

TYBAF

w.e.f.

Academic Year

2022-23

B.Com (Accounting and Finance)

Summary of Subjects Covered – TYBAF – Sem V & VI

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1	Cost Accounting III	04	1	Financial Reporting	04
2	Research Methodology	03	2	Strategic Management	03
3	Indirect Taxes I	03	3	Indirect Taxes II	03
4	Security Analysis and Portfolio Management	04	4	Strategic Financial Management	04
2	<i>Core Courses (CC)</i>		2	<i>Core Courses (CC)</i>	
5	Financial Accounting V	04	5	Financial Accounting VI	04
6	Auditing	04	6	Project Work	04
Total Credits		22	Total Credits		22

Semester V

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Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Cost Accounting III				Code : NMUBAF501	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> • To learn about decision making through the different methods of maintaining cost accounting records. • To learn about the branches of costing such as standard and marginal costing. • To learn about Transfer Pricing. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • Students will show confidence in dealing with costing accounts. • Students will show proficiency in dealing with cost analysis through standard as well as marginal costing methods and transfer pricing. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Cost Accounting III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Decision Making, Budgets and Budgetary Control	14
02	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis	14
03	Standard Costing and Variance Analysis	14
04	Transfer Pricing	18
	Total	60

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Sr. No.	Modules	Pedagogy Used	Duration	Reference Materials
1	Decision Making, Budgets and Budgetary Control		14	
	<p><u>Just in Time Decision Making (JIT)</u> Features, Implementation and Benefits (Theory only)</p> <p><u>Budgets and Budgetary Control</u> Meaning of Budget and Budgeting Essentials, Characteristics of Budget</p> <p>Objective of Budgeting Meaning, Features, Objectives, Components, Advantages and Limitations of Budgetary Control System</p> <p>Different types of Budgets</p> <p>Concept of Fixed and Flexible Budget Distinguish between Fixed and flexible budget</p> <p><u>Problem Solving</u> Budget Preparation (Flexible and Functional: Production, Wages, Purchases, Sales, Cash) EOQ Efficiency and activity ratios Variances and Break even points (covered in Module 3)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case Study</p>		<ul style="list-style-type: none"> • <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education 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>
2	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis		14	
	<p>Absorption Costing and Marginal Costing Meaning of absorption costing,</p>	<p>Theory Notes</p> <p>PPT</p>		<ul style="list-style-type: none"> • <i>Modern Cost and Management Accounting by M. Hanif, Tata</i>

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	<p>Introduction to marginal costing</p> <p>Distinction between absorption costing and marginal costing</p> <p>Advantages and limitations of marginal costing</p> <p>Cost Volume and Profit Analysis</p> <p>Break even analysis meaning and graphic presentation</p> <p>Margin of safety</p> <p>Key factor</p> <p>Practical problems based on using the marginal costing formulae</p>	<p>Practical Questions</p> <p>Case study</p>		<p><i>McGraw Hill Education Pvt. Ltd., New Delhi</i></p> <ul style="list-style-type: none"> • <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>
3	Standard Costing and Variance Analysis		14	
	<p>Preliminaries in installing of a standard cost system</p> <p>Material Cost variance</p> <p>Labour cost variance</p> <p>Variable overhead variances</p> <p>Fixed Overhead variances</p> <p>Sales variances</p> <p>Practical problems</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education 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>
4.	Transfer Pricing		18	
	<p>Introduction</p> <p>Utility of Transfer Pricing</p> <p>Different Methods</p> <p>(Market Based, Negotiation based, Cost based: Marginal, Standard, Full Cost, Cost Plus Markup)</p> <p>Advantages of Different Methods</p>			<ul style="list-style-type: none"> • <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education 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</i>

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	Disadvantages of Different Methods Practical Problems on Market Based and Cost based method			<i>Company (P) Ltd., New Delhi</i> • <i>Merchant, K C: Modern Management Control Systems, Prentice Hall, Latest Edition</i>
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Signature

(Concerned Faculty / HOD)

Signature

(Principal)

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Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Research Methodology in Accounting and Finance				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		----	
Learning Objectives :					
<ul style="list-style-type: none"> To introduce students to the concept and process of research, including data collection, processing, interpretation and report writing. 					
Learning Outcomes :					
<ul style="list-style-type: none"> Students will be able to apply the research concepts, especially in accounting and finance. Students will be able to write a research project or a research paper based on the fundamentals of research. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

Research Methodology in Accounting and Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	10
2	Research Design in Accounting and Finance	10
3	Data Collection and Processing	13
4	Interpretation and Report Writing	12
	Total	45

