

F.Y.BAF Syllabus Semester I & II



Hindi Vidya Prachar Samiti's

Ramniranjan Jhunjhunwala College

of Arts, Science & Commerce

(Autonomous College)



**Refer to page no: 03 highlighting component
of Research Project**

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for the F.Y.BAF

Program: B.COM (ACCOUNTING & FINANCE)

(Adapted from the Credit Based Semester and Grading System F.Y.BAF

Syllabus of University of Mumbai 2019-20)

F.Y.BAF Syllabus Semester I & II

DISTRIBUTION OF TOPICS AND CREDITS

F.Y.BAF SEMESTER I

Course	Nomenclature	Credits	Topics
RJCUBAF101	Financial Accounting (Elements of Financial Accounting) - I	03	1. Accounting Standards Issued by ICAI and IFRS 2. Final Accounts 3. Departmental Accounts 4. Accounting for Hire Purchase
RJCUBAF102	Cost Accounting (Introduction and Element of cost) - I	03	1. Introduction to Cost Accounting 2. Material Cost 3. Labour Cost 4. Overheads
RJCUBAF103	Financial Management (Introduction to Financial Management) – I	03	1. Introduction to Financial Management 2. Concepts in Valuation 3. Leverage 4. Types of Financing 5. Cost of Capital
RJCUBAF104	Business Communication - I	03	1. Theory of Communication 2. Obstacles to Communication in Business World 3. Business Correspondence 4. Language and Writing Skills
RJCUBAF105	Foundation Course – I	02	1. Overview of Indian Society 2. Concept of Disparity- 1 3. Concept of Disparity- 4. The Indian Constitution 5. Significant Aspects of Political Processes
RJCUBAF106	Commerce (Business Environment) - I	03	1. Business and its Environment 2. Business and Society 3. Contemporary Issues 4. International Environment
RJCUBAF107	Economics - I	03	1. Introduction 2. Demand Analysis 3. Supply and Production Decisions and Cost of Production 4. Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition 5. Pricing Practices

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F.Y.BAF SEMESTER II

Course	Nomenclature	Credits	Topics
RJCUBAF201	Financial Accounting (Special Accounting Areas) - II	03	1. Accounting from Incomplete Records 2. Consignment Accounts 3. Branch Accounts 4. Fire Insurance Claims
RJCUBAF202	Auditing (Introduction and Planning) – I	03	1. Introduction to Auditing 2. Audit Planning, Procedures and Documentation 3. Auditing Techniques 4. Internal Audit
RJCUBAF203	Information Technology in Accountancy – I	03	1. Introduction to computers 2. Office Productivity tools – Excel, Tally 3. Introduction to internet and other emerging technologies 4. E- Commerce
RJCUBAF204	Business Communication - II	03	1. Presentation Skills 2. Group Communication 3. Business Correspondence 4. Language and Writing Skills
RJCUBAF205	Foundation Course – II	02	1. Globalization and Indian Society 2. Human Rights 3. Ecology 4. Understanding Stress and Conflict 5. Managing Stress and Conflict in Contemporary Society
RJCUBAF206	Business Law (Business Regulatory Framework) – I	03	1. Law of Contract 1872 2. Sale of Goods Act 1930 3. Negotiable Instrument Act 1881 4. Consumer Protection Act 1986
RJCUBAF207	Business Mathematics	03	1. Ratio, Proportion and Percentage 2. Profit and Loss 3. Interest and Annuity 4. Shares and Mutual Fund

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SEMESTER I		L	Cr
SUBJECT: Financial Accounting - Elements of Financial Accounting-I	Paper Code: RJCUBAF101	60	03
UNIT 01		15	
Introduction, Accounting Standards Issued by ICAI and IFRS			
<p>Meaning and Scope of Accounting: Need and development, definition: Book- Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting. Accounting principles: Introductions to Concepts and conventions</p> <p>Introduction to Accounting Standards: Meaning and Scope AS 1 :Disclosure to Accounting Policies AS 6: Depreciation Accounting. AS 9: Revenue Recognition. AS 10: Accounting For Fixed Assets</p> <p>International Financial Reporting Standards (IFRS): Introduction to IFRS IAS-1:Presentation of Financial Statements (Introductory Knowledge) IAS-2:Inventories (Introductory Knowledge)</p>			
UNIT 02		15	
Final Accounts			
<p>Expenditure Capital b) Revenue Receipts Capital (b) Revenue Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)</p>			
UNIT 03		15	
Departmental Accounts			
<p>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</p>			
UNIT 04		15	

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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, Repossession and Calculation of Cash Price)		

SEMESTER I		L	Cr
SUBJECT: Cost Accounting - Introduction and Elements of Cost-I	Paper Code: RJCUBAF102	60	03
UNIT 01		15	
Introduction to Cost Accounting			
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			
UNIT 02		15	
Material Cost			
Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)			
UNIT 03		15	
Labour Cost			

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Labour Cost: The Concept Overtime / Idle Time / Incentive Schemes Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes		
UNIT 04	15	
Overheads		
Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads		

SEMESTER I		L	Cr
SUBJECT: Financial Management Introduction to Financial Management –I	Paper Code: RJCUBAF103	60	03
UNIT 01		12	
Introduction to Financial Management			
Introduction Meaning Importance Scope and Objectives Profit v/s Value Maximization			
UNIT 02		12	
Concepts in Valuation			
The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding			
UNIT 03		12	
Leverage			

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Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)		
UNIT 04	12	
Types of Financing		
Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance		
UNIT 05	12	
Cost of Capital		
Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC(Including Practical Problems)		

SEMESTER I		L	Cr
SUBJECT: Business Communication-I	Paper Code: RJCUBAF104	60	03
UNIT 01		15	
Theory of Communication			

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<p>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</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>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)</p> <p>Methods and Modes of Communication:</p> <p>Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette</p> <p>Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax]Computers and E-communication Video and Satellite Conferencing</p>		
UNIT 02	15	
Obstacles to Communication in Business World		
<p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>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</p> <p>Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>		
UNIT 03	15	
Business Correspondence		

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<p>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 [Letter of Appointment idea, using appropriate linking devices, etc Cohesion and Coherence, Promotion and Termination, Letter of Recommendation(to be taught but not to be tested in the examination)]</p>		
UNIT 04	15	
Language and Writing Skills		
<p>Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities: Listening Comprehension Remedial Teaching Speaking Skills: Presenting a News Item, Dialogue and Speeches Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management</p>		

SEMESTER I		L	Cr
SUBJECT: Foundation Course-I	Paper Code: RJCUBAF105	45	02
UNIT 01		05	
Overview of Indian Society			
<p>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</p>			

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UNIT 02	10	
Concept of Disparity- 1		
Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media. Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities		
UNIT 03	10	
Concept of Disparity-2		
Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences		
UNIT 04	10	
The 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		
UNIT 04	10	
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.		
SEMESTER I	L	Cr

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SUBJECT: Commerce- Business Environment -I	Paper Code: RJCUBAF106	60	03
UNIT 01		15	
Business and its Environment			
Business Objectives, Dynamics of Business and its Environment, Types of Business Environment Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis			
UNIT 02		15	
Business and Society			
Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986			
UNIT 03		15	
Contemporary Issues			
Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit			
UNIT 04		15	
International Environment			
Strategies for going Global: MNCs and TNCs, WTO Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries			
SEMESTER I		L	Cr
SUBJECT: Economics - I	Paper Code: RJCUBAF107	60	03

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UNIT 01	10	
Introduction		
<p>Scope and Importance of Business Economics – Basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making The basics of market demand, market supply and equilibrium price-shifts in the demand and supply curves and equilibrium</p>		
UNIT 02	10	
Demand Analysis		
<p>Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>		
UNIT 03	15	
Supply and Production Decisions and Cost of Production		
<p>Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale-expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed),</i> LAC and Learning curve - Break even analysis <i>(with business applications)</i></p>		
UNIT 04	15	
Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition		
<p>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</p>		

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Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i>		
Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i>		
UNIT 05		
Pricing Practices	10	
Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i>		

SEMESTER II		L	Cr
SUBJECT: Financial Accounting – Special Accounting Areas -II	Paper Code: RJCUBAF201	60	03
UNIT 01		15	
Accounting from Incomplete Records			
Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern(Conversion Method)			
UNIT 02		15	
Consignment Accounts			
Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price <i>(Excluding Overriding Commission, Normal/Abnormal Losses)</i>			
UNIT 03		15	
Branch Accounts			

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Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method		
UNIT 04	15	
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		

SEMESTER II		L	Cr
SUBJECT: Auditing - Introduction and Planning -I	Paper Code: RJCUBAF202	60	03
UNIT 01		15	
Introduction to Auditing			
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			

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Accounting Concepts Relevant to Auditing Materiality, Going Concern		
UNIT 02	15	
Audit Planning, Procedures and Documentation		
<p>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 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 Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance</p>		
UNIT 03	15	
Auditing Techniques		
<p>Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. Audit Sampling 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 Internal Control 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 Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</p>		

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UNIT 04	15	
Internal Audit		
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		

SEMESTER II	L	Cr
SUBJECT: Information Technology in Accountancy – I	60	03
UNIT 01	15	
Introduction to Computers		
History of Computers, Parts of Computers, Hardwares: Specifications and Data Storage Management, Softwares: Concept of System Software and Applications, Networking: Introduction and types of network topologies		
UNIT 02	15	
Office Productivity tools – Excel, Tally		
MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Excel Advance Features: Financial Functions – pv(), pmt (), fu ().... Logical Functions: if (), and (), or () lookup functions, what if analysis, pivot table, conditional table Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation		
UNIT 03	15	
Introduction to internet and other emerging technologies		

