** 60:40 Pattern
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. Mode of Evaluation of Answer-book :** Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Management Accounting and Analysis and Interpretation of Accounts	<ul style="list-style-type: none">• Introduction to Management Accounting : Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting• Analysis and Interpretation of Accounts :<ul style="list-style-type: none">a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysisb) Trend Analysis.c) Comparative Statement.d) Common Size Statement.
II	Financial Statement analysis: Ratio analysis	<ul style="list-style-type: none">• Meaning of financial Statement Analysis, steps, Objective and types of Analysis.• Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.• Balance Sheet Ratios• Revenue Statement Ratios

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Course Details For Semester: III & IV

		<ul style="list-style-type: none">• Combined Ratio
III	Cash Flow Analysis	<ul style="list-style-type: none">• Preparation of Cash Flow Statement with reference to Accounting Standard 3 (Indirect method only)
IV	Working Capital Management	<ul style="list-style-type: none">• Concept, Nature of Working Capital , Planning of Working Capital• Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization• Operating Cycle Practical Problems

11) References:

- Saxena, Vashist, Cost Management
- Ravi N. Kishor, Cost & Management Accounting, Publication Taxmonth
- P. N. Reddy, Essential of Management Accounting, Himalaye
- Robert S Kailar, Advanced Management Accounting, Holl
- S. R. Varshney, Financial Of Management Accounting, Wisdom
- I. M. Pandey, Management Accounting, Vikas
- D. K. Mattal, Cost & Management Accounting, Galgotia
- Khan & Jain, Management Accounting, Tata Megaw
- R.P. Resstogi, Management Accounting

COURSE DETAILS

1) Title of the Course: Operation Research

2) Course Code : SF-AF-III-E-OR

3) Course Objective:

The Course will help the learner –

- To understand operations research methodologies
- To solve various problems practically
- To proficient in case analysis and interpretation

4) Course Outcome (CO) :

CO1- The learner will be able to Formulate and solve mathematical model (linear programming problem) for a physical situation like production, distribution of goods and economics.

CO2- The learner will be able to Use appropriate techniques to represent and analyze projects with a view to managing resources, minimizing costs, and coping with uncertainty.

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Course Details For Semester: III & IV

CO3- The learner will be able to Solve numerical on Transportation Models and Assignment Models.

- 5) **Category of Course :** Elective Course
- 6) **Semester :** III
- 7) **Total Hours:** 60 hours
- 8) **Total Credits:** 3 credits
- 9) **Evaluation Pattern :**
 - a. **Total Marks:** 100 Marks (10 Point Grading System)
 - b. **Passing Criteria:** 40% Marks (04 Grade Points)
 - c. **Marking Scheme :** 60:40 Pattern
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
 - d. **Mode of Evaluation of Answer-book :** Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	

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	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Operational Research and Linear Programming	a) Introduction To Operations Research • Operations Research - Definition, Characteristics of OR, OR Techniques, Areas of Application, Limitations of OR. b) Linear Programming Problems: Introduction and Formulation • Introduction to Linear Programming • Applications of LP • Components of LP • Requirements for Formulation of LP Problem • Assumptions Underlying Linear Programming • Steps in Solving LP Problems

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Course Details For Semester: III & IV

		<ul style="list-style-type: none"> • LPP Formulation (Decision Variables, Objective Function, Constraints, Non • Negativity Constraints) c) Linear Programming Problems: Graphical Method <ul style="list-style-type: none"> • Maximization & Minimization Type Problems. (Max. Z & Min. Z) • Two Decision Variables and Maximum Three Constraints Problem • Constraints can be “less than or equal to”, “greater than or equal to” or a combination of both the types i.e. mixed constraints. • Concepts: Feasible Region of Solution, Unbounded Solution, Redundant • Constraint, Infeasible Solution, Alternative Optima. d) Linear Programming Problems: Simplex Method <ul style="list-style-type: none"> • Only Maximization Type Problems. (Only Max. Z). No Minimization problems. • (No Min. Z) Numerical on Degeneracy in Maximization Simplex Problems. • Two or Three Decision Variables and Maximum Three Constraints Problem. (Upto Maximum Two Iterations) • All Constraints to be “less than or equal to” Constraints. (“Greater than or Equal to” Constraints not included.) • Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, • Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate • Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, • Percentage Utilization of Resources, Decision for Introduction of a New Product.
II	Assignment and Transportation Models	<ul style="list-style-type: none"> a) Assignment Problem – Hungarian Method <ul style="list-style-type: none"> • Maximization & Minimization Type Problems. • Balanced and Unbalanced Problems. • Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Assignment Problems. • Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column • Minimization. b) Transportation Problems

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

		<ul style="list-style-type: none"> • Maximization & Minimization Type Problems. • Balanced and Unbalanced problems. • Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Transportation Problems. • Initial Feasible Solution (IFS) by: <ul style="list-style-type: none"> • a. North West Corner Rule (NWCR) • b. Least Cost Method (LCM) • c. Vogel's Approximation Method (VAM) • Maximum 5 x 5 Transportation Matrix. • Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ) • Maximum Two Iterations (i.e. Maximum Two Loops) after IFS.
<p align="center">III</p>	<p>Network Analysis</p>	<ul style="list-style-type: none"> • Critical Path Method (CPM) • Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, • Concurrent and Burst Activity, • Construction of a Network Diagram. Node Relationship and Precedence • Relationship. • Principles of Constructing Network Diagram. • Use of Dummy Activity • Numerical Consisting of Maximum Ten (10) Activities. • Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project • Completion Time. • Forward Pass and Backward Pass Methods. • Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, • Free Float, Independent Float and Interfering Float • b) Project Crashing • Meaning of Project Crashing. • Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. • Cost Slope of an Activity. • Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs. • Time – Cost Trade off in Project Crashing. • Optimal (Minimum) Project Cost and Optimal Project Completion Time.

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		<ul style="list-style-type: none"> • Process of Project Crashing. • Numerical Consisting of Maximum Ten (10) Activities. • Numerical based on Maximum Four (04) Iterations of Crashing <p>c) Program Evaluation and Review Technique (PERT)</p> <ul style="list-style-type: none"> • Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). • Expected Time (te) of an Activity Using Three Time Estimates. • Difference between CPM and PERT. • Numerical Consisting of Maximum Ten (10) Activities. • Construction of PERT Network using tevalues of all Activities. • Mean (Expected) Project Completion Time. • Standard Deviation and Variance of Activities. • Project Variance and Project Standard Deviation. • ‘Prob. Z’ Formula. • Standard Normal Probability Table. Calculation of Probability from the • Probability Table using ‘Z’ Value and Simple Questions related to PERT Technique. • Meaning, Objectives, Importance, Scope, RORO/LASH
<p align="center">IV</p>	<p align="center">Job Sequencing and Theory of Games</p>	<ul style="list-style-type: none"> • Job Sequencing Problem • Processing Maximum 9 Jobs through Two Machines only. • Processing Maximum 6 Jobs through Three Machines only. • Calculations of Idle Time, Elapsed Time etc. <p>b) Theory of Games</p> <ul style="list-style-type: none"> • Introduction • Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, • Maximin, Maximax, Saddle Point. • Types of Games. • Numericals based on: • Two Person Zero Sum Games including strictly determinable and Fair Game • - Pure Strategy Games (Saddle Point available). Principles of Dominance method.

11) References:

- Dr. Mrs. Anjali Ghanekar, Essentials of Organisation Development, Everest Publishing House

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Course Details For Semester: III & IV

- French, W.L. and Bell, C.H., Organisation Development, Prentice-Hall, New Delhi, 1995.
- Harvey, D.F. and Brown, D.R., An Experimental Approach to Organization Development, Prentice-Hall, Englewood Cliffs, N.J., 1990
- Cummings, T. G. & Worley, C. G. (2009). Organization Development and Change (9th edition). Canada: South-Western Cengage Learning
- Thomas G. Cummings and Christopher G. Worley, Organization Development and Change, Thomson South-Western, 8th Edition 2004.
- Cummings, T. G., Theory of Organization Development and Change, South Western.
- Ramanarayan, S. and Rao, T.V., Organization Development: Accelerating Learning and Transformation, 2nd Edition, Sage India, 2011.
- Richard L, Organisation, Theory, Change and Design , India Edition (Cengage Learning)
- Garath R Jones, Mary Mathew , Organisation Theory, Design and Change: Sixth Edition, Pearson
- Wendell L French, Cecil H Bell, Jr, Veena Vohra , Organisation Development , Sixth Edition, Pearson Education

COURSE DETAILS

1) Title of the Course: Information Technology - I

2) Course Code : SF-AF-III-AB-IT

3) Course Objective:

The Course will help the learner –

- To be familiar with the essential contrivances for steering business transactions through the various resources of information technology.
- To have basic knowledge about computers, networks and information technology.

4) Course Outcome (CO) :

CO1 – To provide the learners with fundamental knowledge of the use of computers in business.

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Course Details For Semester: III & IV

CO2 - To provide exposure to the Learner about information technology, networks and MS Office.

CO3 – The learner will be able to understand the various terms and concepts of information technology.