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Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Research</p> <p>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.</p> <p>Formulation of research problem : Meaning and Selection</p> <p>Review of Literature</p>	<p>Theory Notes</p> <p>Practical Problems</p>	10	<i>Research Methodology – Methods & Techniques by C.R. Kothari</i>
II	<p>Research Design in Accounting and Finance</p> <p>Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types</p> <p>Different Research designs</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical problems</p>	10	<i>Research Methodology – Methods & Techniques by C.R. Kothari</i>

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<p>III</p>	<p>Data Collection and Processing</p> <p>Data Collection: Introduction and meaning, types of data</p> <p>Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data</p> <p>Secondary data: Sources and Limitations</p> <p>Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size</p> <p>Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</p> <p>Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</p> <p>Use of computer and internet in data collection and processing</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Problems</p> <p>Assignment</p>	<p>13</p>	<p><i>Research Methodology – Methods & Techniques by C.R. Kothari</i></p>
<p>IV</p>	<p>Interpretation and Report Writing</p> <p>Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types</p>		<p>12</p>	<p><i>Research Methodology – Methods & Techniques by C.R. Kothari</i></p>

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Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Taxation IV - Indirect Taxes I				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> To learn about Goods & Service Tax in a focused manner with respect to the areas of levy & collection of GST, concept of supply of goods & services, documentation requirements, input tax credit and the overall registration process. 					
Learning Outcomes :					
<ul style="list-style-type: none"> Students will learn the basics of Goods & Service Tax and understand practical application of the various provisions of the law with respect to the areas of registration, levy of tax, supply of goods & service, documentation requirements and the input tax credit. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Indirect Taxes I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Indirect Taxation and GST	07
02	Levy and Collection of GST	06
03	Concept of Supply	06
04	Documentation	06
05	Input Tax Credit and Computation of GST	15
06	Registration	05
Total		45

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Introduction to Indirect Taxation and GST		07	
	<p>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)</p> <p>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.</p> <p>GST Council and GST Network</p> <p>Definitions under CGST Act</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
2	Levy and Collection of GST		06	
	<p>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</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>

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3	Concept of Supply		06	
	Taxable Event Supply Place of Supply Time of Supply Value of Supply	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
4	Documentation		06	
	Tax Invoices, Credit and Debit notes	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
5	Input Tax Credit and Computation of GST		15	
	Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits	Theory Notes PPT		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with</i>

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	Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	Practical Questions Case study		<i>Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
6	Registration		05	
	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	Theory Notes PPT Practical Questions Case study		• <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>

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Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Security Analysis and Portfolio Management				Code :	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> To introduce students to the concept and process of portfolio management, fundamental analysis and technical analysis also introducing the concept of CAPM 					
Learning Outcomes :					
<ul style="list-style-type: none"> Students will be able to apply the concepts of portfolio management, fundamental analysis and technical analysis to understand the practical working of the capital markets. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Security Analysis and Portfolio Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Portfolio: An Introduction, Risk-Return relationship and Portfolio Management.	12
02	Portfolio Selection and Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Theories, Capital Asset Pricing Model, Portfolio Performance Measurement and Trading Strategies	12
Total		60

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Portfolio: An Introduction, Risk-Return relationship and Portfolio Management.		12	
	<p>Investment: Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors, Investment Avenues, Factors Influencing Selection of Investment Alternatives</p> <p>Capital Market in India: Trading and its Advantages, Concepts of Small cap, Large cap, Midcap and Penny stocks</p> <p>Portfolio Management: Meaning, Evolution, Phases, Role of Portfolio Managers, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix, Advantages of Portfolio Management.</p> <p>Investment Environment in India and factors conducive for investment.</p> <p>Risk - Return Relationship: Meaning, Types of Risk- Systematic and Unsystematic risk, Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • Francis J.C <i>Investments, Analysis and Management McGraw Hill New York.</i> • Reilly Frank K and Keith Brown <i>Investment Analysis and Portfolio Management</i> • Kevin. S, <i>Security Analysis and Portfolio Management</i> • Donald Fischer & Ronald Jordon, <i>Security Analysis & Portfolio Management</i>

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	<p>Relationship between the returns on stock and market portfolio</p> <p>Practical Problems on Calculation of Standard Deviation, Variance, Covariance, Beta, Expected</p> <p>Return and Risk – Return Trade off.</p> <p>Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.</p>			
2	Portfolio Selection and Valuation		12	
	<p>Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation: Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p> <p>Portfolio Selection: Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model,</p> <p>Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p> <p>Portfolio Planning: Arbitrage pricing theory and factor model.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Francis J.C Investments, Analysis and Management McGraw Hill New York.</i> • <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management</i> • <i>Kevin. S, Security Analysis and Portfolio Management</i> • <i>Donald Fischer & Ronald Jordon, Security Analysis & Portfolio Management</i>
3	Fundamental Analysis		12	

