AC: 02.06.2025 ITEM NO: 4.3

Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce (AUTONOMOUS)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: B.Com(Accounting and Finance)

Course: T.Y.BAF

Subject:

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-2026

PROGRAM OUTCOMES

PO	**Description**
A student completing Bachelor's Degree in Commerce Program will be able to	
PO1	**Disciplinary Knowledge:** Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
PO2	**Communication Skills:** Ability to communicate long standing unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.
PO3	**Critical Thinking:** Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
PO4	**Problem solving:** Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same. Capabilities to analyze and synthesize data and derive inferences for valid conclusion.
PO5	**Research Related Skills:** Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
PO6	**Self-directed Learning:** Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
PO7	**Moral and Ethical Awareness/Reasoning:** Ability to ascertain unethical behaviour, falsification, and manipulation of information. Ability to manage self and various social systems.
PO8	**Lifelong learning:** Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)

Proposed Curriculum as per NEP 2020

implemented for the Academic year 2025 - 26

Name of the Department: B.Com (Accounting and Finance)

Semester	Course Code	Course Title	Vertical	Credit
V	25BAFMJ511	Financial Accounting and Management – VII (Financial Accounting and Managerial Decisions I)	Major	4
	25BAFMJ512	Financial Accounting and Management – VIII (Financial Accounting and Managerial Decisions II)	Major	4
	25BAFMJ513	**IKS Subject specific** - Financial services in ancient India	Major	2
	25BAFEL521	Corporate Finance and Restructuring	Elective	4
	25BAFMI531	**Integrated Finance - IV** Direct Tax	Minor	4
	25BAFVS551	Business Dynamics and Entrepreneurship	VSC	2
	25BAFSE571	**Field Project**	FP	2
VI	25BAFMJ611	Financial Accounting and Management – IX (Final Accounts and Valuation)	Major	4
	25BAFMJ612	Financial Accounting and Management – X (Investment and Strategic Accounting)	Major	4
	25BAFMJ613	Financial Service Marketing	Major	2
	25BAFEL621	Company law	Elective	4
	25BAFMI631	**Integrated Finance – V** Indirect Tax	Minor	4

Semester V
T.Y.BAF

Course Code	MAJOR SUBJECT Financial Accounting and Management VII	Credits	Lectures/Week
25BAFMJ511	**Financial Accounting and Managerial Decisions I**	**4**	**4**

Course Outcomes: After successful completion of this course, students would be able to ● Identify and recall various formats of Amalgamation of Firms, Piecemeal Distribution of Cash, and formulas for bond valuation. ● Explain the concept and process of Amalgamation of Firms. ● Apply and demonstrate knowledge of amalgamation procedures and bond valuation. ● Evaluate and analyze a company's Dividend Decisions.

Unit	Topics	No of Lectures
I	**Piecemeal Distribution of Cash** ● Excess Capital Method only Asset taken over by a partner ● Treatment of past profits or past losses in the Balance sheet ● Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual ● Treatment of secured liabilities ● Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	15
II	**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 ● Excluding : Common transactions between the amalgamating firms	15
III	● **Dividend Decisions** ● Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. ● Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model	15

IV	• **Bond Valuation** • 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.)	15
	Total	60

Additional References:

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Course Code	**SEM – V -** Financial Accounting and Management – VIII **Financial Accounting and Managerial Decisions II**	**Credits**	**Lectures/Week**
25BAFMJ512		**4**	**4**

Course Outcomes:
After successful completion of this course, students would be able to

- Recall definitions and concepts of Underwriting, Buy-Back of shares and Liquidation.
- Understand legal restrictions and process of buy-back ,difference between internal and external reconstruction and Describe the process of liquidation and payments.
- Apply legal provisions and accounting treatments to solve practical problems and prepare relevant accounts for underwriting, buy-back, reconstruction, and liquidation.
- Analyze financial and legal aspects of underwriting, buy-back, reconstruction, and liquidation to assess compliance and impact.