5) Category of Course : Skill/Ability Enhancement Courses

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		

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Course Details For Semester: III & IV

Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Computers	<ul style="list-style-type: none"> • History of Computers • Parts of Computers • Hardware: Specifications and Data Storage Management • Soft wares: Concept of System Software and Applications • Networking: Introduction and Types of Network Topologies
II	Office Productivity Tools	<ul style="list-style-type: none"> • <u>MS Word</u>: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up

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Course Details For Semester: III & IV

		<ul style="list-style-type: none"> • <u>MS Excel</u>: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up • <u>Power Point</u>: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. • <u>Use of Tools In Accounting</u> : Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation
III	Web & Electronic Commerce	<ul style="list-style-type: none"> • Use of Various Web Browser, Information Searching Tools, Downloading, Create New email ID, Sending Data through email, Search Engine Optimization. • Meaning, Advantages and Limitations of E-Commerce, The Role of Strategy in • E-Commerce, Value Chains in E-Commerce, Infrastructure for Electronic Commerce • Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce, Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion • Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce
IV	Introduction to Internet and other emerging technologies	<ul style="list-style-type: none"> • Introduction – Internet Components – Electronic Commerce – E-commerce Applications – Electronic Data Exchange – Extranet – Payment Systems – Risks and Security Considerations – Legal Issues – Other Emerging Technologies

11) References:

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

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

- E-mail for Everyone – Leon Alexis & leon – Methews

COURSE DETAILS

1) Title of the Course: Foundation Course – II (Financial Market Operations)

2) Course Code : SF-AF-III-ID-FC

3) Course Objective:

The Course will help the learner –

- To understand various components of financial market
- To analyze various terminologies associated with the financial markets
- To understand special category of securities such as derivatives and types of derivatives

4) Course Outcome (CO) :

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

CO1 –Learner learns different components of a financial system and their role.

CO2 – Learner understands various instruments, participants and operation of the money market

CO3 – Learner can analyze various types of derivatives.

5) Category of Course : Multi-disciplinary/ Interdisciplinary course

6) Semester : III

7) Total Hours: 60 hours

8) Total Credits: 2 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			

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Course Details For Semester: III & IV

	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	An Overview of the Financial System	<ul style="list-style-type: none"> • Saving and Investment Money, Inflation and Interest Banking and Non-Banking Financial Intermediaries
II	Financial Markets	<ul style="list-style-type: none"> • Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India • Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

III	Financial Instruments	<ul style="list-style-type: none">• Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others
IV	Financial Services	<ul style="list-style-type: none">• Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter- corporate Loans, Raising term Finance and Loan Syndication.• Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper

11) References:

- Khan M.Y, Financial Services, Mc Graw Hill Education.
- Dr.S. Gurusamy, Financial Services, Vijay Nicole Imprints.
- E. Gordon and K. Natarajan – Financial Markets and Services
- Niti Chatnani- Commodity markets McGraw Hill Publication
- S. Kevin, - Commodities & financial derivatives PHI Learning Pvt ltd

COURSE DETAILS

1) Title of the Course: Advanced Excel

2) Course Code: SF-AF-III-AD-AEX

3) Course Objective:

The course will help the learner to -

- Enter and edit data.
- Format data and cells.
- Construct formulas, including the use of built-in functions, and relative and absolute references.
- Create Pivot tables and charts.
- Convert text and validate and consolidate data.

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

- Import and Export Data

4) Course Outcome (CO):

CO1- The learner will be able to master Microsoft Excel from Beginner to Advanced

CO2- The learner will be able to build a solid understanding on the Basics of Microsoft Excel

CO3- The learner will be able to learn the most common Excel functions used in the Office

CO4- The learner will be able to maintain large sets of Excel data in a list or table

CO5- The learner will be able to create dynamic reports by mastering one of the most popular tools, PivotTables

5) Category of Course : Additional Course

6) Semester: III

7) Total Hours: 60 hours

8) Total Credits: 2 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	

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Course Details For Semester: III & IV

	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Excel and Logical Functions	<ul style="list-style-type: none"> • Using Basic Functions • Formatting and Proofing • Mathematical functions • Protecting files • Date and time functions • Printing workbook • What if analysis • If analysis

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

		<ul style="list-style-type: none">• Nested Ifs• Complex if functions
II	Data Validations and Look Up functions	<ul style="list-style-type: none">• Manage primary and secondary axis.• Dynamic Dropdown• V Lookup and H Look functions• Index and match• Nested V Lookup• Worksheet linking
III	Pivot Tables	<ul style="list-style-type: none">• Creating pivot tables• Advance value field setting• Grouping based on numbers and dates• Array functions• Using array formulas• Array with if and lookup functions
IV	Chart and Slicers	<ul style="list-style-type: none">• Bar Chart, Pie Chart, Line chart, etc• Filter data using slicers• Manage primary and secondary axis• Excel Dashboard• Planning a dash board• Adding tables and charts to dashboard• Adding dynamic content to dashboard

11) References:

- Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource.
- Excel 2016 ALL-IN-ONE for Dummies.
- Excel: QuickStart Guide from Beginner to Expert.
- Excel 2016: Pivot Table Data Crunching. ...
- Power Pivot and Power BI: The Excel User's Guide to DAX, Power Query, Power BI, and Power Pivot.
- Microsoft Excel Dashboards and Reports

SEMESTER – IV

COURSE DETAILS

1) Title of the Course: Business Law- II

2) Course Code : SF-AF-IV-C-BL

3) Course Objective:

The Course will help the learner –

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Course Details For Semester: III & IV

- To know the concept of partnership and procedure of registration of partners with their rights and duties and other relevant provisions under The Indian Partnership Act 1932.
- To study the relevant provisions under Limited Liability Partnership Act, 2008.
- To understand the laws related to health, safety and welfare of the employees in a factory under Factories Act, 1948.
- To study relevant definitions, incorporation of companies and other important provisions under Companies Act, 2013.

4) Course Outcome (CO) :

CO1 – It will help or Learner to understand rights and liabilities of partners, Registration, Incorporation and Dissolution of partnership firm.

CO2 – It will help a Learner to understand nature of LLP, merits of LLP and process of winding up of LLP.

CO3-- Learner can acquire in depth knowledge about the provisions of Health safety and welfare measures for workers and its inspection.

CO4-- Learner will understand various definitions that are required to learn provision of company Act 2013.

5) Category of Course : Core Course

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

9) Evaluation Pattern :

- a. **Total Marks:** 100 Marks (10 Point Grading System)
- b. **Passing Criteria:** 40% Marks (04 Grade Points)
- c. **Marking Scheme** : 60:40 Pattern
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. **Mode of Evaluation of Answer-book** : Online/Offline
- e. **Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

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Course Details For Semester: III & IV

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks

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Course Details For Semester: III & IV

TOTAL	40 Marks
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10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	The Indian Partnership Act - 1932	<ul style="list-style-type: none">• Concept of Partnership<ul style="list-style-type: none">- Partnership and Company- Test for determination of existence for partnership- Kinds of partnership• Registration and effects of non-registration of Partnership• Rights and Duties of Partners• Authority and Liability of partners• Admission, Retirement and Expulsion of Partner• Dissolution of Partnership
II	Limited Liability Partnership Act – 2008	<ul style="list-style-type: none">• Nature of Limited Liability Partnership• Incorporation of Limited Liability Partnership• Extent and Limitation of Liability of Limited Liability Partnership and Partners• Contributions• Conversion Into Limited Liability Partnership• Winding Up and Dissolution
III	Factories Act – 1948	<ul style="list-style-type: none">• Definitions<ul style="list-style-type: none">• Section 2 (k) – Manufacturing Process,• Section 2 (l) – Workers• Section 2 (m)– Factory• Provisions pertaining to<ul style="list-style-type: none">i. Health- Section 11 to Section 20ii. Safety- Section 21 to Section 41iii. Welfare- Section 42 to Section 49
IV	Company Law (Companies Act, 2013)	<ul style="list-style-type: none">• Definitions• Section 2<ul style="list-style-type: none">○ Clause (2) – Accounting Standard○ Clause (7) – Auditing Standard○ Clause (13) – Books of Accounts○ Clause (31) – Deposit○ Clause (41) – Financial Year○ Clause (42) – Foreign Company○ Clause (47) – Independent Director○ Clause (48) – Indian Depository Receipts

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Course Details For Semester: III & IV

		<ul style="list-style-type: none">○ Clause (62) – One Person Company○ Clause (85) – Small Company <p>Incorporation of companies (Section 3 to Section 20)</p> <p>Public Offer (Sections 23, 25 to 28, 33, 35, 39)</p> <p>Private Placement (Section 42)</p> <p>Share Capital and Debentures (Sections 43, 46, 47, 52 to 56, 61 to 72)</p>
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11) References:

- Gulshan, S.S. Company Law. New Delhi. Excel Books. (2008)
- Gulshan, S.S. Kapoor, G.K. Patiwal, Manisha. And Basu, Sanjibkumar. Law, Ethics and Communication. New Delhi. New Age International Publishers. 2008.
- Jagota, Dr. Rajni. Company Law. New Delhi. Taxmann Publication. 2020.
- Kuchhal, M.C. Business Law. New Delhi. Vikas Publishing House Pvt. Ltd. 2011.
- Nadhani, Asok. Business and Corporate Laws. New Delhi. BPB Publications. 2009.
- Singh, Avtar. Business Law. Lucknow. EBC Publishing Ltd. 2011.