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	<p>Economy Analysis: Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis: Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis: Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk (Leverages)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Francis J.C Investments, Analysis and Management McGraw Hill New York.</i> • <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management</i> • <i>Kevin. S, Security Analysis and Portfolio Management</i> • <i>Donald Fischer & Ronald Jordon, Security Analysis & Portfolio Management</i>
4	Technical Analysis		12	
	<p>Security Analysis:</p> <p>Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis., Uses of Charts: Line Chart, Price Chart, Bar Chart, Candlestick Chart, Trends and Trend Reversals, Chart</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Francis J.C Investments, Analysis and Management McGraw Hill New York.</i> • <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management</i>

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	<p>Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns.</p> <p>Mathematical Indicators:</p> <p>Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>Market Indicators</p> <p>Fundamental Analysis versus Technical Analysis</p>			<ul style="list-style-type: none"> • <i>Kevin. S, Security Analysis and Portfolio Management</i> • <i>Donald Fischer & Ronald Jordon, Security Analysis & Portfolio Management</i>
5	<p>Theories, Capital Asset Pricing Model, Portfolio Performance Measurement and Trading Strategies</p>		12	
	<p>Theories: Dow Jones Theory, Elloit Wave Theory, Random Walk Theory, The Efficient Market Hypothesis</p> <p>Forms of Market Efficiency</p> <p>Competitive Market Hypothesis</p> <p>Capital Asset Pricing Model: Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line, expected return, required return, overvalued and undervalued assets</p> <p>Portfolio Performance Measurement: Meaning of Portfolio Evaluation, Sharpe's Ratio (Basic Problems), Treynor's Ratio (Basic Problems), Jensen's Differential Returns (Basic Problems)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Francis J.C Investments, Analysis and Management McGraw Hill New York.</i> • <i>Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management</i> • <i>Kevin. S, Security Analysis and Portfolio Management</i> • <i>Donald Fischer & Ronald Jordon, Security Analysis &</i>

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Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT versus CAPM Trading Strategies: Pair trading, basket trading and volatility trading Strategic versus tactical asset allocation			<i>Portfolio Management</i>
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Prepared by

Approved by

Signature

Signature

(Concerned Faculty / HOD)

(Principal)

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Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Financial Accounting V				Code : NMUBAF505	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> To learn the basics about underwriting of shares and debentures as well as rules and accounting relating to banking companies. To learn the rules for accounting in case of amalgamation of companies as per AS 14 and also the accounting in case of internal reconstruction. To learn the rules for accounting in case of liquidation of companies. 					
Learning Outcomes :					
<ul style="list-style-type: none"> The students will be able to show proficiency in doing accounting for underwriting of shares and debentures. The students will be able to construct the financials for a bank and understand the set of rules relating to the same. The students will be able to account for the amalgamation, internal reconstructions and liquidation of companies and understand the set of rules relating to the same 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Financial Accounting V

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Underwriting of shares & debentures	08
02	Final Accounts of Banking Company	12
03	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	15
04	Internal Reconstruction	15
05	Liquidation of Companies	10
	Total	60

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Underwriting of shares & debentures		08	
	<p>Introduction, Underwriting, Underwriting Commission</p> <p>Provision of Companies Act with respect to Payment of underwriting commission</p> <p>Underwriters, Sub-Underwriters, Brokers and Manager to issues</p> <p>Types of underwriting, Abatement Clause</p> <p>Marked, Unmarked and Firm-underwriting applications,</p> <p>Liability of the underwriters in respect of underwriting contract</p> <p>Practical problems</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>
2	Final Accounts of Banking Company		12	
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts.</p> <p>Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.</p> <p>Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>

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	Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.			
3	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)		15	
	<p>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.</p> <p>Practical problems</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>
4	Internal Reconstruction		15	
	<p>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.</p> <p>Practical problems</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>

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5	Liquidation of Companies		10	
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <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>

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(Principal)

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Auditing				Code :	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> • To learn the basics of and various types of audit and its scope and nature. • To learn audit techniques and audit sampling. • To learn about the auditing procedures such as vouching and verification. • To learn about company audit and professional ethics and auditing standards. • To learn about the contents and types of audit reports. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • Students will be able to show proficiency in auditing a company's set of financial statements with clarity on auditing standards and procedures. • Students will be able to understand the audit techniques and audit sampling. • Students will understand professional ethics relevant to an auditor • Students will understand how to make audit reports and different types of audit reports 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Auditing