Unit	Topics	No of Lectures
I	**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 Practical problems	15
II	**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) Practical problems	15
III	**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.	15

	Practical problems	
IV	**Liquidation of Companies** Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems	15
	Total	60

Additional References:

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Course Code	Elective	Credits	Lectures/Week
25BAFEL521	Corporate Finance and Restructuring	**4**	**4**

Course Outcomes:

After successful completion of this course, students would be able to

- Recall fundamental concepts, terminologies, and frameworks related to strategic finance, cost management, fundraising, and mergers & acquisitions.
- Understand and Explain the significance of strategic financial decisions, differentiate between traditional and strategic costing methods, and interpret various corporate restructuring strategies.
- Apply financial strategies, cost analysis techniques, and fundraising models to real-world business scenarios, including mergers, acquisitions, and capital structuring.
- Analyze financial decisions, cost structures, and merger strategies to evaluate their impact on shareholder value, capital efficiency, and organizational growth.

Unit	Topics	No of Lectures
I	**Strategic Corporate Finance** ● Introduction to Strategic Corporate Finance: Strategy Vs. Planning, Significance of Strategy in Financial Decisions, Different Types of Financial Strategy for Shareholders, Wealth Maximization, Overall Corporate Value Addition and Economics Value Addition. ● Strategic Cost Management: Traditional Costing Vs. Strategic Costing, Relevant costs Vs Irrelevant costs, Different Types of Strategic costing and their relevance- Traditional Costing Vs Activity Based Costing, Target Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic Cost Reduction Techniques and value chain analysis.	15
II	● **Fund raising** ● Fundraising: Identification of different sources of capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan, and financial forecasts to enable potential funders to assess the proposition. ● Alternate Sources of Financing- Different Approaches to and moels of Infrastructure	15

	Projects Financing- Public Private Partnership (PPP) and its relevance, ● Dividend Vs Share Repurchase Policy, Problem of too much cash, Issue of Stock Liquidity and Illiquidity.	
III	● **Mergers and Acquisitions- introduction** ● Introduction to Mergers and Acquisitions, Mergers and Acquisitions- An Overview: Various Forms of Corporate Restructuring- Restructuring: Underlying Issues ● Mergers and Acquisition Waves, Merger Movements in the US- Trends of Mergers and Acquisitions in India- Growing need for Corporate Restructuring in Recent times, India Inc begins M & A Innings- Hostile Takeovers	15
IV	**Theories and process of mergers and acquisitions** ● Theories of Mergers, Efficiency Theories- Information and Signalling- Agency Problems and Managerialism - Free Cash Flow Hypothesis – Market Power- Taxes and their Impact on Merger Decisions- Hubris Hypothesis ● Types of M&A, Mergers and Acquisitions, Different forms and Various Types of Mergers ● M&A Process, Merger and Acquisition Process- Participants in the Merger and Acquisition process- Post merger Integration – Reasons for Failure of Mergers and Acquisitions	15
	Total	60

Additional References:

- "Strategic Cost Management: The New Tool for Competitive Advantage" by Shank, J. K. & Govindarajan, V.
- "Principles of Corporate Finance" by Richard A. Brealey, Stewart C. Myers, and Franklin Allen
- "Corporate Finance: Theory and Practice" by Aswath Damodaran
- "Mergers and Acquisitions: A Strategic Perspective" by John C. McConnell and J. Harold Mulherin
- "Mergers, Acquisitions, and Corporate Restructurings" by Patrick A. Gaughan
- "The Corporate Finance Theory of Mergers and Acquisitions" by Paul P. Momtaz

Course Code	SEM – V – Integrated Finance	Credits	Lectures/Week
25BAFMI531	Direct Tax	**4**	**4**

Course Outcomes:

After successful completion of this course, students would be able to

- Recall key definitions, tax terms, sections, and provisions related to income, person, assessee, deductions, and filing of returns.
- Explain the basis of charge, residential status, tax heads, exemptions, and deductions under various sections with proper interpretation of applicable laws.
- Apply tax rules and provisions to compute income and tax liability for individuals, firms, and companies using both the old and new tax regimes.
- Analyze different heads of income, deductions, and exemptions to determine accurate tax implications and recommend optimal filing options under relevant sections.