COURSE DETAILS

1) Title of the Course: Cost Accounting - IV

2) Course Code : SF-AF-IV-C-COST

3) Course Objective:

The Course will help the learner –

- To be aware of various techniques of analysis in Cost Accounting

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

- To develop skills of analysis and evaluation in cost accounting
- To understand, develop and apply the techniques of Costing in the decision making process in the business

4) Course Outcome (CO) :

CO1 – The learner will be able to prepare different types of budgets required for the business

CO2 – The learner will be in a position to apply Cost Accounting techniques of budgeting, Marginal Costing and Standard Costing in decision making in the business

5) Category of Course : Core Course

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

I	Budgeting and Budgetary Control	<ul style="list-style-type: none">• 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
II	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis	<ul style="list-style-type: none">• 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
III	Managerial Decision Making	<ul style="list-style-type: none">• Make or buy• Sales mix decisions• Exploring new markets• Plant shut down decision• Practical problems
IV	Standard Costing and Variance Analysis	<ul style="list-style-type: none">• Material Cost variance• Labour cost variance• Variable overhead variances• Fixed Overhead variances• Sales variances• Practical problems

11) References:

- Swaminathan, Lectures on Costing, S. Chand and Company (P) Ltd., New Delhi
- C.S. Rayudu, Cost Accounting, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Jawahar Lal and Seema Srivastava, Cost Accounting, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Ravi M. Kishore, Cost Accounting, Taxmann Ltd., New Delhi
- N.K. Prasad, Principles and Practices of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
- B.K. Bhar, Cost Accounting Theory and Practice, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- M.N. Arora, Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd., New Delhi
- V.K. Saxena, C.D. Vashist, Advanced Cost and Management Accounting: Problems and Solutions, S. Chand and Company (P) Ltd., New Delhi

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

- S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers, Ludhiana
- M. Hanif, Modern Cost and Management Accounting, Tata McGraw Hill Education Pvt. Ltd., New Delhi

COURSE DETAILS

- 1) Title of the Course: Financial Accounting - IV
- 2) Course Code : SF-AF-IV-C-FA

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

3) Course Objective:

The Course will help the learner –

- To study relevant provisions of Companies Act related to preparation of Final Account and prepare financial statements as per Companies Act.
- To obtain in depth knowledge about issue of preference shares and the methods of redemption of fully paid up preference shares as per Companies Act, 2013.
- To understand the provisions regarding redemption of debentures under the Companies Act, 2013 and explain the accounting treatment for the same.
- To understand the concept of Profit Prior to Incorporation and calculate the Profit/Loss for pre and post incorporation periods separately.
- To study the conversion of currencies and incorporation in head office account of Foreign Branch.

4) Course Outcome (CO) :

The learner will be able to -

CO1 – Apply to formats of Company Final Accounts as per Indian Company’s Act, 2013 in practical manner with notes to accounts.

CO2-- Understand provisions regarding issue and redemption of preference shares as per Company’s Act, 2013 and applying practically to solve practical problems.

CO3 – Understand various types of redemption of debentures and they are able to understand provisions regarding redemption of debentures.

CO4 – Apply conversion of Foreign currency into Indian currency when, to solve practical problems about foreign branches.

CO5 – Classify appropriate basis for allocation regarding Profit Prior to Incorporation and applying when to solve practical problem.

5) Category of Course : Core Course

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

- a. Total Marks: 100 Marks (10 Point Grading System)**

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Preparation of Final Accounts of Companies	<ul style="list-style-type: none"> • Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) • Preparation of financial statements as per Companies Act. (excluding cash flow statement) • AS 1 in relation to final accounts of companies (disclosure of accounting policies)
II	Issue and Redemption of Preference Shares	<ul style="list-style-type: none"> • Provision of the Companies Act for issue and redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. • Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the Capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) • Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilized for premium payable on redemption of preference shares.
III	Redemption of Debentures	<ul style="list-style-type: none"> • Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, • Creation and investment of DRR including The Companies (Share Capital and

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Course Details For Semester: III & IV

		<ul style="list-style-type: none">• Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures• Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of debentures)
IV	<ul style="list-style-type: none">• Ascertainment and Treatment of Profit Prior to Incorporation• Foreign Branch	<ul style="list-style-type: none">• Principles for ascertainment• Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes• Conversion as per AS 11 and incorporation in HO accounts

11) References:

- Grewal, T.S. and Gupta, S.C. *Introduction To Accountancy*. New Delhi. S.Chand & Company Ltd. 2010.
- Hanif, *Advanced Accounting*. Mumbai. Tata Mc. Grow Hill and Co. Ltd.2006.
- Lingiseti, Venu. *Accounting and its applications*. Hyderabad. The Icfai University Press.2009.
- Maheshwari,S.N. *Financial Accounting*. New Delhi. Vikas Publishing House Pvt. Ltd.2011.
- Mukhopadhyay, Dinabandhu. *Financial Accounting*. New Delhi. S.Chand & Company Ltd. 2011.
- Rao, Thukaram. *Advanced Accountancy*. New Delhi. New Age International (P) Ltd.Publishers.2005.
- Sujatha, B. *Accounting Standards in India: Towards Coverage*. Hyderabad. The Icfai University Press. 2007.
- Shukla, M.C. *Advanced Accounts*. New Delhi. S.Chand & Company Ltd. 2012.
- Sharma, D.G. *Accounting Standards*. New Delhi. Taxmann Allied Services (P.) Ltd.2006.
- Wood, Frank. And Sangster, Alan. *Business Accounting*. United Kingdom. Dorling Kindershey (India) Pvt. Ltd. 2010.

COURSE DETAILS

1) Title of the Course: Direct Tax - II

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

2) Course Code : SF-AF-IV-E-DT

3) Course Objective:

The Course will help the learner –

- To understand the provisions of Income Tax Law related to Clubbing of Income and Set off and Carry Forward of Losses
- To develop the ability to Compute Total Income and Income Tax liability thereon
- To understand different types of Income Returns under Income Tax Act in India
- To understand the concepts and provisions of Advance Tax, Tax Deducted at Source (TDS) and Double Taxation Avoidance Agreement (DTAA)

4) Course Outcome (CO) :

CO1 - The learner will be able to compute the Total Income and Income Tax liability of an Individual and Firm

CO2 - The learner will be able to prepare the Return of Income under Income Tax Act

CO3 - The learner will be able to determine the Advance Tax liability of a person which is considered as an important aspect of Income Tax Planning

CO4 - Knowledge of different aspects of Income Tax Law including TDS and DTAA will help the learner in securing jobs in the current Accounting and Tax Market

5) Category of Course : Elective Course

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Clubbing of Income and Set Off & Carry Forward of Losses	<ul style="list-style-type: none">• Clubbing of Income - Section 60 to 65• Set Off & Carry Forward of Losses – Section 70, 81, 71B, 72, 73, 74
II	Computation of Income and Tax liability, Return of Income - Sec 139	<ul style="list-style-type: none">• Computation of Tax liability of Individual & HUF• Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax• Return of Income – Sec 139 (Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D))
III	Tax Deduction at Source, Advance Tax and Interest Payable u/s 234A, 234B, 234C	<ul style="list-style-type: none">• Basic Aspects of Deduction of Taxes at Source : Sec: 192 – TDS on Salary, Sec: 194A – TDS on Interest, Sec: 194C – TDS on Contractor, Sec: 194H – TDS on Commission, Sec: 194I – TDS on Rent, Sec: 194J – TDS on Professional Fees• Advance Tax U/S 207, 208, 209, 210 & 211 : Sec: 207 – Income Liable to Advance Tax, Sec: 208 – Liability of Advance Tax, Sec: 209 – Computation of Advance Tax, Sec: 210 – Payment of Advance Tax by Assessee on His Own Account, Sec: 211 – Due Dates of Payment of Advance Tax• Interest Payable U/S 234A, 234B, 234C : Sec: 234A – Interest for default in furnishing return of income, Sec: 234B – Interest for default in payment of advance tax, Sec: 234C – Interest for deferment of advance tax
IV	DTAA u/s 90 & 91 and Tax Planning & Ethics in Taxation	<ul style="list-style-type: none">• DTAA u/s 90 & 91• Tax Planning & Ethics in Taxation – Basic Concepts

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

11) References:

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

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Financial Management - I

2) Course Code: SF-AF-IV-E-FM

3) Course Objective:

The Course will help the learner –

- To develop ability to analyze and interpret various tools of financial analysis and planning.
- To gain knowledge of management and financing of working capital
- To understand concepts relating to financing and investment decisions

4) Course Outcome (CO): After studying this course, learner will be able to-

CO1 – Learn about different sources of funds available to business, both internal and external.

CO2 - Understand the concept of time value of money and relationship between present value and future value of money.

CO3 – Discuss and interpret the types of leverages.

CO4 - Evaluate investment projects using various capital budgeting techniques like Payback period, NPV, ARR, IRR, etc.