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Nature, Objective, Scope and Types of Audit	10
02	Auditing Techniques	05
03	Vouching and Verification	08
04	Audit of Companies and Professional Ethics	18
05	Auditing Standards	14
06	Audit Reporting	05
	Total	60

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Sr. No.	Modules	Pedagogy Used	Duration	Reference Materials
1.	Introduction		10	
	<p>Auditing</p> <p>Definition, nature, Objectives & Importance of Auditing, Investigation & Auditing.</p> <p>Types of Audit (Statutory , Internal, Bank or Concurrent Audit, Management & Cost Audit,Risk based Audit)</p> <p>Controls in Auditing:</p> <p>Introduction to internal check and internal Control</p> <p>Reading of Ledger Account (Simple Questions)</p>	<p>Theory</p> <p>Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<p>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i></p>
2.	Auditing Techniques		05	
	<p>Test Check :</p> <p>Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions.</p> <p>Audit Sampling</p> <p>Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability</p>	<p>Theory</p> <p>Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<p>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i></p>

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	in Conducting Audit Based on Sample.			
3.	Vouching and Verification		08	
	<p><u>Vouching</u></p> <p><u>Audit of Income:</u></p> <p>Revenue from Sales and Services, Rental Income, Interest & Dividends Income,</p> <p>Royalties Income, Recovery of Bad debts written off, Commission Received</p> <p><u>Audit of Expenditure:</u></p> <p>Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expenses,</p> <p>Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight</p> <p>Carriage and Custom Duties</p> <p><u>Verification</u></p> <p><u>Audit of Assets:</u></p> <p>Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments,</p> <p>Inventory, Goodwill, Patent Rights</p> <p><u>Audit of Liabilities:</u></p> <p>Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>	<p>Theory</p> <p>Notes</p> <p>PPT</p> <p>Case study</p>		<p>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i></p>

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4.	Company Audit and Professional Ethics		18	
	<p>Company Audit</p> <p>Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors.</p> <p>Special auditors</p> <p>Branch auditors</p> <p>Rights and duties of company auditors</p> <p>Professional Ethics</p> <p>Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act</p> <p>Members who are deemed to be in Practice</p> <p>Significance of the Certificate of Practice</p> <p>Disabilities for purpose of Membership</p> <p>Disciplinary Procedure</p> <p>Professional Misconduct</p>	<p>Theory</p> <p>Notes</p> <p>PPT</p> <p>Case study</p>		<p>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i></p>
5.	Auditing Standards		14	
	<p>Meaning</p> <p>Procedure of issuing Auditing Standards in India</p>	<p>Theory</p> <p>Notes</p> <p>PPT</p>		<p>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill</i></p>

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	<p>Brief overview of Auditing Standards in India</p> <p>Scope of SAs</p> <p>Significance of the Auditing Standards</p> <p>Responsibility of auditor for auditing standards</p> <p>Understanding of following standards</p> <p>SA200, SA220, SA240, SA315, SA505</p>	Case study		<i>Publishing Co. Ltd</i>
6.	Audit Reporting		05	
	<p>Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.</p>	<p>Theory</p> <p>Notes</p> <p>PPT</p> <p>Case study</p>		<p>● <i>Contemporary Auditing – Kamal Gupta, 6th Edition 2005, published by Tata McGraw Hill Publishing Co. Ltd</i></p>

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(Principal)

Semester VI

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : V	
Course : Financial Reporting				Code :	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> • To learn about the International Financial Reporting Standards and Ind-As. • To gain the prowess to recognise and apply disclosure requirements specified in Indian AS while preparing and presenting the financial statements. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • Students will be able to apply the International Financial Reporting Standards and Ind-As relevant to understanding the financial statements of companies. • Students will be able to solve problems on Ind AS applying the correct accounting treatments to given scenarios. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Financial Reporting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Overview of IFRS and Ind AS	10
02	Ind AS on Presentation of items in Financial Statements – Ind AS 1 and Ind AS 7	8
03	Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors	4
04	Ind AS 10: Events after the Reporting Period	4
05	Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets	4
06	Ind AS 115: Revenue from contracts with customers	13
07	Ind AS on Assets in Financial Statements: Ind AS 2, 16, 36 and 38	17
Total		60

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Overview of IFRS and Ind AS		10	
	<p>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</p> <p>Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework</p> <p>Comparison of Ind AS, IFRS and AS</p> <p>IFRS : Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS</p> <p>Convergence of Ind-As and IFRS</p>	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI</i>
2	Ind AS on Presentation of items in Financial Statements – Ind AS 1 and Ind AS 7		8	