Unit	Topics	No of Lectures
I	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income	10
II	Heads of Income Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources	25
III	Deductions under Chapter VI – A Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U • Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend	10
IV	Computation of Total Income Computation of Income and Tax of Individual – old and new regime , Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5) Computation of Income & Tax of Individual and Partnership Firm	15
	TOTAL	60

Additional References:

- CA - IPCC notes
- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House

- Income Tax Ready Recknoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White

Course Code	**VSC SEM – V**	**Credits**	**Lectures/Week**
25BAFVS551	Business Dynamics and Entrepreneurship	**2**	**2**

Course Outcomes:

After successful completion of this course, students would be able to

- Recall the definitions, characteristics, and concepts related to entrepreneurship, including the roles of entrepreneurs, women entrepreneurs, intrapreneurs, social entrepreneurship, and the institutional support systems available.
- Explain the importance of entrepreneurship for economic development, the significance of business plans, and the social responsibility of NGOs. They will also describe the various forms of entrepreneurship, including social and women entrepreneurship.
- Apply entrepreneurial principles to create a business plan, start a venture, and determine the funding requirements, sources of finance, and institutional support systems available for entrepreneurs.
- Analyze the entrepreneurial environment, the challenges faced by different types of entrepreneurs (e.g., women entrepreneurs), and assess the effectiveness of entrepreneurship development programs (EDP) and support mechanisms for start-ups and ventures.

Unit	**Topics**	**No of Lectures**
I	**Entrepreneurship** ● Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986. ● Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship ● Characteristics and qualities of entrepreneur. ● Intrapreneur –Concept and Development of Intrapreneurship	15

	● Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group ● Social entrepreneurship–concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's. • Entrepreneurial development Program (EDP)– concept, factor influencing EDP.	
II	**Startup India and Unicorn** ● Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan. ● Elements of Business Plan ● Steps involved in starting of Venture ● Institutional support to an Entrepreneur ● Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects	15
	Total	30

Additional References:

- Dynamics of Entrepreneurial Development Management - Vasant Desai, Himalaya Publishing House. 2. Entrepreneurial Development - S.S. Khanna 3. Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication 4. Entrepreneurial Development in India - Sami Uddin, Mittal Publication 5. Entrepreneur Vs Entrepreneurship- Human Diagno
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Dayal, Ishwar(9810) Managing Large Organizations: A Comparative Study.
- Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H.,New Delhi.
- Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta

<table>
<tr><td>Course Code</td><td>Major IKS –Subject specific</td><td>Credits</td><td>Lectures/Week</td></tr>
<tr><td>25BAFMJ513</td><td>Financial Services in Ancient India</td><td>2</td><td>2</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td colspan="4">Course Outcomes:
● Recall key financial principles from Arthashastra, ancient banking and credit systems, taxation models of various dynasties, forms of currency, and wealth management strategies in classical Indian texts and practices.
● Explain Kautilya's views on economic governance, the structure of ancient banking and lending systems, the logic behind historical taxation and revenue methods, and the role of temples in financial activities.
● Apply IKS financial principles to modern-day scenarios by linking ancient tax justice, ethical lending, investment strategies, and savings methods with current economic policies, business ethics, and financial management practices.
● Analyze the effectiveness of ancient Indian financial systems in achieving economic stability and justice, comparing them with modern practices.</td></tr>
<tr><td colspan="4"></td></tr>
</table>