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Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and Security Considerations – Legal issues – Other emerging technologies		
UNIT 04	15	
E – Commerce		
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		

SEMESTER II		L	Cr
SUBJECT : Business Communication -II	Paper Code: RJCUBAF204	60	03
UNIT 01		15	
Presentation Skills			
Presentations:(to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation			
UNIT 02		15	
Group Communication			
Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, 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			

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UNIT 03	15	
Business Correspondence		
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 [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]		
UNIT 04	15	
Language and Writing Skills		
Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner		

SEMESTER II		L	Cr
SUBJECT : Foundation Course – II	Paper Code: RJCUBAF205	45	02
UNIT 01		07	
Globalization and Indian Society			
Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise incorporate farming and increase in farmers' suicides.			
UNIT 02		10	
Human Rights			
Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution			
UNIT 03		10	

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Ecology		
Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment		
UNIT 04	10	
Understanding Stress and Conflict		
Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict		
UNIT 05	08	
Managing Stress and Conflict in Contemporary Society		
Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualization; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society		

SEMESTER II	L	Cr
SUBJECT : Business Law - Business Regulatory Framework -I	60	03
UNIT 01	15	
Law of Contract 1872		
Nature of Contract Classification of Contracts Offer and Acceptance Capacity of Parties to Contract Free Consents Consideration		

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Legality of Object Agreement Declared Void Performance of Contract Discharge of Contract Remedies for Breach of Contract Indemnity Guarantee Bailment and Pledge Agency		
UNIT 02	15	
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		
UNIT 03	15	
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		
UNIT 04	15	
Consumer Protection Act 1986		
Salient Features Definition of Consumers Deficiency in Service Defects in Goods		

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SEMESTER II		L	Cr
SUBJECT : Business Mathematics	Paper Code: RJCUBAF207	60	03
UNIT 01		15	
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			
UNIT 02		15	
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			
UNIT 03		15	
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			
UNIT 04		15	
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			

References Books

F.Y.BAF	SEMESTER I
RJCUBAF101 Financial Accounting (Elements of Financial Accounting) - I	<ul style="list-style-type: none"> • <i>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Modern Accountancy by Mukherjee and Hanif, Tata Mc.</i>

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	<p><i>Grow Hill and Co. Ltd., Mumbai</i></p> <ul style="list-style-type: none"> • <i>Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</i> • <i>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</i> • <i>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</i> • <i>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</i> • <i>Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi</i> • <i>Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</i> • <i>Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</i> • <i>Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i> • <i>Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i>
<p>RJCUBAF102 Cost Accounting (Introduction and Element of cost) - I</p>	<ul style="list-style-type: none"> • <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i> • <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i> • <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i> • <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i> • <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i> • <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i>

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<p>RJCUBAF103</p> <p>Financial Management (Introduction to Financial Management) - I</p>	<ul style="list-style-type: none"> • <i>Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</i> • <i>Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</i> • <i>Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</i> • <i>Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</i> • <i>Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</i> • <i>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</i> • <i>Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</i>
<p>RJCUBAF104</p> <p>Business Communication - I</p>	<ul style="list-style-type: none"> • <i>Agarwal, AnjuD(1989) A Practical Handbook for Consumers, IBH.</i> • <i>Alien, R.K.(1970) Organisational Management through Communication.</i> • <i>Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.</i> • <i>Aswalthapa, K (1991)OrganisationalBehaviour, Himalayan Publication, Mumbai.</i> • <i>Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.</i> • <i>Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.</i> • <i>Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.</i> • <i>Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.</i> • <i>Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager</i> • <i>Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.</i> • <i>Basu,C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.</i> • <i>Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.</i> • <i>Bhargava and Bhargava91971) Company Notices, Meetings and Regulations • Black, Sam (1972) Practical Public Relations, E.L.B.S. London.</i> • <i>BoveeCourtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.</i> • <i>Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H.,New Delhi.</i> • <i>Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, TheDartwell Co., Chicago.</i> • <i>Dayal, Ishwar(9810) Managing Large Organizations: A Comparative Study. • Drucher,P.F.(1970) Technology, Management and Society, Pan Books London.</i> • <i>Drucher,P.F.(1974)Management Responsibilities Practices,</i>

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	<p>Heinemann, London. 22. Eyre, E.C. (1985) <i>Effective Communication Made Simple</i>, Rupa and Co. Calcutta.</p> <ul style="list-style-type: none"> • <i>Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.</i> • <i>Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.</i> • <i>Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.</i> • <i>French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.</i> • <i>27 Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill</i> • <i>Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.</i> • <i>Ghanekar, A (1996) Communication Skills for Effective Management. Everest Publishing House, Pune.</i> • <i>Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.</i> • <i>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</i> • <i>Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.</i> • <i>Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc. Illinois.</i> • <i>Ludlow, Ron. (1995) The Essence of Effective Communication, Prentice, New Delhi.</i> • <i>36. M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill</i> • <i>Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.</i> • <i>Majumdar, P.K. (1992) Commentary on the Consumer protection Act, Prentice, New Delhi.</i> • <i>McQuail, Denis (1975), Communication, Longman.</i> • <i>Merrihue, William (1960) Managing by Communication, McGraw Hill, New York. 41. Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company</i> • <i>Monippalli, M.M. (1997), The Craft of Business Letter Writing, T.M.H. New Delhi.</i> • <i>Montagu, A and Matson, Floyd (1979) The Human Connection, McGraw Hill, New York.</i>
<p>RJCUBAF105 Foundation Course – I</p>	<ul style="list-style-type: none"> • <i>Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)</i> • <i>Indian Society and Culture, Vinita Padey, Rawat Pub (2016)</i> • <i>Social Problems in India, Ram Ahuja, Rawat Pub (2014)</i> • <i>Faces of Feminine in Ancient, medieval and Modern India, Mandakranta Bose Oxford University Press</i> • <i>National Humana rights commission- disability Manual</i> • <i>Rural, Urban Migration : Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012</i> • <i>Regional Inequilities in India Bhat L SSSRD- New Delhi • Urbanisation in India: Challenges, Opportunities & the way forward, I J</i>

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	<p><i>Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)</i></p> <ul style="list-style-type: none"> • <i>The Constitution of India, P M Bakshi 2011</i> • <i>The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub</i> • <i>Politics in India: structure, Process and Policy SubrataMitra, Rouutlege Pub</i> • <i>Politics in India, Rajani Kothari, Orient Blackswan</i> • <i>Problems of Communitilism in india, Ravindra Kumar Mittal Pub</i> • <i>Combating communalism in India: Key to National Integration, KawalKishorBhardwaj, Mittal Pub</i>
<p>RJCUBAF106</p> <p>Commerce (Business Environment) - I</p>	<ul style="list-style-type: none"> • <i>Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi</i> • <i>Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai</i> • <i>Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai</i> • <i>Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi</i> • <i>Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai</i> • <i>Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i> • <i>Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai</i> • <i>Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi</i> • <i>Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai</i> • <i>Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi</i> • <i>Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi</i> • <i>Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai</i> • <i>Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai</i> • <i>Corporate Governance in India by JayatiSarkar and SubrataSarkar, Sage Publications, New Delhi</i> • <i>Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, New Delhi</i>
<p>RJCUBAF107</p> <p>Economics - I</p>	<ul style="list-style-type: none"> • <i>Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)</i> • <i>Hirchey .M., Managerial Economics, Thomson South western (2003)</i> • <i>Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)</i> • <i>Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)</i> • <i>Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)</i> • <i>Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi,</i>

F.Y.BAF Syllabus Semester I & II

	2002) • <i>Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)</i>
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F.Y.BAF	SEMESTER II
RJCUBAF201 Financial Accounting (Special Accounting Areas) - II	<ul style="list-style-type: none"> • <i>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</i> • <i>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Financial Accounting by LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi</i> • <i>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</i> • <i>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</i> • <i>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</i> • <i>Financial Accounting by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, Mayur Paper Back, Noida</i> • <i>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</i> • <i>Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</i> • <i>Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i> • <i>Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i>
RJCUBAF202 Auditing (Introduction and Planning) – I	<ul style="list-style-type: none"> • <i>Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi</i> • <i>A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi</i> • <i>Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi</i> • <i>Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi</i> • <i>Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi</i> • <i>Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi</i> • <i>Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi</i>

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<p>RJCUBAF203</p> <p>Information Technology in Accountancy – I</p>	<ul style="list-style-type: none"> • Computer Fundamentals - P.K.Sinha. • E-Commerce – Mr. Bharat Bhaskar. • E-Commerce (Fifth edition) – An Indian Perspective – P.T.Joseph. • Fundamentals of Computers – Rajaram.V. • Internet for business – Brummer Laurej.
<p>RJCUBAF204</p> <p>Business Communication - II</p>	<ul style="list-style-type: none"> • <i>Agarwal, AnjuD(1989) A Practical Handbook for Consumers, IBH.</i> • <i>Alien, R.K.(1970) Organisational Management through Communication.</i> • <i>Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.</i> • <i>Aswalthapa, K (1991)OrganisationalBehaviour, Himalayan Publication, Mumbai.</i> • <i>Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.</i> • <i>Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.</i> • <i>Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.</i> • <i>Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.</i> • <i>Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager</i> • <i>Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.</i> • <i>Basu,C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.</i> • <i>Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.</i> • <i>Bhargava and Bhargava(1971) Company Notices, Meetings and Regulations</i> • <i>Black, Sam (1972) Practical Public Relations, E.L.B.S. London.</i> • <i>BoveeCourtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.</i> • <i>Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H.,New Delhi.</i> • <i>Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, TheDartwell Co., Chicago.</i> • <i>Dayal, Ishwar(1981) Managing Large Organizations: A Comparative Study.</i> • <i>Drucher,P.F.(1970) Technology, Management and Society, Pan Books London.</i> • <i>Drucher,P.F.(1974)Management Responsibilities Practices, Heinemann, London. 22.</i> • <i>Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co.Calcutta.</i> • <i>Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.</i> • <i>Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub</i>