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	<p><u>Ind AS 1: Presentation of Financial Statements</u></p> <p>Scope and Objectives of Ind AS 1</p> <p>Diff between Ind AS 1 vs AS 1.</p> <p><u>Ind AS 7: Statement of Cash Flows</u></p> <p>Meaning, Types of Cash flows</p> <p>Direct and Indirect method of presenting cash flows</p> <p>Diff between Ind AS 7 vs AS 3</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI</i>
3	<p>Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors</p>		4	
	<p>Treatment of changes in accounting policies, estimates and errors.</p> <p>Distinguish between the three.</p> <p>Assess the limitations of giving retrospective effects while accounting.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI</i>
4	<p><u>Ind AS 10: Events after the Reporting Period</u></p>		4	
	<p>Define relevant terms</p> <p>Adjusting vs Non-adjusting events</p> <p>Treatment for special cases</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting</i>

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				<i>Standards and Ind AS Guidance,, ICAI</i>
5	Ind AS 37: Provisions, Contingent Liabilities and Contingent Assets		4	
	<p>Definition and differences of the terms</p> <p>Recognition principles of each: Provision, Contingent liability and Contingent asset</p> <p>Application of recognition principles</p> <p>Diff between Ind AS 37 vs. AS 29</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI</i>
6	Ind AS 115: Revenue from Contracts with Customers		13	
	<p>Scope and definition</p> <p>Criteria for revenue recognition</p> <p>Accounting treatment</p> <p>Presentation and disclosure requirements</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI</i>
7	Ind AS on Assets in Financial Statements: Ind AS 2, 16, 36 and 38		17	
	<p><u>Ind AS 2: Inventories</u></p> <p>Objective and scope</p> <p>Valuation</p>	<p>Theory Notes</p> <p>PPT</p>		<ul style="list-style-type: none"> • <i>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i>

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<p>Accounting and Disclosure</p> <p><u>Ind AS 16: Property, Plant and Equipment:</u></p> <p>Objective and scope</p> <p>Definition of terms</p> <p>Accounting and Disclosure</p> <p><u>Ind AS 36: Impairment of Assets:</u></p> <p>Objective, scope, Definition of terms</p> <p>Recognition and measurement of impairment loss</p> <p>Disclosure requirements</p> <p><u>Ind AS 38: Intangible Assets:</u></p> <p>Scope and meaning of terms</p> <p>Recognition and measurement criteria</p> <p>De-recognition principles</p> <p>Disclosure requirements</p>	<p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Compendium of Statement and Standard of Accounting, ICAI</i> • <i>Compendium of Indian Accounting Standards and Ind AS Guidance,, ICAI</i>
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(Principal)

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Programme : B. Com. (Accounting & Finance)				Semester : VI	
Course : Strategic Management				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> • To understand the various aspects and concepts in the field of Strategic Management • To understand the business environment, strategic issues and how current thinking approaches these issues • To analyse why some firms succeed while others fail • To analyse the internal organisational strengths and weaknesses and the external environmental opportunities and threats • To analyse the competitiveness of the global market • To apply the tools in order to implement strategies and make decisions • To evaluate the success of various strategies 					
Learning Outcomes :					
<ul style="list-style-type: none"> • The learner is presented with an opportunity to apply the theories and tools to real-life companies • The learner explores the external environment of a business as well as the competitiveness of the external environment • The learner understands the competitive advantages of businesses and the manner in which these advantages can be honed 					

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<ul style="list-style-type: none">• The learner compares the strategic choices available at different levels and the rationale behind the choosing one strategy over the other• The learner can evaluate the implementation of the strategy and anticipate any problems that might develop in the future
Lecture Method, Case studies, News Paper reading & Article Discussions, Debating, Videos & Presentations, Analysis, Brainstorming

Strategic Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Strategic Management	12
02	Strategic Choices	12
03	Strategic Implementation and Evaluation	12
04	International Marketing Strategy	09
	Total	45

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Module	Module Content	Module wise Pedagogy Used	Duration of Module	Reference Book
I	<p><u>Introduction to Strategic Management</u></p> <ul style="list-style-type: none"> • What is strategy?, What is Strategic Management? Definitions of strategy, stakeholders • Mission and Vision Statements <p>Scanning the Environment:</p> <ul style="list-style-type: none"> • The Macro Environment: PESTEL Analysis, Scenarios • The Industry: Porter's Five Forces, Industrial Life cycle • The Market: Market segmentation, first mover advantage, strategic groups mapping, critical success factors, and Blue Oceans <p>Strategic capabilities:</p> <ul style="list-style-type: none"> • Meaning, • VRIO Framework, Diagnosing strategic capabilities with: Benchmarking, the Value Chain and the Value Network, Activity maps, Strategic Drift, SWOT Analysis <p>Strategic Purpose:</p> <ul style="list-style-type: none"> • Mission, Vision, Values and Objectives, 	<p>Lecture Method, Case studies, News Paper reading & Article Discussions, Debating, Videos & Presentations, Analysis, Brainstorming</p>	12	<ul style="list-style-type: none"> • <i>Johnson G, et al, Exploring Strategy, Text and Cases, 12th Edition, Pearson</i> • <i>Wheelen T and Hunger J, Strategic Management and Business Policy – Towards Global Sustainability, 13th Edition, Pearson</i> • <i>Lynch R, Strategic Management, 8th Edition, Pearson</i> • <i>David F, Strategic Management Concepts and Cases, 16th Edition, Pearson</i>