CO5: Discuss meaning and measure cost of individual component capital

5) Category of Course : Elective Course

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Financial Management and Concepts in Valuation	<ul style="list-style-type: none">• Introduction to FM• Meaning• Importance, Scope and Objectives• Profit vs Value Maximization• Types of financing• The Time Value of Money• Present Value• Internal Rate of Return• Bonds Returns• The Returns from Stocks• Annuity Techniques of Discounting• Techniques of Compounding
II	Leverage	<ul style="list-style-type: none">• Introduction• EBIT & EPS• Analysis Types of Leverages: Operating• Leverage, Financial Leverage & Composite• Leverage Relationship between Operating• Leverage and Financial Leverage (Including• Practical Problems)
III	Capital Budgeting	<ul style="list-style-type: none">• Payback Period• Discounted Payback period• Average Rate of Return• Net Present Value• Profitability Index
IV	Cost of Capital	<ul style="list-style-type: none">• Introduction• Definition and Importance of Cost of Capital• Measurement of Cost of Capital• WACC (Including Practical Problems)

11) References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Equity & Debt Market

2) Course Code : SF-AF-IV-E-EDM

3) Course Objective:

The Course will help the learner –

- To understand the evaluation of various aspects of financial markets.
- To study financial policies and development of financial instruments.
- To examine process and evolving the strategies during crisis.

4) Course Outcome (CO) :

CO1 – The learner will help them develop good understanding of primary market and secondary market in equity market.

CO2 – The learner will understand the role and functioning of the market.

CO3 – The learner will be aware of the legislative, executive and judicial functions of such regulatory authorities.

5) Category of Course : Elective Course

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Financial Market	<p>C. Equity market – meaning & definitions of equity share; Growth of Corporate sector & simultaneous growth of equity shareholders; divorce between ownership and management in companies; development of Equity culture in India & current position.</p> <p>D. Debt market – Evolution of Debt markets in India; Money market & Debt markets in India; Regulatory framework in the Indian Debt market.</p>
II	Dynamics of Equity Market	<ul style="list-style-type: none">• Primary:<ol style="list-style-type: none">1)IPO – methods followed (simple numerical)2) Book building3)Role of merchant bankers in fixing the price4)Red herring prospectus – unique features5)Numerical on sweat equity, ESOP & Rights issue of shares• Secondary: <ol style="list-style-type: none">1) Definition & functions of stock exchanges2) Evolution & growth of stock exchanges3)Stock exchanges in India4)NSE, BSE OTCEI & overseas stock exchanges5)Recent developments in stock exchanges6)Stock market Indices
III	Players in debt markets	<ul style="list-style-type: none">• Players in debt markets:<ol style="list-style-type: none">1)Govt. securities2)Public sector bonds & corporate bonds3)open market operations4)Security trading corp. of India5)Primary dealers in Govt. securities• Bonds:<ol style="list-style-type: none">1)Features of bonds2)Types of bonds
IV	Valuation of Equity & Bonds	<ul style="list-style-type: none">• Valuation of equity:<ol style="list-style-type: none">1. Balance sheet valuation2. Dividend discount model (zero growth, constant growth & multiple growth)3. Price earning model• Valuation of bonds<ol style="list-style-type: none">1. Determinants of the value of bonds2. Yield to Maturity3. Interest rate risk4. Determinants of Interest Rate Risk

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

11) References:

- Allen, Larry.1750-2000. *The Global Financial System*.
- Ian H, Giddy. 1994. *Global Financial Markets*. Houghton Mifflin.
- Saunders, Anthony. and Cornett, Marica Millon. *Financial markets & institutions: A modern perspective: TMIT*.
- L,M Bhole. *Financial institutions & markets: Structure, growth & innovations*. 5th ed. T MH.
- Chandra, P. 2011.*Corporate Valuation and Value Creation*. 1st ed. TMH.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Information Technology - II

2) Course Code : SF-AF-IV-AB-IT

3) Course Objective:

The Course will help the learner –

- To study Business process management
- To study automation of business process.
- To study computerized accounting system software like Tally ERP
- To study Management Information System which helps organization like HR, Market and Finance
- To study Internal audits to evaluate the effectiveness of a operation's internal controls

4) Course Outcome (CO) :

CO1 – Learner will know need and importance of business process, business process management in IT, BPM life cycle

CO2 - Learner will learn importance and applications of information system in management, role of computer in MIS

CO3 – Learner will learn different IT auditing techniques

5) Category of Course : Skill/Ability Enhancement Courses

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Business Process	<p>E. Introduction, Definition and Meaning of Business Process</p> <p>F. Flow of business process for accounting, purchase, sales and finance</p> <p>G. Classification of business processes</p> <p>H. Introduction, Definition and Meaning of Business Process Management</p> <p>I. Principles and practices of Business Process Management</p> <p>J. Business Process Management life cycle</p> <p>K. Theories of Business Management Process</p> <p>L. Implementation of Business Process Management – need, key factors and importance</p> <p>M. Automation of business Processes – benefits, risks, challenges</p> <p>N. Accounting systems automation</p> <p>O. IT and Business Process Management</p> <p>P. Information Systems – Meaning, Use of IT in Accountancy</p>
II	Computerized Accounting System	<ul style="list-style-type: none"> • Introduction and Meaning • Uses and Benefits , Role • Need and requirements of computerized accounting • Basic requirements of computerized accounting system • Limitations of computerized accounting system • Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports • Accounting Software -Introduction and Meaning, Advantages of Accounting Software -Uses of Accounting Software, Various Accounting Softwares Accounting Software TALLY – Accounting and Reports
III	Concept of MIS Reports in Computer Environment	<ul style="list-style-type: none"> • Introduction, Concept of MIS • Need for MIS, Characteristic of MIS • Outputs of MIS, Role of MIS • Guidelines for Developing MIS reports • Functional Aspects of the MIS • Problems in MIS • Knowledge required for studying MIS • MIS and Computer

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PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

IV	IT and Auditing	<ul style="list-style-type: none">• Need and importance of IT in Auditing• Auditing in IT Environment• Additional Information
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11) References:

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

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Foundation Course – III (Introduction to Management)

2) Course Code : SF-AF-IV-ID-FC

3) Course Objective:

The Course will help the learner –

- To understand the basic concepts of management.
- To get introduced to the features and process of planning and decision making.
- To learn extensively about proper directing, organizing and leading.

4) Course Outcome (CO) :

CO1 – The learner will be able to plan and organize as an entrepreneur.

CO2 - The learner will be able to understand the process of recruitments, selection and interviews.

CO3 – The learner will be able to know the importance of directing, leadership, motivation and coordination.

5) Category of Course : Multi-disciplinary/ Interdisciplinary courses

6) Semester : IV

7) Total Hours: 60 hours

8) Total Credits: 2 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Basic Management Concepts And Planning	Q. Introduction to Management, R. Definition of Management S. Nature of Management T. Objectives of Management U. Administration vs Management V. Levels of Management W. Principles of Management. X. Definition and Importance of Planning Y. Process of Planning Z. Limitations of Planning AA. Features of Sound Planning BB. Features and process of decision making
II	Organizing	<ul style="list-style-type: none">• Definition, nature and significance• Process of organization• Principles of organisation• Formal and Informal organisation - features, advantages and disadvantages• Centralization and decentralization – factors, merits and demerits• Departmentation and Delegation.
III	Staffing	<ul style="list-style-type: none">• Meaning, Importance of Staffing• Recruitment and its sources• Selection procedure• Distinction between Recruitment and Selection• Employment tests and types of interviews.
IV	Directing and Controlling	<ul style="list-style-type: none">• Meaning and Importance of directing• Principles of Directing• Leadership traits and Styles• Motivation – Importance and Factors• Co-ordination – Meaning, features and Importance• Meaning and steps in controlling Essentials of a good control system.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

11) References:

- Essentials of Management by Koontz H & W published by McGraw Hill
- Principles of Management by Ramaswamy published by Himalaya
- Management Concept and Practice by Hannagain T published by McMillan
- Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India
- Management – Text and Cases by VSP Rao published by Excel Books
- Essentials of Management by Massie Joseph published by Prentice Hall of India
- Management: Principles and Guidelines by Thomas Duening & John Ivancevich published by Biztantra
- Management Concepts and Strategies by J S Chandran published by Vikas Publishing House
- Principles of Management by Tripathy P C published by Tata McGraw Hill
- Principles of Management: Theory and Practice by Sarangi S K published by V M P Publishers

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

COURSE DETAILS

1) Title of the Course: Introduction to Tally

2) Course Code: SF-AF-IV-AD-TAL

3) Course Objective:

The Course will help the learner –

- To learn Basics of Accountancy, its principles, concepts, conventions, recording procedures, Bank reconciliation, final accounts etc.
- To learn and practice Computerized Accounting Systems using Tally.ERP.9

4) Course Outcome (CO):

After studying this course, learner will be able to-

CO1 – Maintain Books of accounts in electronic form.

CO2 – Generate various financial reports in electronic forms

CO3 – Use Financial Analysis Tools in Tally Software.