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	<p>House, Mumbai, Delhi.</p> <ul style="list-style-type: none"> • Frailley, L.E. (1982) <i>Handbook of Business Letters, Revised Edn.</i> Prentice Hall Inc. • French, Astrid (1993) <i>Interpersonal Skills.</i> Sterling Publishers, New delhi. • 27 Fritzsche, David J (2005) <i>Business Ethics: A Global and Managerial Perspective</i> McGraw Hill • Garlside, L.E. (1980) <i>Modern Business Correspondence, McDonald and Evans Ltd.</i> Plymouth. • Ghanekar,A(1996) <i>Communication Skills for Effective Management.</i> Everest Publishing House, Pune. • Graves, Harold F. (1965) <i>Report Writing, Prentice Hall, New Jersey.</i> • Gupta, Anand Das (2010) <i>Ethics, Business and Society: Managing Responsibly Response Books 32.</i> Gupta, Dipankar (2006) <i>Ethics Incorporated: Top Priority and Bottom Line Response Books</i> • Krevolin, Nathan (1983) <i>Communication Systems and Procedures for Modern Office, Prentice Hall, New Jersey.</i> • Lesikar, Raymond V and Petit, John D.(1994) <i>Business Communication: Theory and Application , Richard D. Irwin Inc. Ilinois.</i> • Ludlow,Ron.(1995) <i>The Essence of Effective Communication, Prentice , New Delhi.</i> • 36.M. Ashraf, Rizvi (2006) <i>Effective Technical Communication</i> Tata McGraw Hill • Martson, John E. 1963) <i>The Nature of Public Relations, McGraw Hill, New Delhi.</i> • Majumdar,P.K.(1992) <i>Commentary on the Consumer protection Act, Prentice, New Delhi.</i> • McQuail, Denis (1975), <i>Communication, Longman.</i> • Merrihue, William (1960) <i>Managing by Communication, McGraw Hill, New York.</i> 41.Mishra Rajiv K (2006) <i>Code of Conduct for Managers Rupa Company</i> • Monippalli, M.M. (1997),<i>The Craft of Business Letter Writing, T.M.H. New Delhi.</i> • Montagu,A and Matson , Floyd(1979) <i>The Human Connection, McGraw Hill,New York.</i> • Murphy, Herta and Hilde Brandt, Herbert W (1984) <i>Effective Business Communication, McGraw Hill, New York.</i> • Parry, John (1968) <i>The Psychology of Human Communication.</i> • Parson, C.J. and Hughes (1970) <i>Written Communication for Business Students, Great Britain.</i> • Peterson, Robert A and Ferrell, O.C (2005) <i>Business Ethics: New Challenges for Business Schools and Corporate Leaders</i> PrenticeHall of India Pvt., Ltd • Phillip, Louis V. (1975) <i>Organisational Communication- The Effective Management, Columbus Grid Inc. 49.. Ross, Robert D. (1977) The Management of Public Relations, John Wiley and Sons, U.S.A.</i> • Sadri Sorab, SinhaArun and Bonnerjee peter (1998) <i>Business Ethics: Concepts and Cases</i> Tata McGraw Hill Public Company Limited • Shekhar, R.C (1997) <i>Ethical Choices in Business Response Books</i> • Stephenson, James (1988) <i>Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.</i> • 53..Shurter, Robert L. (1971) <i>Written Communication in Business,</i>
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	<i>McGraw Hill, Tokyo</i>
RJCUBAF205 Foundation Course – II	<ul style="list-style-type: none"> • <i>A decade of economic reforms in India (The past, the present, the future)-Edited by Raj Kapila and Uma Kapila, Academic Foundation (2002)</i> • <i>Impact of the policies of WTO on Indian agriculture - S. Nehru, Serial Pub. (2012)</i> • <i>Privatisation of public enterprises – Emerging dimensions – Edited by G.S. Batra, NarinderKaur ,Anmol Pub. (1995)</i> • <i>Economics of development – Dwight Perkins, Steven Radelet, David Lindauer, Norton company (2006)</i> • <i>Industrial Policy and economic development in India (1947 -2012) – AnupChatterjeeNew Century Pub. (2012)</i> • <i>Globalisation and development of backward areas – Edited by G. Satyanarayana New Century Pub. (2007)</i> • <i>Contemporary issues in globalisation – An introduction to theory and policy in India SoumyenSikder , Oxford University Press (2002)</i> • <i>Environmental Studies – Dr. Vijay Kumar Tiwari , Himalayan Pub. (2010)</i> • <i>Ecology and environment – Benu Singh, Vista International Pub. (2006)</i> • <i>Universal Human Rights : In theory and practice, Jack Donnelly, (2014)</i> • <i>Stress Management – Dr. N. Tejmani Singh ,Maxford books (2011)</i> • <i>Stress blasters – Brian Chchester, Perry Garfinkel and others , Rodale Press (1997)</i>
RJCUBAF206 Business Law (Business Regulatory Framework) – I	<ul style="list-style-type: none"> • <i>Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata</i> • <i>The Negotiable Instrument Act by J.S. Khergamwala, N.M. TripathiPvt. L.td., Mumbai</i> <ul style="list-style-type: none"> • <i>The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow</i> • <i>Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi</i> • <i>Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi</i> • <i>Business Law by P.R. Chandha, Galotia, Dew Delhi</i>
RJCUBAF207 Business Mathematics	<ul style="list-style-type: none"> • <i>Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut</i> • <i>Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta</i> • <i>Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi • Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.</i> • <i>Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited</i> • <i>Business Mathematics: D C Sancheti& V K Kapoor, Sultan Chand & Sons</i> • <i>Business Mathematics: A P Verma, Asian Books Pvt. :Limited.</i> • <i>Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4& section 25.1.</i> • <i>Indian Mutual Funds Handbook : By SundarShankaran, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1to 1.3.</i>

F.Y.BAF Syllabus Semester I & II

	<ul style="list-style-type: none">• <i>Mathematics for Economics and Finance Methods and Modelling</i> by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.• <i>Applied Calculus: By Stephen Waner and Steven Constenoble</i>, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.• <i>Business Mathematics</i> By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.• <i>Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan</i>, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
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Scheme of Examinations

1. *Two Internals of 20 marks each.*
2. *One External (Semester End Examination) of 60 marks. Duration 2 hours.*
3. *Minimum marks for passing Semester End Exam is 40 % (aggregate of internal and external).*
4. *Student must appear in at least one of the two Internal Tests to be eligible for the Semester End Examination.*
5. *Examination committee's decision, in consultation with the Principal, shall remain final and abiding to all.*

S.Y.BAF Syllabus Semester III & IV



Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College
of Arts, Science & Commerce
(Autonomous College)



Refer to page no: 03 highlighting component
of Research Project

Affiliated to
UNIVERSITY OF MUMBAI

Syllabus for the S.Y.BAF
Program: **B.COM (ACCOUNTING & FINANCE)**
Program Code: **RJCUBAF**

(CBCS 2022-2023)

S.Y.BAF Syllabus Semester III & IV**DISTRIBUTION OF TOPICS AND CREDITS****S.Y.BAF SEMESTER III**

Course	Nomenclature	Credits	Topics
RJCUBAF301	Financial Accounting (Special Accounting Areas) – III	03	<ol style="list-style-type: none"> 1. Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year 2. Piecemeal Distribution of Cash 3. Amalgamation of Firms 4. Conversion / Sale of a Partnership Firm into a Ltd. Company 5. Accounting of Transactions of Foreign Currency
RJCUBAF302	Cost Accounting (Methods Of Costing) -II	03	<ol style="list-style-type: none"> 1. Classification of Costs and Cost Sheets 2. Reconciliation of Cost and Financial Accounts 3. Contract Costing 4. Process Costing
RJCUBAF303	Auditing (Techniques of Auditing and Audit Procedures) - II	03	<ol style="list-style-type: none"> 1. Vouching 2. Verification 3. Auditing Standards 4. Audit of Companies
RJCUBAF304	Taxation- I (Indirect Taxes –I)	03	<ol style="list-style-type: none"> 1. Introduction to Indirect Taxation and GST 2. Levy and Collection of Tax 3. Concept of Supply 4. Exemption under GST (Sec 11) 5. Documentation including E-way Bill 6. Registration under GST Laws
RJCUBAF305	Foundation Course in Commerce (Financial Market Operations) - III	02	<ol style="list-style-type: none"> 1. An Overview of the Financial System 2. Financial Markets 3. Financial Instruments 4. Financial Services
RJCUBAF306	Business Law (Business Regulatory Framework) - I	03	<ol style="list-style-type: none"> 1. The Indian Partnership Act – 1932 2. Limited Liability Partnership Act – 2008 3. Factories Act – 1948 4. Intellectual Property Rights
RJCUBAF307	Business Economics - II	03	<ol style="list-style-type: none"> 1. Overview of Macroeconomics 2. Money, prices and Inflation 3. Introduction to Public Finance 4. Public revenue, Public Expenditure and Debt 5. Fiscal Management and Financial Administration
RJCUBAFDSE1	SWAYAM COURSES	02	