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	<ul style="list-style-type: none"> Ownership Models and managing stakeholder expectations 			
II	<p><u>Strategic Choices:</u></p> <p>Business Level Strategy:</p> <ul style="list-style-type: none"> Porter's Generic competitive strategies, the strategy clock, strategic lock-in <p>Corporate Level Strategy:</p> <ul style="list-style-type: none"> strategic directions with Ansoff's Matrix, Diversification its drivers and performance, Vertical Integration, Synergy, Value creation and the corporate parent, Portfolio Matrices – the BCG Matrix, the Directional Policy (GE-McKinsey) matrix, the Parenting Matrix <p>International Strategy:</p> <ul style="list-style-type: none"> Internationalisation drivers – Porter's Diamond, Market selection and entry, internationalisation and performance, roles in an international portfolio 	Lecture Method, Case studies, InfoSheets, News Paper reading & Article Discussions, Debating, Videos & Presentations, Analysis, Brainstorming	12	<ul style="list-style-type: none"> <i>Johnson G, et al, Exploring Strategy, , Text and Cases, 12th Edition, Pearson</i> <i>Wheelen T and Hunger J, Strategic Management and Business Policy – Towards Global Sustainability, 13th Edition, Pearson</i> <i>Lynch R, Strategic Management, 8th Edition, Pearson</i> <i>David F, Strategic Management Concepts and Cases, 16th Edition, Pearson</i>

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<p>III</p>	<p><u>Strategy Implementation and Evaluation:</u></p> <ul style="list-style-type: none"> • Organic development, • Types timing and motive of mergers and acquisitions, • process of mergers and acquisitions, • types and motives of strategic alliances, • processes, • comparing acquisitions, alliances and organic development, • key success factors <p>Evaluating Strategies:</p> <ul style="list-style-type: none"> • measure and comparisons of performance, • GAP analysis, • suitability – ranking, screening, decision trees, life-cycle analysis, • acceptability – risk, returns, reactions of shareholders, • configurations – McKinsey 7-S framework, configuration dilemmas 	<p>Lecture Method, Case studies, News Paper reading & Article Discussions, Debating, Videos & Presentations</p>	<p>12</p>	<ul style="list-style-type: none"> • <i>Johnson G, et al, Exploring Strategy, , Text and Cases, 12th Edition, Pearson</i> • <i>Wheelen T and Hunger J, Strategic Management and Business Policy – Towards Global Sustainability, 13th Edition, Pearson</i> • <i>Lynch R, Strategic Management, 8th Edition, Pearson</i> • <i>David F, Strategic Management Concepts and Cases, 16th Edition, Pearson</i>
<p>IV</p>	<p><u>International Marketing Strategy</u></p> <p>Strategic Elements of Advantage:</p> <ul style="list-style-type: none"> • Global Competition and National Competitive advantages – factor 	<p>Lecture Method, Case studies, News Paper reading & Article Discussions, Debating</p>	<p>09</p>	<ul style="list-style-type: none"> • <i>Keegan, W and Green M, 2015, Global Marketing, Pearson, 8th Edition, Global Edition</i> • <i>Kotler A et al, Principles of</i>

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	<p>conditions, demand conditions,</p> <ul style="list-style-type: none">• supporting industries,• hypercompetitive industries, <p>Organising for global marketing:</p> <ul style="list-style-type: none">• assembler value chains,• downstream value chains			<p><i>Marketing, 17th Edition, Pearson</i></p>
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(Principal)

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Programme : B. Com. (Accounting & Finance)				Semester : VI	
Course : Indirect Taxes II				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> To learn about other provision of Goods & Service Tax with respect to the areas of payment of taxes, refund and assessment procedure. To learn about the basic provision of the Custom Act and to understand the basics of India's foreign trade policy. 					
Learning Outcomes :					
<ul style="list-style-type: none"> Students will learn the basics of Goods & Service Tax and understand practical application of the various provisions of the law with respect to the areas of payment of taxes, refunds and assessment procedures. Students will learn the basics of Custom Act and India's foreign trade policy and understand its practical implication. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Indirect Taxes II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Payment of Tax and Refunds	06
02	Returns	06
03	Accounts, Audit, Assessment and Records	06
04	Custom Act – I	09
05	Custom Act – II	09
06	Foreign Trade Policy	09
Total		45