5) Category of Course: Additional Course

6) Semester: IV

7) Total Hours: 60 hours

8) Total Credits: 2 Credits

9) Evaluation Pattern:

- a. Total Marks: 100 Marks (10 Point Grading System)**
- b. Passing Criteria: 40% Marks (04 Grade Points)**
- c. Marking Scheme : 60:40 Pattern**
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. Mode of Evaluation of Answer-book : Online/Offline**

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.): 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: III & IV

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Basic of Accounting	CC. Meaning of Accounting and Process of Financial Accounting System. DD. Double Entry System of Accounting EE. Rules for recording transactions FF. Preparing Financial Statements
II	Basics of Tally Software	<ul style="list-style-type: none">• Introduction to Tally and its Features• Installing and activating Tally Software• Setting up New Company, Alteration and Shutting own Company in Tally• Security Controls in Tally
III	Voucher Entry in Tally Software	<ul style="list-style-type: none">• Types of vouchers in Tally• Creating Vouchers• Entering Transactions in Tally
IV	Generating Reports and Financial Analysis tools in Tally Software	<ul style="list-style-type: none">• Financial Statements• Statement of Accounts• Cash flow Statement• Bank Reconciliation Statement• Budgeting and Controls• Ratio Analysis• Variance Analysis

11) References:

- *Information Technology Training Programme*. Publication Department of ICAI. New Delhi. 2010

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

SEMESTER – V

COURSE DETAILS

1) Title of the Course: Financial Accounting - V

2) Course Code : SF-AF-V-C-FA5

3) Course Objective:

The Course will help the learner –

- To understand the provisions relating to underwriting of shares and debentures
- To understand the process and provisions relating to Buyback of Shares
- To understand the provisions relating to Amalgamation, Mergers and External Reconstruction
- To understand provisions relating to Internal Reconstruction and Liquidation

4) Course Outcome (CO) :

CO1 – The learner will get aware of various term and provisions related to Underwriting of Securities

CO2 – The learner will understand the process and provisions related to Buyback of Shares

CO3 – The Learner will understand different concepts and provisions relating to Amalgamation, Merger,

External / Internal Reconstruction and Liquidation of Companies

5) Category of Course : Core Course

6) Semester : V

7) Total Hours: 60 hours

8) Total Credits: 4 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Underwriting of shares & debentures	<ul style="list-style-type: none">• Introduction, Underwriting, Underwriting Commission• Provision of Companies Act with respect to Payment of underwriting commission• Underwriters, Sub-Underwriters, Brokers and Manager to issues• Types of underwriting, Abatement Clause• Marked, Unmarked and Firm-underwriting applications,• Liability of the underwriters in respect of underwriting contract• Practical problems
II	Buy Back of Shares	<ul style="list-style-type: none">• Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions).• Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)• Practical problems
III	AS – 14 - Amalgamation, Absorption and External Reconstruction (excluding inter-company holdings)	<ul style="list-style-type: none">• Meaning and Computation of purchase consideration.• Problems based on purchase method only• Practical problems
IV	Internal Reconstruction and Liquidation of Companies	<ul style="list-style-type: none">• Internal Reconstruction Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems• Liquidation of Companies Meaning of liquidation or winding up Preferential payments, Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

11) References:

- T.S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi
- Shukla and Grewal, Advanced Accounts, S. Chand and Company (P) Ltd., New Delhi
- R.L Gupta and M. Radhaswamy, Advanced Accountancy, S. Chand and Company (P) Ltd., New Delhi
- Mukherjee and Hanif, Modern Accountancy, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Lesile Chandwichk, Financial Accounting, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Dr. Dinesh Harsalekar, Financial Accounting for Management, Multi-Tech. Publishing Co. Ltd., Mumbai
- P.C. Tulsian, Financial Accounting, Pearson Publications, New Delhi
- R.N. Anthony and J.S. Reece, Accounting Principles, Richard Irwin, Inc
- Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Financial Accounting, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Williams, Financial Accounting, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Shrinivasan Anand, Company Accounting Standards, Taxman, New Delhi
- V. Rajasekaran, Financial Accounting, Pearson Publications, New Delhi
- Horngren, Introduction to Financial Accounting, Pearson Publications, New Delhi
- M. Mukherjee and M. Hanif, Financial Accounting, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Varadraj B. Bapat, Mehul Raithatha, Financial Accounting – a Managerial Perspective, Tata McGraw Hill Education Pvt. Ltd., New Delhi

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Financial Accounting - VI

2) Course Code : SF-AF-V-C-FA6

3) Course Objective:

The Course will help the learner –

- To develop skills required in preparation of final accounts of Banking Companies, Insurance Companies and Limited Liability Partnership
- To understand the concept of Non-performing Assets, Goodwill and Shares and
- To make Valuation of Goodwill and Shares

4) Course Outcome (CO) :

CO1 – The learner will be in a position to prepare Financial Statements of Banking & Insurance Companies and Limited Liability Partnership

CO2 – The learner will be able to Value Goodwill and Shares which is an important aspect of Business valuation

5) Category of Course : Core Course

6) Semester : V

7) Total Hours: 60 hours

8) Total Credits: 4 Credits

9) Evaluation Pattern :

- a. Total Marks: 100 Marks (10 Point Grading System)**
- b. Passing Criteria: 40% Marks (04 Grade Points)**
- c. Marking Scheme : 60:40 Pattern**
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. Mode of Evaluation of Answer-book : Online/Offline**

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Final Accounts of Banking Company	<ul style="list-style-type: none">• Legal provision in Banking Regulation Act, 1949 relating to Accounts.• Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.• Bill purchase and discounted, rebate of bill discounted.• Final Accounts in prescribed form• Non – performing assets and Income from non – performing assets.• Capital Adequacy• Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.
II	Final Accounts of Insurance Company (Excl. Life Insurance) and Non – Banking Financial Companies	<ul style="list-style-type: none">• Final Accounts of Insurance Company : General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS• Non-Banking Financial Companies : Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy
III	Valuation of Goodwill and Shares	<ul style="list-style-type: none">• Valuation of Goodwill : Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method• Valuation of Shares : Intrinsic Value Method, Yield method and Fair Value Method
IV	Accounting for Limited Liability Partnership	<ul style="list-style-type: none">• Statutory provisions• Conversion of partnership business into Limited Liability Partnership• Final accounts

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

11) References:

- T.S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi
- Shukla and Grewal, Advanced Accounts, S. Chand and Company (P) Ltd., New Delhi
- R.L Gupta and M. Radhaswamy, Advanced Accountancy, S. Chand and Company (P) Ltd., New Delhi
- Mukherjee and Hanif, Modern Accountancy, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Lesile Chandwichk, Financial Accounting, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Dr. Dinesh Harsalekar, Financial Accounting for Management, Multi-Tech. Publishing Co. Ltd., Mumbai
- P.C. Tulsian, Financial Accounting, Pearson Publications, New Delhi
- R.N. Anthony and J.S. Reece, Accounting Principles, Richard Irwin, Inc
- Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Financial Accounting, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Williams, Financial Accounting, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Shrinivasan Anand, Company Accounting Standards, Taxman, New Delhi
- V. Rajasekaran, Financial Accounting, Pearson Publications, New Delhi
- Horngren, Introduction to Financial Accounting, Pearson Publications, New Delhi
- M. Mukherjee and M. Hanif, Financial Accounting, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Varadraj B. Bapat, Mehul Raithatha, Financial Accounting – a Managerial Perspective, Tata McGraw Hill Education Pvt. Ltd., New Delhi

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Indirect Tax - I

2) Course Code: SF-AF-V-E-IDT

3) Course Objective:

The Course will help the learner –

- To acquire the ability and analyze and interpret the provisions of the goods and services tax and recommend solution to practical problems.

4) Course Outcome (CO):

After studying this course, learner will be able to -

CO1 – Understand Concept of GST and need of GST in India

CO2 – Understand and analyze the taxable event under GST Supply

CO3 – Describe the Intra State Supply, Inter State supply and provisions pertaining to levy and collection of GST.

CO4 – Get an overview of the Goods and Services exempt from GST.

CO5 – Know the provisions relating to determination of place of supply of Goods and Services, both in case of domestic as well as cross-border transactions and analyze the same to determine the place of supply of given situation.

CO6 – Apply the concepts relating to time of supply of goods and/ or services in problem solving.

CO7 – Compute the Value of supply in different scenarios

CO8- Explain when a person becomes liable to get registered under GST, scenarios when registration is compulsory and identify the person not liable to get registered.

CO9 – Identify the persons eligible to file various statements/ returns as also the forms prescribed therefore and explain the periodicity for filing such returns.

CO10 – Explain the provisions relating to revised tax invoice, Bill of supply, receipt voucher, refund voucher, payment voucher, etc.

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

- 5) **Category of Course:** Elective Course
- 6) **Semester:** V
- 7) **Total Hours:** 60 hours
- 8) **Total Credits:** 3 credits
- 9) **Evaluation Pattern:**
 - a. **Total Marks:** 100 Marks (10 Point Grading System)
 - b. **Passing Criteria:** 40% Marks (04 Grade Points)
 - c. **Marking Scheme :** 60:40 Pattern
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
 - d. **Mode of Evaluation of Answer-book :** Online/Offline
 - e. **Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Indirect Taxation and GST	<ul style="list-style-type: none">• Basics for Indirect Taxation.• Introduction to GST• Definitions• Levy and Collection of GST.
II	Concept of Supply	<ul style="list-style-type: none">• Taxable Event Supply• Place of Supply• Time of Supply• Value of Supply
III	Registration and Computation of GST	<ul style="list-style-type: none">• Registration under GST• Computation and Payment of GST
IV	Documentation and Filing of Returns	<ul style="list-style-type: none">• Documentation• Returns

11) References:

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST by V.S. Datey, Taxmann
- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Financial Management - II

2) Course Code: SF-AF-V-E-FM

3) Course Objective:

- To understand meaning, importance and scope of financial management in an entity.
- To develop an understanding of various aspects of financial management
- To acquire the ability to apply such knowledge in decision-making.
- To acquire the ability to apply financial management and techniques in strategic decision making.