S.Y.BAF Syllabus Semester III & IV

or RJCUBAFDSE2 or RJCUBAFDSE3	<ol style="list-style-type: none"> 1. Innovation, Business Models and Entrepreneurship 2. Entrepreneurship And IP Strategy 3. Personality Development and Communication Skills 		Students must select any one course from given options.
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S.Y.BAF SEMESTER IV

Course	Nomenclature	Credits	Topics
RJCUBAF401	Financial Accounting (Special Accounting Areas) - IV	03	<ol style="list-style-type: none"> 1. Preparation of Final Accounts of Companies. 2. Redemption of Preference Shares 3. Redemption of Debentures 4. Ascertainment and Treatment of Profit Prior to Incorporation 5. Foreign Branch
RJCUBAF402	Management Accounting (Introduction to Management Accounting)	03	<ol style="list-style-type: none"> 1. Introduction to Management Accounting 2. Analysis and Interpretation of Accounts 3. Financial Statement analysis: Ratio analysis 4. Cash Flow Analysis 5. Working Capital Management
RJCUBAF403	Taxation - II (Indirect Taxes- II)	03	<ol style="list-style-type: none"> 1. Payment of Tax, Refunds and Returns Documentation and Registration 2. Accounts, Audit, Assessment and Records 3. Customs Act –I 4. Customs Act – II
RJCUBAF404	Information Technology in Accountancy - II	03	<ol style="list-style-type: none"> 1. Database Management Systems 2. Concept of MIS Reports in Computer Environment 3. Emerging Trends in Information Technology
RJCUBAF405	Foundation Course in Management (Introduction to Management) - IV	02	<ol style="list-style-type: none"> 1. Introduction to Basic Management Concepts 2. Planning 3. Organising 4. Staffing 5. Directing and Controlling
RJCUBAF406	Business Law (Company Law) - III		<ol style="list-style-type: none"> 1. Definitions 2. Incorporation of companies 3. Public Offer

S.Y.BAF Syllabus Semester III & IV

		03	4. Private Placement 5. Share Capital and Debentures
RJCUBAF407	Research Methodology in Accounting and Finance	03	1. Introduction to Research 2. Research Design in Accounting and Finance 3. Data Collection and Processing 4. Interpretation and Report Writing
RJCUBAFDSE1 or RJCUBAFDSE2 or RJCUBAFDSE3 or RJCUBAFDSE4 or RJCUBAFDSE5 or RJCUBAFDSE6 or RJCUBAFDSE7	SWAYAM COURSES 1. Business Environment 2. Effective Business Communication 3. Emotional Intelligence 4. Innovation and Information Technology Management 5. Integrated marketing management 6. International marketing 7. Investment Management	02	Students must select any one course from the given options.

S.Y.BAF Syllabus Semester III & IV

SEMESTER III		L	Cr
SUBJECT: Financial Accounting – (Special accounting area-III)	Paper Code: RJCUBAF301	60	03
UNIT 01		15	
Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year			
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 Note: Excluding Questions where admission / retirement / death takes place in the same year			
UNIT 02		10	
Piecemeal Distribution of Cash			
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 government dues / labour dues etc., Insolvency of partner Note: Both methods, i.e. Excess Capital and Maximum Loss Method, are included.			
UNIT 03		15	
Amalgamation of Firms			
Realization method only, Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Note: Common transactions between the amalgamating firms will also be included			
UNIT 04		10	
Conversion / Sale of a Partnership Firm into a Ltd. Company			
Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company as per the provisions of the Indian Companies Act, 2013. Note: Realisation method only.			

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UNIT 05	10	
Accounting of Transactions of Foreign Currency		
In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences		

SEMESTER III		L	Cr
SUBJECT: Cost Accounting – II	Paper Code: RJCUBAF302	60	03
UNIT 01		15	
Classification of Cost 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. Simple practical problems on preparation of cost sheet			
UNIT 02		15	
Reconciliation of Cost and Financial Accounts			
Practical problems based on reconciliation of cost and Financial accounts.			
UNIT 03		15	
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. Excluding Escalation clause. Note- Simple practical problems.			
UNIT 04		15	
Process Costing			
Process loss, Abnormal gains and losses, Joint products and by products, Including Equivalent units, Inter-process profit. Note- Simple Practical problems			

SEMESTER III	L	Cr
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S.Y.BAF Syllabus Semester III & IV

SUBJECT: Auditing - II	Paper Code: RJCUBAF303	60	03
UNIT 01		15	
Vouching			
<p>Audit of Income Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received.</p> <p>Audit of Expenditure Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense, Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight, Carriage and Custom Duties.</p>			
UNIT 02		15	
Verification			
<p>Audit of Assets - Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, and Patent Rights.</p> <p>Audit of Liabilities - Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>			
UNIT 03		15	
Auditing Standards			
<p>Significance of the Audit and Assurance Standards (AAS) issued by Institute of Chartered Accountants of India. Responsibility of auditor for AAS.</p> <p>Understanding of following standards-</p> <p>Overall objectives of Independent Auditor and the conduct of an Audit in Accordance with standards on auditing.</p> <p>SA 210 Agreeing in terms of Audit Engagements SA 230 Audit documentation</p> <p>SA 240 The Auditors responsibility relating to Frauds in an Audit of Financial Statements</p> <p>SA 300 Planning an Audit of Financial Statements</p> <p>SA 320 Materiality in Planning and performing an Audit</p> <p>SA 500 Audit Evidence</p> <p>SA 505 External Confirmation SA 550 Related Parties</p> <p>SA 570 Going Concern</p>			
UNIT 04		15	
Audit of Companies			

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Auditors - Qualifications, Disqualifications, Appointments (First & Subsequent auditor), Reappointment, Removal of auditors.		
Audit Report – reporting requirement under the companies act, qualifications in audit report, disclaimers in audit report, adverse opinion, disclosures, reports and certificates.		

SEMESTER III		L	Cr
SUBJECT: Taxation – I (Indirect Taxes – I)	Paper Code: RJCUBAF304	60	03
UNIT 01		10	
Introduction to Indirect Taxation and GST			
Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act			
UNIT 02		10	
Levy and Collection of GST			
Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services 3			
UNIT 03		10	
Concept of Supply			
Taxable Event Supply Place of Supply Time of Supply Value of Supply			
UNIT 04		10	
Exemption under GST (Sec 11)			
Introduction Power to exempt from tax [Section 11 of the CGST Act/ section 6 of			

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IGST Act] List of services exempt from GST		
UNIT 05		
Documentation including E-way Bill	10	
Tax Invoices, Credit and Debit notes Input Tax Credit and Computation of GST E-way Bill.		
UNIT 06	10	
Registration under GST Laws		
Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.		

SEMESTER III		L	Cr
SUBJECT: Foundation Course in Commerce (Financial Market Operations) - III	Paper Code: RJCUBAF305	60	02
UNIT 01		15	
An Overview of the Financial System			
Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries			
UNIT 02		15	
Financial Markets			
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			
UNIT 03		15	
Financial Instruments			

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Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others		
UNIT 04	15	
Financial Services		
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		

SEMESTER III		L	Cr
SUBJECT: Business Law (Business Regulatory Framework) - II	Paper Code: RJCUBAF306	60	03
UNIT 01		15	
The Indian Partnership Act - 1932			
a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner Dissolution of Partnership			
UNIT 02		15	
Limited Liability Partnership Act – 2008			
a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership Winding Up and Dissolution			
UNIT 03		15	
Factories Act – 1948			

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a) Definitions <ul style="list-style-type: none"> Section 2 (k) – Manufacturing Process, Section 2 (l) – Workers Section 2 (m)– Factory 		
b) Provisions pertaining to <ol style="list-style-type: none"> Health- Section 11 to Section 20 Safety- Section 21 to Section 41 Welfare- Section 42 to Section 49		
UNIT 04	15	
Intellectual Property Rights		
Trademark Copyright Patent Geographical design		

SEMESTER III		L	Cr
SUBJECT: Business Economics - II	Paper Code: RJCUBAF306	60	03
UNIT 01		12	
Overview of Macroeconomics			
<p>Macroeconomics: Meaning, Scope and Importance.</p> <p>Circular flow of aggregate income and expenditure and its Importance- closed and open economy models</p> <p>The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</p> <p>Trade Cycles: Features and Phases</p> <p>Classical Macro economics : Say's law of Markets - Features, Implications and Criticism</p>			
UNIT 02		12	
Money, prices and Inflation			
<p>Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</p> <p>Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</p> <p>Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation-</p> <p>Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</p>			