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Payment of Tax and Refunds		05	
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
2	Returns		05	
	Returns –Types of Returns and Provisions relating to filing of Returns (Sec 37 to Sec 48 of the CGST Act)	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
3	Accounts, Audit, Assessment and Records		05	
	Accounts and other records sec 35 of CGST Act, Period of retention of accounts sec. 36 of CGST Act, Electronic Way Bill sec 68 of CGST Act Self-Assessment sec. 59 of CGST Act, Provisional Assessment sec 60 of CGST Act, Scrutiny of Returns sec 61 of CGST Act, Assessment of non-filers of Returns sec 62 of	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani,</i>

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	CGST Act, Assessment of Unregistered person sec 63 of CGST Act, summary assessment in certain special cases sec 64 of CGST Act, Audit by tax authorities sec 65 of CGST Act, Special Audit sec 66 of CGST Act.			<i>Snow White Publications</i>
4	Custom Act - I		10	
	<p>Introduction to customs law including Constitutional aspects</p> <p>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</p> <p>Types of customs duties</p> <p>Classification and valuation of imported and export goods</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
5	Custom Act - II		10	
	<p>Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores</p> <p>Provisions relating to coastal goods and vessels carrying coastal goods</p> <p>Warehousing and Drawback</p> <p>Remission of Duties and Taxes on Exported Products-RODTEP Scheme</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
6	Foreign Trade Policy		10	

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<p>Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP.</p> <p>Provision related to import and export of goods</p> <p>Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi</i> • <i>GST Law & practice with Customs & FTP by V.S. Datey, Taxmann</i> • <i>GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications</i>
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Approved by

Signature

Signature

(Concerned Faculty / HOD)

(Principal)

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : VI	
Course : Strategic Financial Management				Code :	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments		Class Participation
10 Marks			15 Marks		---
Learning Objectives:					
<ul style="list-style-type: none"> • To learn about financial policy & corporate strategy. • To learn about business valuation and merger - acquisitions • To learn about capital rationing and risk analysis in capital budgeting. • To learn about lease and hire purchase financing. 					
Learning Outcomes:					
<ul style="list-style-type: none"> • The students will be able to develop basic corporate strategies and devise basic financial policies. • The students will be able to show proficiency in business valuation. • The students will be able to take decisions about lease and hire purchase financing. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Strategic Financial Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Strategic Financial Management	05
02	Project Planning & Risk Analysis in Capital Budgeting	07
03	Capital Structure Theories	07
04	Mutual Fund and Bond Valuation	08
05	Mergers and Acquisitions	11
06	Corporate Restructuring and Takeovers	11
07	Lease and Hire Purchase Financing	11
	Total	60

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Strategic Financial Management		05	
	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <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>
2	Project Planning & Risk Analysis in Capital Budgeting		07	
	Introduction - Capital Budgeting Process, 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.	Theory Notes PPT Practical Questions Case study		<ul style="list-style-type: none"> • <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>
3	Capital Structure Theories		07	•

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	<p>Capital Structure Theories – Background, Assumptions, Definitions and Taxation</p> <p>and Capital Structure</p> <p>Types – Net Operating Income, Net Operating Income Approach, Traditional</p> <p>Position, Modigliani and Miller Approach, Trade off Theory and Signaling Theory.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi
4	Mutual Fund and Bond Valuation		08	
	<p>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.</p> <p>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi • <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi
5	Mergers and Acquisitions		11	
	<p>Introduction- Basic modes of acquiring another firm, Synergy effects, Difference</p>	<p>Theory Notes</p> <p>PPT</p>		<ul style="list-style-type: none"> • <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata

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	<p>between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits</p> <p>of Merger for Acquiring firm, Reasons of companies to offer themselves for sale,</p> <p>Reasons for failure of Mergers and Reverse Merger.</p> <p>Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p>	<p>Practical Questions</p> <p>Case study</p>		<p><i>McGraw Hill, New Delhi</i></p> <ul style="list-style-type: none"> • <i>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</i>
6	Corporate Restructuring and Takeovers		11	
	<p>Introduction – Meaning, Need and Importance, Forms of Restructuring,</p> <p>Advantages and Disadvantages</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>
7	Lease and Hire Purchase Financing		11	
	<p>Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating</p>	<p>Theory Notes</p>		<ul style="list-style-type: none"> • <i>Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata</i>