4) Course Outcome (CO):

On successful completion of the course Learners will be able to:

CO1 – Evaluate investment projects using various advanced capital budgeting techniques like Sensitivity Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.

CO2 – Make Economic Analysis, Industry Analysis, Technical Analysis

CO3 – Understand Basics of Mutual Funds and evaluate performance of Mutual Funds.

CO4 - Understand Theories on Dividend policies and Practical considerations in Dividend Policies.

5) Category of Course : Elective Course

6) Semester : V

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Strategic Financial Management and Credit Management	<ul style="list-style-type: none">• Strategic Financial Management – Need and Importance• Corporate, Business and Functional Strategy• Financial Planning - Need and Importance• Profit and Wealth Maximization• Interface of Financial Policy and Strategic Management• Relationship of Finance to Economics and Accounting• Role of Financial Manager• Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India
II	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 - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)• Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems• Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.
III	Capital Structure and Dividend Decisions	<ul style="list-style-type: none">• Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure• Types – Net Operating Income, Net Operating Income Approach, Traditional• Position, Modigliani and Miller Approach, Trade off Theory and Signaling Theory.• Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.• Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model
IV	Mutual Funds and Bond Valuation	<ul style="list-style-type: none">• Introduction to Mutual Fund- History & Origin, Definition, Meaning,• Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund.

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PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		<p>Entities involved – Sponsor, Trust, Trustee, Asset Management</p> <ul style="list-style-type: none">• Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.• Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan Debt Funds and SIP.• Calculations of NAV, Entry Load and Exit Load.• Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)
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11) References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan& T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Risk Management

2) Course Code : SF-AF-V-E-RISK

3) Course Objective:

The Course will help the learner –

- To familiarize with the fundamental aspects of risk management and control
- To give a comprehensive overview of risk governance and assurance with special reference to insurance sector
- To introduce the basic concepts, functions, process, techniques of risk management

4) Course Outcome (CO) :

CO1 –Learners will understand and assess various types of risk and identify methods to reduce or mitigate the risk.

CO2 – Learners will apply comprehensive overview of risk governance and assurance with special reference to insurance sector

5) Category of Course : Elective Course

6) Semester : V

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction, Risk Measurement and Control	<ul style="list-style-type: none"> • Definition, Risk Process, Risk Organization, Key Risks – Interest, Market, Credit, Currency, Liquidity, Legal, Operational • Risk Management V/s Risk Measurement – Managing Risk, Diversification,, Investment Strategies and Introduction to Quantitative Risk Measurement and its Limitations • Principals of Risk - Alpha, Beta, R squared, Standard Deviation, Risk Exposure, Analysis, Risk Immunization, Risk and Summary Measures –Simulation Method, Duration Analysis, Linear and other Statistical Techniques for Internal Control
II	Risk Avoidance and ERM	<ul style="list-style-type: none"> • Risk Hedging Instruments and Mechanism: Forwards, Futures, Options, Swaps and Arbitrage Techniques, Risk Return, Trade off, Markowitz Risk Return Model, Arbitrage Theory, System Audit Significance in Risk Mitigation • Enterprise Risk Management: Risk Management V/s Enterprise Risk Management, Integrated Enterprise Risk, Management, ERM Framework, ERM Process, ERM Matrix, SWOT Analysis, Sample Risk Register
III	Risk Governance and Assurance	<ul style="list-style-type: none"> • Risk Governance: Importance and Scope of Risk Governance, Risk and Three Lines of Defense, Risk Management and Corporate Governance • Risk Assurance: Purpose and Sources of Risk Assurance, Nature of Risk Assurance, Reports and Challenges of Risk • Risk and Stakeholders Expectations: Identifying the Range of Stakeholders and Responding to Stakeholders Expectations
IV	Risk Management in Insurance	<ul style="list-style-type: none"> • Insurance Industry: Global Perspective, Regulatory Framework in India, IRDA - Reforms, Powers, Functions and Duties. Role and Importance of Actuary • Players of Insurance Business: Life and Non- Life Insurance, Reinsurance, Bancassurance, Alternative Risk Trance, Insurance Securitization, Pricing of

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PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		Insurance products, Expected Claim Costs, Risk Classification • Claim Management: General Guidelines, Life Insurance, Maturity, Death, Fire, Marine, Motor Insurance and Calculation of Discounted Expected Claim Cost and Fair Premium
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11) References:

- Thomas S. Coleman, Quantitative Risk Management : A Practical Guide to Financial Risk
- Steve Peterson, Investment Theory and Risk Management
- Risk Management , M/s Macmillan India Limited
- Theory & Practice of Treasury Risk Management: M/s Taxman Publications Ltd.
- Sim Segal, Corporate Value of ERM
- Dr. G Kotreshwar, Risk Management : Insurance and Derivatives, Himalaya Publishing House

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Logic & Reasoning

2) Course Code: SF-AF-V-AB-LAR

3) Course Objective:

The Course will help the learner –

- To identify the core skills associated with critical thinking.
- To construct a logically sound and well-reasoned argument.
- To avoid the various fallacies that can arise through the misuse of logic.

4) Course Outcome (CO):

After reading this course, learner would able to-

CO1 – Understand and explain the importance of critical thinking

CO2 - Demonstrate the difference between deductive and inductive reasoning

CO3 – Have a base of analytical thought process which would be a help in qualifying Competitive Exams.

5) Category of Course: Skill/Ability Enhancement Course

6) Semester: V

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

- a. Total Marks: 100 Marks (10 Point Grading System)**
- b. Passing Criteria: 40% Marks (04 Grade Points)**
- c. Marking Scheme : 60:40 Pattern**
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. Mode of Evaluation of Answer-book : Online/Offline**

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Number and Letter Series	<ul style="list-style-type: none">• Types of Number Series• One Line Series• Two Line Series• Letter Series
II	Coding-Decoding and Relationship	<ul style="list-style-type: none">• Letter Coding• Letter and Numerical Coding• Coding using Position Number of alphabet• Substitution Coding• Artificial Language coding• Relationships
III	Logical Diagram and Venn Diagram	<ul style="list-style-type: none">• Venn Diagrams• Relationship diagrams
IV	Ranking and Sitting Arrangement	<ul style="list-style-type: none">• Ranking• Seating Arrangements

References:

- *General Paper 1 Teaching and Research Aptitude.* Arihant Publications (India) Limited, Meerut (UP)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Management Application

2) Course Code : SF-AF-V-ID-MGT

3) Course Objective:

The Course will help the learner –

- To get introduced to marketing, production, human resource and financial management.
- To learn in detail about production management, pricing decisions and promotions.
- To understand productivity, quality management and inventory management.

4) Course Outcome (CO) :

CO1 – The learner will be able to learn the principles of human resource planning and development, employee retention, leadership and theories of motivation.

CO2 – The learner will be able to analyze capital budgeting, its structure, fundamental analysis, technical analysis, DEMAT accounting etc.

CO3 – The learner will be able to understand and evaluate themselves with the above concepts and topics and they can work on elaborative case studies and discussions in Management.

5) Category of Course: Multi-disciplinary/ Inter-disciplinary course

6) Semester : V

7) Total Hours: 60 hours

8) Total Credits: 2 credits

9) Evaluation Pattern :

- a. Total Marks:** 100 Marks (10 Point Grading System)
- b. Passing Criteria:** 40% Marks (04 Grade Points)
- c. Marking Scheme :** 60:40 Pattern
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. Mode of Evaluation of Answer-book :** Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Marketing Management	<ul style="list-style-type: none">• Meaning and Definition of Marketing – 4 Ps of Marketing, Importance• Product Management – Meaning & Definition – Product Development Strategies.• Product life cycle, Branding- Meaning, Factors influencing branding• Price Management – Meaning and Definition – Factors affecting pricing decisions,• Pricing Strategies• Place (Distribution) Management – Meaning and Definition – Factors Governing• Distribution Decisions – Types of Distribution Channels• Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication• Case studies based on the above topics
II	Production Management	<ul style="list-style-type: none">• Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control• Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity. Productivity Movement in India• Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000• Inventory Management – Meaning and Methods• Case studies based on the above topics.
III	Human Resource Management	<ul style="list-style-type: none">• Human Resource Management – Meaning, Nature, Functions of Human Resource Management• Human Resource Planning- Meaning, Process of Human Resource Planning• Human Resource Development- Methods of Developing Human Resource• Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal• Employee retention• Leadership- Traits, Styles

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PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		<ul style="list-style-type: none">• Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory, Douglas MacGregor's Theory X and Theory Y• Case studies based on the above topics
IV	Financial Management	<ul style="list-style-type: none">• Meaning and Definition of Financial Management – Functions of Financial Management• Capital Budgeting- Introduction, Importance and Process• Capital Structure- Meaning, Factors affecting Capital Structure• Capital Market – Meaning and Constituents – Functions• Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options• Case studies based on the above topics

11) References:

- Kotler, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing
- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Research Methodology

2) Course Code : SF-AF-V-AD-RM

3) Course Objective:

The Course will help the learner –

- To study analytical abilities and research skills.
- To learn how to conduct a Research and its methodology.