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UNIT 03	12	
Introduction to Public Finance		
<p>Meaning and Scope of Public finance.</p> <p>Major fiscal functions : allocation function, distribution function & stabilization function</p> <p>Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p>Relation between Efficiency, Markets and Governments</p> <p>The concept of Public Goods and the role of Government</p>		
UNIT 04	12	
Public revenue, Public Expenditure and Debt		
<p>Sources of Public Revenue : tax and non-tax revenues</p> <p>Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p>Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p>Redistributive and Anti – Inflationary nature of taxation and their implications Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</p> <p>Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</p> <p>Public Debt : Classification - Burden of Debt Finance : Internal and External-</p> <p>Public Debt and Fiscal Solvency</p>		
UNIT 05	12	
Fiscal Management and Financial Administration		
<p>Fiscal Policy: Meaning, Objectives, constituents and Limitations.</p> <p>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance</p> <p>Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</p> <p>Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization -central-state financial relations - 14th Finance Commission recommendations</p>		

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SEMESTER III		L	Cr
SUBJECT: DSE (SWAYAM COURSE)	Paper Code: RJCUBAFDSE1 or RJCUBAFDSE2 or RJCUBAFDSE3		02
<i>COURSE 1</i> (RJCUBAFDSE1)			
Innovation, Business Models and Entrepreneurship			
<p>Analyzing the Current Business Scenario, Innovation and Creativity- An Introduction, Innovation in Current Environment, Types of Innovation , School of Innovation.</p> <p>Challenges of Innovation,Steps of Innovation Management,Idea Management System,Divergent V/s Convergent Thinking,Design Thinking and Entrepreneurship</p> <p>Experimentation in Innovation Management, Idea Championship,Participation for Innovation, Co-creation for Innovation, Proto typing to Incubation.</p> <p>What is a Business Model,Who is an Entrepreneur,Social Entrepreneurship,Blue Ocean Strategy-I,Blue Ocean Strategy-II</p> <p>Marketing of Innovation, Technology Innovation Process, Technological Innovation Management Planning, Technological Innovation Management Strategies, Technology Forecasting.</p> <p>Sustainability Innovation and Entrepreneurship,Innovation Sustainable Conditions,Innovation: Context and Pattern,SME'S strategic involvement in sustainable development,Exploration of business models for material efficiency services</p> <p>Management of Innovation, creation of IPR ,Management of Innovation, creation of IPR,Types of IPR,Patents and Copyrights, Patents in India</p> <p>Business Models and value proposition, Business Model Failure: Reasons and Remedies, Incubators : Business Vs Technology, Managing Investor for Innovation , Future markets and Innovation needs for India.</p>			
<i>COURSE 2</i> (RJCUBAFDSE2)			
Entrepreneurship And IP Strategy			

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Introduction to entrepreneurship and intellectual property: Definition, concepts Innovation and entrepreneurship : IPR: Trademark and entrepreneurship : IPR: Patent and entrepreneurship : IPR: Copyright and entrepreneurship : IPR: Industrial design and entrepreneurship: IP strategy & entrepreneurship : Entrepreneurship & IP - Government initiatives :		
<i>COURSE 3</i> (RJCUBAFDSE3)		
Personality Development and Communication Skills		
Personality Self Assessment Social Skills Communication Presentation Skills Other Supporting Skills Presentability Decision Making and Conflict Management		

SEMESTER IV		L	Cr
SUBJECT: Financial Accounting (Special Accounting Areas) -IV	Paper Code: RJCUBAF401	60	03
<i>UNIT 01</i>		15	
Preparation of Final Accounts of Companies			
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)			
<i>UNIT 02</i>		10	
Redemption of Preference Shares			

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Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet)		
UNIT 03	15	
Redemption of Debentures		
Redemption of Debentures Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lump sum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)		
UNIT 04	10	
Ascertainment and Treatment of Profit Prior to Incorporation		
Principles for ascertainment. Preparation of separate, combined and columnar profit and loss a/c including different basis of allocation of expenses/ incomes		
UNIT 05	10	
Accounting of Transaction of Foreign Currency and Foreign Branch		
Accounting of Transaction of Foreign Currency: In relation to purchase and sale of goods		

SEMESTER IV		L	Cr
SUBJECT: Management Accounting (Introduction to Management Accounting)	Paper Code: RJCUBAF402	60	03
UNIT 01		15	
Introduction to Management Accounting , Analysis and Interpretation of Accounts			

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Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis, Trend analysis, Comparative Statement, Common Size Statement. NOTE: Simple Problems based on the above.		
UNIT 02	15	
Financial Statement analysis: Ratio analysis		
Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio , Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio , Debt Service Ratio, Debtors Turnover , Creditors Turnover		
UNIT 03	15	
Cash Flow Analysis		
Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)		
UNIT 04	15	
Working Capital Management		
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		

SEMESTER IV		L	Cr
SUBJECT: Taxation - II (Indirect Taxes Paper- II)	Paper Code: RJCUBAF403	60	03
UNIT 01		15	
Payment of Tax , Refunds and Returns, Documentation & Registration			

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Payment of tax and Refund Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS, Refund of tax, Refund in certain cases, Interest on delayed refunds. Returns Types of Returns and Provisions relating to filing of Returns Documentation Tax Invoices, Credit and Debit notes Registration Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration.		
UNIT 02	15	
Accounts, Audit, Assessment and Records		
Accounts and other records, Period of retention of accounts, Electronic Way Bill, Self- Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.		
UNIT 03	15	
Custom Act – I		
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.		
UNIT 04	15	
Custom Act – II		
Import and Export Procedures – All import and export procedures including, special procedures relating to baggage, goods imported or exported by post, stores. Provisions relating to coastal goods and vessels carrying coastal goods, warehousing and drawback.		

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SEMESTER IV		L	Cr
SUBJECT: Information Technology in Accountancy – II	Paper Code: RJCUBAF404	60	03
UNIT 01		15	
Database Management Systems			
<ul style="list-style-type: none"> ● Database basics (Data, information) ● DBMS & RDBMS Concepts and Terminologies ● Data and its types ● Type of key - Primary Key, Foreign Key and Relationships within tables ● Data Independence ● Entity-Relationship Database Model 			
UNIT 02		15	
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 			
UNIT 03		15	
Emerging Trends in Information Technology			
<ul style="list-style-type: none"> ● Introduction to Systems, Applications & Products in Data Processing (SAP) ● Introduction to Machine Learning and Artificial Intelligence ● Introduction to Python and some basic program ● Introduction to cloud computing 			

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SEMESTER IV		L	Cr
SUBJECT: Foundation Course in Management (Introduction to Management) - IV	Paper Code: RJCUBAF405	60	02
UNIT 01		12	
Introduction to Basic Management Concepts			
Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management			
UNIT 02		12	
Planning			
Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making			
UNIT 03		12	
Organising			
Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation			
UNIT 04		12	
Staffing			
Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview			
UNIT 05		12	
Directing and Controlling			
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			

S.Y.BAF Syllabus Semester III & IV

SEMESTER IV		L	Cr
SUBJECT: Business Law (Company Law) - III	Paper Code: RJCUBAF406	60	03
UNIT 01		12	
Definitions			
Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company			
UNIT 02		12	
Incorporation of companies			
Section 3 to Section 20			
UNIT 03		12	
Public Offer			
Sections 23, 25 to 28, 33, 35, 39			
UNIT 04		12	
Private Placement			
Section 42			
UNIT 05		12	
Share Capital and Debentures			
Sections 43, 46, 47, 52 to 56, 61 to 72			

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SEMESTER IV		L	Cr
SUBJECT: Research Methodology in Accounting and Finance	Paper Code: RJCUBAF407	60	03
UNIT 01		15	
Introduction to Research			
Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection. Review of Literature			
UNIT 02		15	
Research Design in Accounting and Finance			
Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types. Different Research designs			
UNIT 03		15	
Data Collection and Processing			
Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis			
UNIT 04		15	
Interpretation and Report Writing			
Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types			

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SEMESTER IV		L	Cr
SUBJECT: DSE (SWAYAM COURSE)	Paper Code: RJCUBAFDSE1 or RJCUBAFDSE2 or RJCUBAFDSE3 or RJCUBAFDSE4 or RJCUBAFDSE5 or RJCUBAFDSE6 or RJCUBAFDSE7		02
COURSE 1 (RJCUBAFDSE1)			
Business Environment			
Basics of Business Environment Socio Cultural Environment Culture: Elements Economic Environment Polito-Legal Environment Financial Environment Natural and Technological Environment Corporate Social Responsibility Economic Integration			
COURSE 2 (RJCUBAFDSE2)			
Effective Business Communication			
The Process of Communication Professional Writing - The Basics Professional Writing - Applications Oral Communication Presentations Interpersonal Skills			
COURSE 3 (RJCUBAFDSE3)			
Emotional Intelligence			
Introduction to emotion, intelligence & wisdom Concept, theory, measurement and applications of intelligence Emotional intelligence: concept, theory and measurements Correlates of emotional intelligence Emotional intelligence, culture, schooling and happiness For enhancing emotional intelligence EQ mapping Managing stress, suicide prevention, through emotional intelligence, spirituality and meditation Application of emotional intelligence at family, school and workplace			
COURSE 4 (RJCUBAFDSE4)			