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<p>Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.</p> <p>Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments.</p> <p>Choice between Leasing and Hire Purchase</p>	<p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<p><i>McGraw Hill, New Delhi</i></p> <ul style="list-style-type: none"> • <i>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</i>
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(Principal)

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : VI	
Course : Financial Accounting VI				Code :	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> • To learn the basics about the preparation of financial statements of insurance companies, non-banking financial companies, co-operative societies, keeping in view the statutory requirements to be followed for the same. • To learn the process of valuation of goodwill and shares. • To learn to account for investments and understand the accounting perspective to mutual funds. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • The students will be able to show proficiency in creating and reading the financial statements of an insurance company, non-banking financial company & co-operative society. • The students will be able to value shares and goodwill. • The students will be able to account for investments as an investor, as well as understand the accounting perspective to mutual funds. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Financial Accounting VI

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Investment Accounting	10
02	Final Accounts of Insurance Company (Excl. Life Insurance)	13
03	Non – Banking Financial Companies	07
04	Valuation of Goodwill and Shares	12
05	Final Accounts for Co-operative Society	10
06	Mutual Fund	08
	Total	60

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Sr. No.	Modules / Units	Pedagogy Used	Duration	Reference Books
1	Investment Accounting (w.r.t. Accounting Standard- 13)		10	
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>
2	Final Accounts of Insurance Company (Excl. Life Insurance)		13	
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous,</p> <p>Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance</p> <p>Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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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				<i>Grow Hill and Co. Ltd., Mumbai</i>
3	Non – Banking Financial Companies		07	
	<p>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>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>
4	Valuation of Goodwill and Shares		12	
	<p>Valuation of Goodwill</p> <p>Maintainable Profit method, Super Profit Method</p> <p>Capitalization method, Annuity Method</p> <p>Valuation of Shares</p> <p>Intrinsic Value Method, Yield method and Fair Value Method</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>

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5	Final Accounts for Co-Operative Society		10	
	<p>Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds</p> <p>Format of Final Accounts – Form N</p> <p>Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>
6	Mutual Fund		08	
	<p>Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p> <p>Case study</p>		<ul style="list-style-type: none"> • <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>

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Approved by

Signature

Signature

(Concerned Faculty / HOD)

(Principal)

**B.Com. (Accounting and Finance)
Programme
Guidelines for Project Work
at
Third Year
Semester VI**

Introduction

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

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

Guidelines for preparation of Project Work

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

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Format

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

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

On separate page

Index

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

List of tables, if any, with page numbers.

List of Graphs, if any, with page numbers.

List of Appendix, if any, with page numbers.

Abbreviations used:

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

(Model Structure of the Project Work)

- **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:

On separate page

Declaration by learner

I the undersigned Miss / Mr. _____ *Name of the learner* _____ here by,
declare that the work embodied in this project work titled “ _____
_____ *Title of the Project* _____ ”,

forms my own contribution to the research work carried out under the guidance of
_____ *Name of the guiding teacher* _____ is a result of my own research work and has not
been previously submitted to any other University for any other Degree/ Diploma to this
or any other University.

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

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

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organisation during the internship:**
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 50 pages

Evaluation pattern 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 ATKKT 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.

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

I. Internal Component:

The internal component shall consist of an assignment of 15 marks and a class test of 10 marks.

Internal Examination Question Paper Pattern

Duration : 20 Minutes

Maximum Marks : 10

All questions are compulsory

The questions can be any one or combination of the following:

- 1. Multiple Choice Questions*
- 2. True or False*
- 3. Fill in the blanks*
- 4. Match the columns*
- 5. Answer in one or two sentences*

II. External Component:

External Examination Question Paper Pattern

Duration : 2 ½ hours

Maximum Marks : 75

- *Each question shall be of 15 Marks*
- *Question no. 1 shall be compulsory and from any module / modules.*
- *Students shall attempt any 4 questions from Question no. 2 to 6*
- *Question nos. 2 to 5 shall be from the 4 modules equally.*
- *Question no. 6 shall be from all 4 modules.*
- *Question nos. 1 to 5 may be divided into two questions of 7.5 marks each / three questions of 5 marks each*

<i>Q1. Case Study</i>	<i>15 Marks</i>
<i>Q2. Attempt the following</i>	<i>15 Marks</i>
<i>Q3. Attempt the following</i>	<i>15 Marks</i>
<i>Q4. Attempt the following</i>	<i>15 Marks</i>
<i>Q5. Attempt the following</i>	<i>15 Marks</i>
<i>Q6. Short Notes (Any 3 out of 4) (5 marks each)</i>	<i>15 Marks</i>