4) Course Outcome (CO) :

CO1 – This will help them to prepare different report as per requirement of organisation.

CO2 – The learner will acquire the basic concept of research.

CO3 – The learner will be able to do analysis with different statistical tools.

5) Category of Course : Project / Additional Course

6) Semester : V

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to business research methods	<ul style="list-style-type: none">• Meaning and objectives of research• Types of research– a) Pure, Basic and Fundamental b) Applied, c)Empirical d) Scientific & Social e)Historical f) Exploratory g) Descriptive h)Causal• Concepts in Research: Variables, Qualitative and Quantitative Research• Stages in research process.• Characteristics of Good Research• Hypothesis-Meaning, Nature, Significance, Types of Hypothesis, Sources.• Research design– Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of research design and Types- Descriptive, Exploratory and causal.• Sampling– a) meaning of sample and sampling, b) methods of sampling-i)Non Probability Sampling– Convenient, Judgment, Quota, Snow ball• ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.
II	Data collection and Processing	<ul style="list-style-type: none">• Types of data and sources-Primary and Secondary data sources• Methods of collection of primary data• Observation- i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets)• Experimental i) Field ii) Laboratory• Interview – i) Personal Interview ii) focused group, iii) in-depth interviews - Method,• Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening.• Survey instrument– i) Questionnaire designing.• Types of questions– i) structured/ close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions.• g) Scaling techniques-i) Likert scale, ii) Semantic Differential scale

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Course Details For Semester: V & VI

III	Data analysis and Interpretation	<ul style="list-style-type: none">• Processing of data– i) Editing- field and office editing, ii)coding– meaning and essentials, iii) tabulation – note• Analysis of data-Meaning, Purpose, types.• Interpretation of data-Essentials, importance and Significance of processing data• Multivariate analysis– concept only• Testing of hypothesis– concept and problems– i) chi square test, ii) Zandt-test (for large and small sample)
IV	Advanced techniques in Report Writing	<ul style="list-style-type: none">• Report writing – i) Meaning, importance, functions of reports, essential of a good report, content of report, steps in writing a report, types of reports, Footnotes and Bibliography• Ethics and research• Objectivity, Confidentiality and anonymity in Research• Plagiarism

11) References:

- Paul E, Green.and Donald S, Tull. *Research for Marketing Decisions*.
- Harper W.et all. *Marketing Research- Text and Cases*.
- O.R, Krishnaswamy. *Research methodology in Social sciences*. Himalaya Publication.
- Donald R, Cooper. And Pamela Schindler. *Business Research Methods*. Tata McGraw Hill.
- Naresh K, Malhotra. And Pearson. *Marketing research and applied orientation*.
- Levin and Reuben. *Statistics for management*. Prentice Hall.
- S, Shajahan. *Research Methods for Management: Jaico Publishing*

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

SEMESTER – VI

COURSE DETAILS

1) Title of the Course: Financial Accounting - VII

2) Course Code : SF-AF-VI-C-FA7

3) Course Objective:

The Course will help the learner –

- To develop skills required in preparation of final accounts of Electricity Company and Co-operative Society
- To study accounting of Investments
- To understand the different types of Mutual Funds in the market
- To understand the need of IFRS and Indian Accounting Standards in accountancy

4) Course Outcome (CO) :

CO1 – The learner will be in a position to prepare Financial Statement of Electricity Company and Co-operative Society

CO2 – The learner will have an in depth understanding of Mutual Funds in his / her investment decision

CO3 – Learner will understand the concept of IFRS and Indian Accounting Standards which has huge scope in current accounting market

5) Category of Course : Core Course

6) Semester : VI

7) Total Hours: 60 hours

8) Total Credits: 4 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Final Account for Electricity Company	<ul style="list-style-type: none"> • Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve • Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets • Simple practical problems
II	Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)	<ul style="list-style-type: none"> • Provisions of Maharashtra State Co-Operative Societies Act and rules. • Accounting provisions including appropriation to various funds • Format of Final Accounts – Form N • Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society
III	Investment Accounting (w.r.t. Accounting Standard- 13)	<ul style="list-style-type: none"> • For shares (variable income bearing securities) • For debentures/Preference. shares (fixed income bearing securities) • 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). • Columnar format for investment account.
IV	Mutual Fund and Introduction to IFRS	<ul style="list-style-type: none"> • Mutual Fund Introduction, Historical Background SEBI Guidelines, Organisation, 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 • Introduction to IFRS • Accounting standards: Role/objectives of accounting standards

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		<ul style="list-style-type: none">• 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
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11) References:

- T.S. Grewal, Introduction to Accountancy, S. Chand and Company (P) Ltd., New Delhi
- Shukla and Grewal, Advance Accounts, S. Chand and Company (P) Ltd., New Delhi
- R.L Gupta and M. Radhaswamy, Advanced Accountancy, S. Chand and Company (P) Ltd., New Delhi
- Mukherjee and Hanif, Modern Accountancy, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Lesile Chandwichk, Financial Accounting, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Dr. Dinesh Harsalekar, Financial Accounting for Management, Multi-Tech. Publishing Co. Ltd., Mumbai
- P.C. Tulsian, Financial Accounting, Pearson Publications, New Delhi
- R.N. Anthony and J.S. Reece, Accounting Principles, Richard Irwin, Inc
- Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Financial Accounting, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Ashish Bhattacharya, Indian Accounting Standards, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Williams, Financial Accounting, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Shrinivasan Anand, Company Accounting Standards, Taxman, New Delhi
- V. Rajasekaran, Financial Accounting, Pearson Publications, New Delhi
- Horngren, Introduction to Financial Accounting, Pearson Publications, New Delhi
- M. Mukherjee and M. Hanif, Financial Accounting, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- □ Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Financial Accounting – A Managerial Perspective, Tata McGraw Hill Education Pvt. Ltd., New Delhi

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Security Analysis and Portfolio Management

2) Course Code: SF-AF-VI-C-SAPM

3) Course Objective:

The Course will help the learner –

- To get knowledge about basic principles of security Analysis and Portfolio Management
- It will provide knowledge to the Learners about techniques of security analysis and Portfolio Management.
- To help learner examine the relationships between returns and risks.
- To help learning analysis and evaluate ordinary shares and fixed income securities.

4) Course Outcome (CO):

On successful completion of the course, Learners will be able to:

CO1- Examine the relationships between returns and risks.

CO2 -Demonstrate knowledge and skills in the core investment concepts, collecting financial information from electronic databases and employing analytical tools to value financial securities.

CO3 - Demonstrate critical thinking, analytical and problem solving skills in the context of investment theories and practices.

CO4 - Analyze and evaluate ordinary shares and fixed income securities.

5) Category of Course : Core Course

6) Semester : VI

7) Total Hours: 60 hours

8) Total Credits: 4 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Portfolio Management – An Introduction & Process	<ul style="list-style-type: none">• 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.
II	Portfolio Management – Valuation	<ul style="list-style-type: none">• Portfolio Revision – Meaning, Need, Constraints and Strategies.• Portfolio Evaluation – Meaning, Need, Measuring Returns• (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
III	Fundamental Analysis and Technical Analysis	<ul style="list-style-type: none">• 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)• Dow Theory• Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart,

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		<ul style="list-style-type: none">• 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
IV	Efficient Market Theory & CAPM	<ul style="list-style-type: none">• 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.

11) References:

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

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Indirect Tax - II

2) Course Code: SF-AF-VI-E-IDT

3) Course Objective:

The Course will help the learner –

- To acquire the ability and analyze and interpret the provisions of the goods and services tax and recommend solution to practical problems.
- To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.
- To develop an understanding of the basic concepts of foreign trade policy to the extent relevant to indirect tax laws, and acquire the ability to analyze such concepts.

4) Course Outcome (CO):

After studying this course, learner will be able to -

CO1 – Comprehend the types of ledger to be utilized for payment of tax/interest/penalty/other amounts.

CO2 – Understand and analyze the provisions relating to TDS and TCS.

CO3 – Identify the persons eligible to file various statements/ returns as also the forms prescribed therefore and explain the periodicity for filing such returns.

CO4 – Understand and explain the different types of assessment which a registered or unregistered person may be subjected to.

CO5 – Understand the broad provisions relating to custom law.

CO6 – Do Analysis of determining factors of levy customs duty.

CO7 – Analyze and apply the Customs Valuations Rules 2007.

CO8- Comprehend the conditions under which drawback is allowable on re-export of duty paid goods.

CO9 – Appreciate and explain the basic concepts relating to import and export of goods under FTP.