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Innovation and Information technology Management		
Managing competition with IT Managing digital networks and digital security Managing Innovations with IT Managing software development Managing outside innovation Managing ethical and social issues		
<i>COURSE 5 (RJCUBAFDSE5)</i>		
Integrated marketing management		
Marketing concept, Coordinated marketing, Meta marketing, Holistic marketing dimensions Case Analysis, Case Discussion; Marketing Environment Marketing decisions, Customer delivered value, Buyer Behaviour, Input - output map Case Discussion, Marketing Planning Marketing mix, Product policy, New products, PLC Price, Distribution, Advertising and Promotion, Case Discussion Marketing organization, Product Management Sales Management, Marketing Control, Case Discussion		
<i>COURSE 6 (RJCUBAFDSE6)</i>		
International marketing		
Introduction to International Business, EPRG Framework, Driving forces of International Marketing, Restraining forces of International Marketing, Challenges, Factors encouraging standardization, Adaption, Relevant macroeconomic terms (GDP, GNP, BoP, BoT, etc.), Foreign exchange rates, exchange rate determination, and exchange rate regimes. Export Marketing (Indirect & Direct Exports), Theories of International Trade, Internationalization Theories for Entry Modes. Cultural Dimensions -Tools & Techniques, Cross-cultural sales negotiations, Implications of Hofstede's Work. Concepts of Import & Export Processes, Methods of payments Bill of Exchange, Letter of Credits, INCO Terms, Trade Barriers, Customs House agents, Bill of Entry. Designing a global marketing programme - Concept of Marketing Mix, Product Mix, Standardization & Adaption of the International Marketing Mix, Product Classifications, Customer Value Hierarchy, Pricing decisions Distribution Decisions, Communication Decisions		

S.Y.BAF Syllabus Semester III & IV

<p>International Business Case analysis & probable solutions – Study of two different case studies –Direct Entry Strategy , Make or Buy decision.</p> <p>Session 1 & Session 2: Live interaction with Practicing Managers dealing with large International Markets. Learning from their vast experience of International Business Expansion across the globe</p> <p>Session 3 Live interaction with a Practicing Manager dealing with large International Markets. & Conclusion session</p>		
<i>COURSE 7 (RJCUBAFDSE7)</i>		
Investment Management		
<p>Introduction to financial markets, institutions, and assets; Investment as a process; and Investment philosophies</p> <p>Fixed income securities: Term structure of interest rates; Bonds, their valuation, pricing, yield and duration, convexity, and their inter-relationships</p> <p>Equity as an asset class: risk-return tradeoff; Valuation approaches, DCF versus multipliers; Equity investment strategies</p> <p>Pricing of equity assets: Index models; Capital asset pricing model (CAPM) and arbitrage pricing theory (APT)</p> <p>Mutual funds as investment; Advantages and disadvantages of investing in mutual funds; Hedge funds, index funds, ETFs, and other categories</p> <p>Security Analysis and portfolio management; Fundamental and technical analyses; Portfolio theory and asset allocation; Investment strategies</p> <p>New asset classes and alternative investments; Introducing new-age assets in a portfolio; Cryptocurrencies as an asset class</p> <p>Portfolio performance evaluation; Factors driving portfolio performance; Investment strategies and market timing</p>		

S.Y.BAF Syllabus Semester III & IV**References Books**

S.Y.BAF	SEMESTER III
RJCUBAF301 Financial Accounting (Special Accounting Areas) – III	Introduction to Accountancy by T. S. Grewal Advance Accounts by Shukla & Grewal Advance Accountancy by R. L. Gupta and M Radhaswamy Modern Accountancy by Mukherjee and Hanif Financial Accounting by Lesile Chandwichk Financial Accounting for Management by Dr. Dinesh Harsalekar Financial Accounting by P. C. Tulsian Accounting Principles by Anthony, R.N. and Reece J.S. Financial Accounting by Gupta and Radhaswamy M Financial Accounting by Monga, J.R. Ahuja, Girish and Shehgal Ashok.
RJCUBAF302 Cost Accounting (Methods Of Costing) -II	Lecture on costing by Swaminathan published by S.Chand & Co. Practical costing by Khanna Pandey and Ahuja published by S.Chand & Co. 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 by N K Prasad Cost Accounting- Theory and Practice by B K Bhar Cost Accounting- Theory and Practice by M N Arora published by 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 Cost Accounting by S P Jain and K L Narang published by Kalyani Cost Accounting- Principles and practice by M N Arora published by Vikas Cost Accounting- A Managerial emphasis by Horngreen, Charles, Foster and Datar published by Prentice Hall of India Advanced problems and solutions in Cost Accounting by S N Maheshwari published S.Chand
RJCUBAF303 Auditing (Techniques of Auditing and Audit Procedures) - II	Contemporary Auditing by Kamal Gupta published by Tata McGraw Hills A Handbook of Practical Auditin g by B N Tandon published by S Chand & Co. New Delhi Fundamentals of auditing by Kamal Gupta and Ashok Arora published by Tata McGraw Hills Textbook of Auditing by Batra and Bagradia published by Tata McGraw Hills

S.Y.BAF Syllabus Semester III & IV

	Practical Auditing by S V Ghatalia published by Spicer & Pegler
RJCUBAF304 Taxation- I (Indirect Taxes –I)	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
RJCUBAF305 Foundation Course in Commerce (Financial Market Operations) - III	IM Pandey, Financial Management, Vikas Publishing House Ltd. • Khan M.Y., Financial Services, Mc Graw Hill Education. Board of Studies Mithibai – Autonomy 179 P a g e • Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints. • Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House
RJCUBAF306 Business Law (Business Regulatory Framework) - II	An introductory guide to Central Labour Legislation – W A Dawson Industrial Law – P L Malik Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK Labour participation in Management – Mhetras V – Manaklals Indian Contract Act, Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and Sons The Negotiable Instruments Act – Khergamwala J S – N M Tripathy The Principles of Mercantile Law – Singh Avtar – Eastern Books Co. Companies Act 2013 by Ravi Puliani, Bharat Publication Companies Act 2013 by Taxmann Law Relating to Intellectual Property Rights Book by Virendra Kumar Ahuja
RJCUBAF307 Business Economics - II	Andrew B Abel and Ben S Bernanke - “Macroeconomics”- Pearson Education New Delhi David N Hyman - “Macroeconomics” McGraw Hill, New York, Latest Edition D N Dwivedi - “Macroeconomics Theory and Policy”- Sultan Chand and Company, New Delhi, Latest Edition Datt R. & K.P.M. Sundaram – “Indian Economy”- Sultan Chand and Company, New Delhi, Latest Edition Dornbusch R. & S. Fischer – “Macroeconomics” McGraw Hill, New

S.Y.BAF Syllabus Semester III & IV

	<p>York, Latest Edition Economic & Political Weekly: Various Issues. Economic Survey of India -2007-08 G L Jain- “Macroeconomic System-Problems and Functions”- Mangal Deep, Publications, Jaipur H L Ahuja – “Macroeconomics Theory and Policy – Advanced Analysis” – Sultan Chand and Company, New Delhi Latest Edition K.P.M. Sundaram – “Money Banking and International Trade”- Sultan Chand and Company, New Delhi Latest Edition Mankiw –“Principles of Macroeconomics”-Thomson-South-Western, New Delhi Mishra and Puri – “Indian Economics”- Himalayan Publishing House, Latest Edition K.Vasudevan – Central Banking – RBI Publications Bhatt - Central Banking in India - Himalaya Publications</p>
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S.Y.BAF	SEMESTER IV
RJCUBAF401 Financial Accounting- IV	<p>Introduction to Accountancy by T. S. Grewal Advance Accounts by Shukla & Grewal Advance Accountancy by R. L. Gupta and M Radhaswamy Modern Accountancy by Mukherjee and Hanif Financial Accounting by Lesile Chandwichk Financial Accounting for Management by Dr. Dinesh Harsalekar Financial Accounting by P. C. Tulsian Accounting Principles by Anthony, R.N. and Reece J.S. Financial Accounting by Gupta and Radhaswamy M Financial Accounting by Monga, J.R. Ahuja, Girish and Shehgal Ashok.</p>
RJCUBAF402 Management Accounting	<p>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</p>

S.Y.BAF Syllabus Semester III & IV

	Principles of Management by Terry G R published by AITBS
RJCUBAF403 Taxation - II	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
RJCUBAF404 IT in Accountancy- II	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
RJCUBAF405 Foundation Course – IV	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
RJCUBAF406	An introductory guide to Central Labour Legislation – W A Dawson

S.Y.BAF Syllabus Semester III & IV

Business Law -III	Industrial Law – P L Malik Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK Labour participation in Management – Mhetras V – Manaklals Indian Contract Act , Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons The Negotiable Instruments Act – Khergamwala J S – N M Tripathy The Principles of Mercantile Law – Singh Avtar – Eastern Books Co. Companies Act 2013 by Ravi Puliani, Bharat Publication Companies Act 2013 by Taxman
RJCUBAF407 Research Methodology in Accounting & Finance	Research Methods in Accounting, Malcolm Smith Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan

T.Y.BAF Syllabus Semester V & VI



*Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjunwala College
of Arts, Science & Commerce
(Autonomous College)*



**Refer to page no: 03 highlighting component
of Research Project**

**Affiliated to
UNIVERSITY OF MUMBAI**

*Syllabus for the T.Y.BAF
Program: B.COM (ACCOUNTING & FINANCE)*

*(Adapted from the Credit Based Semester and Grading System T.Y.BAF
Syllabus of University of Mumbai 2019-20)*

T.Y.BAF Syllabus Semester V & VI**DISTRIBUTION OF TOPICS AND CREDITS****T.Y.BAF SEMESTER V**

Course	Nomenclature	Credits	Topics
RJCUBAF501	Financial Accounting – V	04	1. Underwriting of shares & debentures & Buy-Back of shares 2. AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding) 3. Internal Reconstruction 4. Liquidation of Companies
RJCUBAF502	Financial Accounting – VI	04	1. Final Accounts of Banking Company 2. Final Accounts of Insurance Company (Excl. Life Insurance) 3. Non – Banking Financial Companies 4. Valuation of Goodwill and Shares 5. Accounting for Limited Liability Partnership
RJCUBAF503	Financial Management - II	03	1. Capital Budgeting – Project Planning & Risk Analysis 2. Capital Structure Theories and Dividend Decisions 3. Mutual Fund 4. Bond Valuation & Credit Management
RJCUBAF504	Cost Accounting - III	03	1. Uniform Costing and Inter-Firm Comparison 2. Integrated System and Non Integrated System of Accounts 3. Operating Costing 4. Process Costing- Equivalent Units of Production and Inter- process Profit
RJCUBAF505	Taxation - III (Direct Taxes - I)	03	1. Definitions u/s – 2 & Basis of Charge 2. Exclusions from Total Income 3. Heads of Income 4. Deductions under Chapter VI – A 5. Computation of Total Income
RJCUBAF506	Commerce (Management Applications)	03	1. Marketing Management 2. Production Management 3. Human Resource Management 4. Financial Management

T.Y.BAF SEMESTER VI

Course	Nomenclature	Credits	Topics
RJCUBAF601	Cost Accounting - IV	03	1. Budgeting and Budgetary Control 2. Absorption Costing and Marginal Costing with Cost Volume and Profit Analysis 3. Managerial Decision Making 4. Standard Costing and Variance Analysis
			1. Business Valuation 2. Mergers and Acquisitions 3. Corporate Restructuring and Takeovers

T.Y.BAF Syllabus Semester V & VI

RJCUBAF602	Financial Management - III	03	<ol style="list-style-type: none"> 4. Lease and Hire Purchase Financing 5. Working Capital financing
RJCUBAF603	Taxation – IV (Direct Taxes- II)	03	<ol style="list-style-type: none"> 1. Clubbing of Income 2. Set Off & Carry Forward of Losses 3. Computation of Tax liability of Individual & HUF 4. Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax 5. Return of Income - Sec 139 6. Tax Deduction at Source Advance Tax Interest Payable 7. DTAA U/S 90 & 91 8. Tax Planning & Ethics in Taxation
RJCUBAF604	Economics – III (Indian Economy)	03	<ol style="list-style-type: none"> 1. Introduction & Agricultural Sector 2. Industrial Sector and Service Sector 3. External Sector and International Institutions 4. Money and Banking
RJCUBAF605	Financial Accounting –VII	04	<ol style="list-style-type: none"> 1. Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society) 2. Final Accounts of Banking Company 3. Accounting for Specialized Transactions – Account closure and reporting. 4. Introduction to IFRS and Indian Accounting Standards
RJCUBAF606	Project	04	Project work

T.Y.BAF Syllabus Semester V & VI

SEMESTER V		L	Cr
SUBJECT: Financial Accounting – V	Paper Code: RJCUBAF501	60	04
UNIT 01		15	
Underwriting of shares & debentures and Buy-back of shares			
<p>Underwriting of shares & debentures: 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 along-with practical problems</p> <p>Buy-back of shares: 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) along-with practical problems</p>			
UNIT 02		15	
AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)			
In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.			
UNIT 03		15	
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 along-with relevant practical problems.			
UNIT 04		15	
Liquidation of Companies and Investment Accounting (w.r.t. Accounting Standard - 13)			
<p>Liquidation of Companies: Meaning of liquidation or winding up, Preferential payments, Overriding preferential payments, Liquidator's final statement of account along-with practical problems.</p> <p>Investment Accounting (w.r.t. Accounting Standard - 13): 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</p>			

T.Y.BAF Syllabus Semester V & VI

method (Incl. brokerage), Columnar format for investment account.		
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SEMESTER V		L	Cr
Subject: Financial Accounting – VI	Paper Code: RJCUBAF502	60	04
UNIT 01		15	
Final Accounts of Banking Company and Non-banking financial companies			
<p>Final Accounts of Banking Company 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.</p> <p>Final Accounts of 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, Preparation of Financial statement.</p>			
UNIT 02		15	
Final Accounts of Insurance Company (Excluding Life Insurance)			
<p>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.</p>			
UNIT 03		15	
Valuation of Goodwill and Shares			
<p>Valuation of Goodwill Maintainable Profit method, Super Profit Method, Capitalization method, Annuity method</p> <p>Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method</p>			
UNIT 04		15	
Accounting for Limited Liability Partnership			
<p>Statutory provisions, Conversion of partnership business into Limited Liability Partnership and Practical problems of final account.</p>			

SEMESTER V		L	Cr
SUBJECT:	Paper Code: RJCUBAF503	60	03

T.Y.BAF Syllabus Semester V & VI

Financial Management – II			
UNIT 01		15	
Capital Budgeting – Project Planning & Risk Analysis			
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.			
UNIT 02		15	
Capital Structure Theories and Dividend Decisions			
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			
UNIT 03		15	
Mutual Fund			
Introduction, 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. 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, SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, Investment Valuation norms, Evaluation of mutual funds, Accounting policies and entries.			
UNIT 04		15	
Bond Valuation and Credit Management			
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 Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India			
SEMESTER V		L	Cr
SUBJECT: Cost Accounting - III	Paper Code: RJCUBAF504	60	03

T.Y.BAF Syllabus Semester V & VI

UNIT 01		15	
Uniform Costing & Inter-Firm Comparison and Activity Based Costing System			
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 Activity Based Costing System: Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical problems on Traditional V/s Activity Based Costing System.			
UNIT 02		15	
Integrated System and Non Integrated System of Accounts			
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			
UNIT 03		15	
Operating Costing			
Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data. Practical problems based on costing of hospitals, hotels, goods and passengers transport service			
UNIT 04		15	
Process Costing- Equivalent Units of Production and Inter- process Profit			
Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method), Inter Process transfer at Profit, Relevant practical problems			
SEMESTER V		L	Cr
SUBJECT: Taxation – III	Paper Code: RJCUBAF505		03
UNIT 01		08	
Definitions u/s – 2 & Basis of Charge			
Definitions u/s – 2 Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge			

T.Y.BAF Syllabus Semester V & VI

Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income		
UNIT 02	07	
Exclusions from Total Income		
Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions		
UNIT 03	25	
Heads of Income		
Salary Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund Income From House Property Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession. Vocation Section 28-32, 36, 37, 40, 40A & 43B. including.: Section 2 – Business Capital Gains Section 45, 48, 49, 50, 54 and 55 Income from Other Sources Section 56 – 59		
UNIT 04	10	
Deductions under Chapter VI – A		
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		
UNIT 05		
Computation of Total Income	10	
Computation of Total Income Of Individual & HUF		

Note:

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

T.Y.BAF Syllabus Semester V & VI

SEMESTER V		L	Cr
SUBJECT: Management Applications	Paper Code: RJCUBAF506	60	03
UNIT 01		15	
Marketing Management			
<p>Marketing: Meaning, Definition & Features of Marketing – Various concept of Marketing - 4 Ps of Marketing, Importance</p> <p>Product Management – Meaning & Definition, Types and Level of Product – Product Development Strategies, Product life cycle, STP – Concept and Strategies, Branding- Meaning, Factors influencing branding</p> <p>Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies along with methods of pricing</p> <p>Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels</p> <p>Promotion Management – Meaning & Importance – Promotion Strategies, Push Vs Pull, Integrated marketing communication (Features, functions, tools and process), Case studies based on the above topics</p>			
UNIT 02		15	
Production Management			
<p>Production Management - Meaning and Definition, Scope, Steps in Production Planning and Control.</p> <p>Productivity- Meaning, Measurement, Measure to increase Productivity, Productivity Movement in India</p> <p>Quality Management- Meaning and Definition of Quality Management – Tools & Technique - TQM – Quality Circles – ISO 9000/14000</p> <p>Inventory Management –Meaning, Methods and Size. Case studies based on the above topics</p>			
UNIT 03		15	
Human Resource Management			
<p>Human Resource Management – Meaning, Nature, Functions Human Resource Planning- Meaning, Types and Process</p> <p>Human Resource Development- Methods of Developing Human Resource,</p> <p>Performance Appraisal – Meaning, Definition and Procedure – Traditional and Modern, Methods of Appraisal, Employee retention.</p> <p>Case studies based on the above topics</p>			
UNIT 04		15	
Financial Management			
<p>Strategic Financial Management - Need and Importance, Corporate, Business and Functional Strategy, Financial Planning - Need and Importance</p> <p>Capital Budgeting- Introduction, Importance and Process</p> <p>Capital Structure- Meaning, Factors affecting Capital Structure</p> <p>Capital Market – Meaning and Constituents, Functions, Fundamental Analysis , Technical Analysis, Venture Capital, DEMAT Account, Futures and Options</p> <p>Case studies based on the above topics</p>			

T.Y.BAF Syllabus Semester V & VI

SEMESTER VI		L	Cr
SUBJECT: Cost Accounting - IV	Paper Code: RJCUBAF601	60	03
UNIT 01		15	
Budgeting and Budgetary Control			
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.			
UNIT 02		15	
Absorption Costing and Marginal Costing with Cost Volume and Profit Analysis			
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			
UNIT 03		15	
Managerial Decision Making			
Make or buy, Sales mix decisions, Exploring new markets, Plant shut down decision along with practical problems			
UNIT 04		15	
Standard Costing and Variance Analysis			
Preliminaries in installing of a standard cost system, Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances along with relevant practical problems.			