5) Category of Course: Elective Course

6) Semester: VI

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

7) **Total Hours:** 60 hours

8) **Total Credits:** 3 credits

9) **Evaluation Pattern:**

a. **Total Marks:** 100 Marks (10 Point Grading System)

b. **Passing Criteria:** 40% Marks (04 Grade Points)

c. **Marking Scheme :** 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. **Mode of Evaluation of Answer-book :** Online/Offline

e. **Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification**

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks	
Q.2.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.3.	A.	Full Length Question	08 Marks	15 Marks
	B.	Full Length Question	07 Marks	
	OR			
	C.	Full Length Question	08 Marks	
	D.	Full Length Question	07 Marks	
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Payment of Tax and Refunds	<ul style="list-style-type: none">• Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS• Refund of tax, Refund in certain cases, Interest on delayed refunds
II	Returns, Accounts, Audit, Assessment and Records	<ul style="list-style-type: none">• Types of Returns and Provisions relating to filing of Returns.• 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.
III	Custom Act - I	<ul style="list-style-type: none">• 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
IV	Custom Act – II and Foreign Trade Policy	<ul style="list-style-type: none">• Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		<ul style="list-style-type: none">• Provisions relating to coastal goods and vessels carrying coastal goods• Warehousing and Drawback• 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.
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11) References:

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST by V.S. Datey, Taxmann
- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes(Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Financial Management - III

2) Course Code : SF-AF-VI-E-FM

3) Course Objective:

The Course will help the learner –

- To study impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial firms/industry
- To Evaluate the economic environment and the impact of governmental economic policies on consumers and financial institutions

4) Course Outcome (CO) :

Learner will be able to -

CO1 – Describe the dimensions of performance and risk relevant to financial firms.

CO2 - Describe contemporary managerial risk management oversight processes

CO3 – Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.

5) Category of Course : Elective Course

6) Semester : VI

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Business Valuation	<ul style="list-style-type: none">• 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.
II	Mergers and Acquisitions	<ul style="list-style-type: none">• 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)
III	Corporate Restructuring and Takeovers	<ul style="list-style-type: none">• Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages• Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)
IV	Lease and Hire Purchase Financing & Working Capital financing	<ul style="list-style-type: none">• 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 installments. Choice between Leasing and Hire Purchase• 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's

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

11) References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Mutual Fund Management

2) Course Code :SF-AF-VI-E-MFM

3) Course Objective:

The Course will help the learner –

- To understand different types of mutual fund
- To understand and analyze the performance of mutual funds
- To understand mutual fund as an effective tool to study portfolio management

4) Course Outcome (CO) :

CO1 –: Learners will be able to develop investment policy statements for institutional and individual investors.

CO2-: Learners will be able to develop an appropriate portfolio for a given investor and market conditions.

5) Category of Course : Elective Course

6) Semester : VI

7) Total Hours: 60 hours

8) Total Credits: 3 Credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- 60 Marks – Written Semester End Exam (Passing: 24 Marks)
- 40 Marks – Internal Exam (Passing: 16 Marks)

d. Mode of Evaluation of Answer-book : Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
Subject Oriented Activities – • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Mutual Fund	<ul style="list-style-type: none"> • History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. • Legal Framework - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies MF guidelines on advertisement , Accounting , Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.
II	Classification of Mutual Fund	<ul style="list-style-type: none"> • Types of Mutual Fund- (introduction and Characteristics) Functional/Operational – Open ended, close ended, Interval Portfolio–Income,Growth,Balanced, MMMF,Geographical/ Location – Domestic, Offshore, Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning & Systematic Transfer Plan • Portfolio Maturity, Calculations of NAV, Entry Load, Exit Load.
III	Fund Selection Criteria	<ul style="list-style-type: none"> • A) Fund Rating and Ranking – Its need and importance. Basis of Ratings, Interpretation of Funding Rating by CRISIL, CARE and ICRA, Selection Criteria – (Size, Stability, Credit Portfolio, Performance)Performance Measurement – Rolling Returns and Benchmarking • B) Yield To Maturity and Bond Valuation
IV	Financial Planning in Mutual fund	<ul style="list-style-type: none"> • Basics of Financial Planning – Financial Planning Steps, Life Cycle, Wealth Cycle, Risk Profiling, Asset Allocation, Contingency Funds. • Investors Guide Towards Financial Planning – Eligibility for investment in MF, KYC (Individuals, Micro SIPs, Institutional Investors ,Fund Category Guidance (Long Bond Funds, Short Bond Funds, Ultra Short Bond Funds) , Need for Financial Advisor, Difference between Advisor and Distributor, Colour Coding MF products, Bank FD's V/s Mutual Funds, Dividend V/s Growth Option

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PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

		<ul style="list-style-type: none">• Developing Model Portfolio for Investors – Model Portfolios meaning, Step by Step Approach of Building Model Portfolio
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11) References:

- Future scenario of Financial services : R. Gordan & Natarajan (Himalaya)
- Marketing of Financial services : V. K. Avadhani (Himalaya)
- MF, Data, Interpretation & analysis : K.G. Shahadevan & Thripairaju (Prentice hall of India)
- Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. Lalitkumar Chauhan, (Paradise Publishers)
- Mutual Funds & Financial Management : Ramesh Garg (Yking books)
- Mutual Fund products & services : Indian institute for Banking & Finance (Taxmann)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

- 1) **Title of the Course: Introduction to Actuarial Science**
- 2) **Course Code : SF-AF-VI-AB-ACS**
- 3) **Category of Course : Skill/Ability Enhancement Course**
- 4) **Semester : VI**
- 5) **Total Hours: 60 hours**
- 6) **Total Credits: 3 Credits**

(DETAILS OF THIS COURSE WILL BE UPLOADED SOON AFTER DISCUSSIONS WITH EXPERTS IN THE FIELD)

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Indian Economy

2) Course Code : SF-AF-VI-ID-INECO

3) Course Objective:

The Course will help the learner –

- To analyses the growth performance of GDP of Indian economy during pre and post WTO regime.
- To analyze the effect of WTO on the level of saving and capital formation of Indian economy
- To examine the status of Indian exports during pre and post WTO Regime.

4) Course Outcome (CO) :

CO1 – Learners will be exposed to economic reforms in India and problems of Indian economy. Understanding of India and Global economy will also be included. Learners will learn the use of econometrics with greater precision and establishing such relationships in the business/organisation they work for.

5) Category of Course: Multi-disciplinary/ Inter-disciplinary course

6) Semester : VI

7) Total Hours: 60 hours

8) Total Credits: 2 credits

9) Evaluation Pattern :

- a. Total Marks:** 100 Marks (10 Point Grading System)
- b. Passing Criteria:** 40% Marks (04 Grade Points)
- c. Marking Scheme :** 60:40 Pattern
 - 60 Marks – Written Semester End Exam (Passing: 24 Marks)
 - 40 Marks – Internal Exam (Passing: 16 Marks)
- d. Mode of Evaluation of Answer-book :** Online/Offline

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

e. Paper Pattern of Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks	
Q.1.	A.	Objectives : (Any 8 out of 10) FIB/MCQ/T or F/MTC	08 Marks	15 Marks	
	B.	Objectives : (Any 7 out of 10) FIB/MCQ/T or F/MTC	07 Marks		
Q.2.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.3.	A.	Full Length Question	08 Marks	15 Marks	
	B.	Full Length Question	07 Marks		
	OR				
	C.	Full Length Question	08 Marks		
	D.	Full Length Question	07 Marks		
Q.4.	-----	Short Notes/Short Sums: (Any 3 out of 4)	05 Marks Each	15 Marks	

f. Paper Pattern of Continuous Internal Assessment (C.I.A.) : 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	15 Marks
<u>Subject Oriented Activities –</u> • PPT Presentations • Assignments • Case Studies • Field Research	15 Marks
Class Participation & Attendance	10 Marks
TOTAL	40 Marks

BACHELOR OF COMMERCE (ACCOUNTING & FINANCE): B.A.F.

PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	Introduction to Indian Agricultural Sector	Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy
II	Industrial Sector	Growth and pattern of industrialization Industrial Policy of 1991.Public sector enterprises and disinvestment policy Small scale sector- problems and prospects
III	Service Sector and External Sector	Service Sector and External Sector Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO
IV	Money and Banking	Money and Banking Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions

11) References:

- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
- Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
- Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi
- A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi

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PROGRAMME CODE: SFP-AF

Course Details For Semester: V & VI

COURSE DETAILS

1) Title of the Course: Project Work

2) Course Code : SF-AF-VI-P-PRO

3) Course Objective:

The Course will help the learner –

- To understand the concept of research and Internship.
- To study collection of data, processing of data, analysis of data and interpretation of data.

4) Course Outcome (CO) :

CO1 – The learner will prepare the project on research or Internship.

CO2 – The learner will acquire the knowledge about the research methodology.

CO3 – It will help the learner in analysis of data and interpret the findings and conclusion.

5) Category of Course : Projects/Additional Course

6) Semester : VI

7) Total Hours: 60 hours

8) Total Credits: 3 credits

9) Evaluation Pattern :

a. Total Marks: 100 Marks (10 Point Grading System)

b. Passing Criteria: 40% Marks (04 Grade Points)

c. Marking Scheme : 60:40 Pattern

- **60 Marks – Project Book & External Viva (Passing: 24 Marks)**
- **40 Marks - Project Book & Internal Viva (Passing: 16 Marks)**

d. Mode of Evaluation of Answer-book : Online/Offline

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Course Details For Semester: V & VI

10) Modules / Units :

MODULE NO.	TOPIC	CONTENTS COVERED
I	General guidelines for preparation of project work based on Research Methodology	<ul style="list-style-type: none">• 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.
II	Guidelines for Internship based project work	<ul style="list-style-type: none">• 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

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		<p>deployed and brief summary report duly acknowledged by the reporting head.</p> <ul style="list-style-type: none">• 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.
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