SEMESTER VI		L	Cr
SUBJECT: Financial Management - III	Paper Code: RJCUBAF602	60	03
UNIT 01		05	
Business Valuation			

T.Y.BAF Syllabus Semester V & VI

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.		
UNIT 02	15	
Mergers and Acquisitions		
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)		
UNIT 03	15	
Corporate Restructuring and Takeovers		
Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)		
UNIT 04	15	
Lease and Hire Purchase Financing		
Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase		
UNIT 05	10	
Working Capital financing		
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		

SEMESTER VI		L	Cr
SUBJECT: Taxation – IV (Direct Taxes – II)	Paper Code: RJCUBAF603	60	03
UNIT 01		05	
Clubbing of Income - Section 60 to 65			
UNIT 02		05	
Set Off & Carry Forward of Losses			

T.Y.BAF Syllabus Semester V & VI

<p>Sec: 70 - Set off Loss from one Source against Income from another Source under the Same Head of Income</p> <p>Sec: 71 - Set Off Loss from One Head against Income of another Head Sec: 71B - Carry Forward & Set off Losses from House Property</p> <p>Sec: 72 - Carry Forward & Set Off of Losses of Business Losses</p> <p>Sec: 73- Losses in Speculation Business</p> <p>Sec: 74- Loss under the head Capital Gains</p>		
UNIT 03	05	
Computation of Tax liability of Individual & HUF		
UNIT 04	15	
Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax		
UNIT 05	05	
Return of Income - Sec 139		
Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)		
UNIT 06	15	
Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C		
<p>Basic Aspects of Deduction of Taxes at Source</p> <p>Sec: 192 - TDS on Salary</p> <p>Sec: 194A - TDS on Interest</p> <p>Sec: 194C - TDS on Contractor</p> <p>Sec: 194H - TDS on Commission</p> <p>Sec: 194I - TDS on Rent</p> <p>Sec: 194J - TDS on Professional Fees</p> <p>Advance Tax U/S 207, 208, 209, 210 & 211</p> <p>Sec: 207 - Income Liable to Advance Tax</p> <p>Sec: 208 - Liability of Advance Tax</p> <p>Sec: 209 - Computation of Advance Tax</p> <p>Sec: 210 - Payment of Advance Tax by Assessee on His Own Account</p> <p>Sec: 211 - Due Dates of Payment of Advance Tax</p> <p>Interest Payable U/S 234A, 234B, 234C</p> <p>Sec: 234A - Interest for default in furnishing return of income</p> <p>Sec: 234B - Interest for default in payment of advance tax</p> <p>Sec: 234C - Interest for deferment of advance tax</p>		
UNIT 07	05	
DTAA U/S 90 & 91		
UNIT 08	05	

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Tax Planning & Ethics in Taxation - Basic Concepts		
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Note:

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

SEMESTER VI		L	Cr
SUBJECT: Economics – III (Indian Economy)	Paper Code: RJCUBAF604	60	03
UNIT 01		15	
Introduction & Agricultural Sector			
Introduction, Demographic features- Poverty, 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.			
UNIT 02		15	
Industrial and Service Sector			
Growth and pattern of industrialization, Industrial Policy of 1991, Disinvestment policy, Service sector in India- HealthCare, Tourism, Insurance and Banking sector.			
UNIT 03		15	
External Sector and International Institutions			
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			
UNIT 04		15	
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			

SEMESTER VI		L	Cr
SUBJECT: Financial Accounting-VII	Paper Code: RJCUBAF605	60	04

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UNIT 01	15	
Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative)		
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		
UNIT 02	15	
Final Accounts of Banking Company		
Legal Provisions in Banking Regulation Act, 1949 relating to accounts, Statutory Reserve, including Cash Reserve Ratio and Statutory Liquidity Ratio, Bills Purchased and discounted, rebate on bill discounted, Non-performing assets and income from non-performing assets, Classification of advances: Standard, Sub-standard, Doubtful and provisioning requirement, Practical problems on Final Accounts in prescribed form.		
UNIT 03	15	
Accounting for Specialized Transactions – Account closure and reporting.		
Accounting entries for following transactions: sale on approval basis, Bad debt and RDD, TDS, provision for tax (including advance tax and tax liability w.r.t. assessment), GST (covering import, export with ITC), operating lease, financial lease, year-end closing entries (including rectification), Deferred tax asset/ liability, materialization of contingent liability, proposed dividend as per companies Act, Accounting reporting requirement as per schedule III of the Act, Fixed Asset reporting in detail. Practical problems on journal entries with extract of balance sheet and notes to account.		
UNIT 04	15	
Introduction to IFRS and Indian Accounting Standards		
Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards. Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework <i>Comparison of Ind AS, IFRS and AS: IFRS:</i> Introduction, scope Purpose & Objective of financial statement-its Framework-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS, Convergence of Ind-As to IFRS		

SEMESTER VI		Cr
SUBJECT: Project Work	Paper Code: RJCUBAF606	04

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

Guidelines for preparation of Project Work

Project work based on Research Methodology:

The project topic may be undertaken in any area of Elective Courses.

Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.

The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.

University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.

The project report shall be prepared as per the broad guidelines given below:

Font type: Times New Roman

Font size: 12-For content, 14-for Title

Line Space : 1.5-for content and 1-for in table work

Paper Size: A4

Margin : in Left-1.5, Up-Down-Right-1

The Project Report shall be bounded.

The project report should be 80 to 100 pages

Format given below

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1st page (Main Page)

Title of the problem of the Project

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

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year

T.Y.BAF Syllabus Semester V & VI

2nd Page

This page to be repeated on 2nd page (i.e. inside after main page)

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On separate page

Index

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

List of tables, if any, with page numbers. List of

Graphs, if any, with page numbers. List of

Appendix, if any, with page numbers.

Abbreviations used:

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

- **Chapter No. 1: Introduction**

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

- **Chapter No. 2: Research Methodology**

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

- **Chapter No. 3: Literature Review**

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

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

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

- **Chapter No. 5: Conclusions and Suggestions**

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

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

- **Bibliography**
 - **Appendix**
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On separate page

Name and address of the college

Certificate

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

_____ and her/his project is entitled,
“ _____ *Title of the Project* _____ ” under

my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of Guiding
Teacher

Date of submission:

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Declaration by learner

I the undersigned Miss / Mr. _____ *Name of the learner* _____ here by,
declare that the work embodied in this project work titled “ _____
_____ *Title of the Project* _____ ”,
forms my own contribution to the research work carried out under the guidance of
_____ *Name of the guiding teacher* _____ is a result of my own research work and has not been
previously submitted to any other University for any other Degree/ Diploma to this or any other
University.

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

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

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

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On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

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

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

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

I take this opportunity to thank our **Coordinator** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

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

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

T.Y.BAF Syllabus Semester V & VI

Evaluation pattern of the project work

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

Note:

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

Passing Standard

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

References Books

T.Y.BAF	SEMESTER V
RJCUBAF501 Financial Accounting – V	Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi

T.Y.BAF Syllabus Semester V & VI

	<p>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida Compendium of Statement and Standard of Accounting, ICAI Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
<p>RJCUBAF502 Financial Accounting – VI</p>	<p>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida Compendium of Statement and Standard of Accounting, ICAI Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai Company Accounting Standards by Shrinivasan Anand, Taxman, New</p>

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	<p>Delhi Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF503 Financial Management - II	<p>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</p>
RJCUBAF504 Cost Accounting - III	<p>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF505 Taxation - III	<p>Direct Taxes Law & Practice by V.K. Singhania - Taxman Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman Direct Tax Laws by T.N. Manoharan - Snow White</p>
RJCUBAF506	<p>Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.</p>

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Commerce	<p>Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.</p> <p>Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.</p> <p>McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.</p> <p>Pillai R S, Bagavathi, Modern Marketing</p> <p>Principles of Management , Ramasamy , Himalya Publication , Mumbai</p> <p>Principles of Management , Tripathi Reddy , Tata Mc Grew Hill</p> <p>Management Text & Cases , VSP Rao , Excel Books, Delhi</p> <p>Management Concepts and OB , P S Rao & N V Shah ,</p> <p>AjabPustakalaya</p> <p>Essentials of Management , Koontz II & W , Mc. Grew Hill , New York</p> <p>Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications</p>
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T.Y.BAF	SEMESTER VI
RJCUBAF601 Cost Accounting - IV	<p>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</p> <p>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</p> <p>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</p> <p>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</p> <p>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</p> <p>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</p> <p>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF602 Financial Management - III	<p>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</p> <p>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</p> <p>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</p> <p>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</p> <p>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</p> <p>Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok</p>

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	<p>Shehgal, 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 Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF603 Taxation – IV	<p>Direct Taxes Law & Practice by V.K. Singhania - Taxman Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman Direct Tax Laws by T.N. Manoharan - Snow White</p>
RJCUBAF604 Economics – III	<p>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</p>
RJCUBAF605 Financial Accounting –VII	<p>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida Compendium of Statement and Standard of Accounting, ICAI Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai Company Accounting Standards by Shrinivasan Anand, Taxman, New</p>

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