Unit	Topics	No of Lectures
I	**Arthashastra and Financial Planning** ● Kautilya's economic philosophy: Wealth as the foundation of governance ● Principles of taxation and public finance ● State control over economic activities and trade regulations ● Fiscal discipline and financial accountability in governance **Banking, Loans, and Credit Systems in Ancient India** ● Role of moneylenders (Shresthis), banking houses, and trade guilds ● Loan structures, interest rates, and credit policies ● Ethical lending and borrowing practices (Dharma-based finance) ● Debt laws and insolvency principles from Smritis and Arthashastra **Wealth Management and Investment Strategies** ● Savings, wealth accumulation, and distribution in IKS ● Investment in agriculture, trade, and temple economies ● Philanthropy (Dana) and financial sustainability ● Risk management in ancient Indian trade and commerce	15
II	**Currency, Coinage, and Financial Innovations** ● Evolution from barter to currency-based economy ● Punch-marked coins and monetary systems of Mauryas, Guptas, and Satavahanas	15

	● State-backed currency and financial regulations in ancient India ● Role of temples in wealth accumulation and financial transactions **Taxation and Revenue Management in Ancient India** ● Mauryan, Gupta, and Chola taxation systems ● Concept of fair taxation in Manusmriti and Arthashastra ● Revenue collection, land tax, and trade duties ● Impact of taxation policies on economic sustainability **Lessons from IKS for Modern Financial Practices** ● Sustainable finance and community-driven economic models ● Application of ancient Indian financial principles in modern business ● Ethical banking, wealth management, and taxation lessons for today	
	Total	30

Additional References:

- **Kapoor, Kapil & Singh, Avadhesh Kumar**, (2021), *Indian Knowledge Systems: Concepts and Applications*, Chinmaya Vishwavidyapeeth, Kerala.
- **Basu, Ratan Lal**, (2007), *Ancient Indian Economic Thought: Relevance for Today*, New Bharatiya Book Corporation, New Delhi.
- **Dasgupta, A. K.**, (1993), *History of Indian Economic Thought*, Routledge, London.
- **Shamasastry, R.**, (1961), *Kautilya's Arthashastra*, Mysore Printing & Publishing House, Mysore.
- **Sihag, Balbir S.**, (2014), *The Economic Ideas of Kautilya*, Routledge, New York.
- **Choudary, Pavan**, (2010), *Arthashastra: Lessons in Management*, Wisdom Village Publications, New Delhi.
- **Joshi, R. K.**, (2008), *History of Banking in India*, Macmillan India, Chennai.
- **Khan, M. Y.**, (2020), *Indian Financial System*, McGraw Hill, New Delhi.
- **Moosvi, Shireen**, (2011), *Economic History of Ancient India*, Tulika Books, New Delhi.
- **Shenoy, B. R.**, (1971), *The Spirit of Indian Economics*, B. R. Publishing Corporation, New Delhi.
- **Radhakrishnan, K.**, (2005), *Dharmashastra and Economic Ideas*, Bharatiya Vidya Bhavan, Mumbai.
- **Gupta, P. L.**, (1994), *Ancient Indian Commerce*, Bhartiya Kala Prakashan, New Delhi.
- **Chaudhuri, K. N.**, (1985), *Trade and Civilization in the Indian Ocean*, Cambridge University Press, Cambridge.
- **Ray, Himanshu Prabha**, (1999), *Maritime Trade of Ancient India*, Oxford University Press, New Delhi.
- **Gupta, P. L.**, (2000), *A Comprehensive History of Indian Coinage*, Books & Books, New Delhi.
- **Kosambi, D. D.**, (1956), *The Punch-Marked Coins of Ancient India*, Bharatiya Vidya Bhavan, Mumbai.
- **Sharma, R. S.**, (1985), *Revenue System in Ancient India*, Munshiram Manoharlal Publishers, New Delhi.
- **Gor, Nitesh**, (2013), *The Dharma of Capitalism*, Jaico Publishing House, Mumbai.

<table>
<tr><td>25BAFSE571</td><td colspan="2">Field Project</td><td>2</td><td>2</td></tr>
<tr><td colspan="5"></td></tr>
<tr><td colspan="5">Course Outcomes:
After successful completion of this course, students would be able to
● CO 1: Remembering and stating specific concepts, methodologies, tools, or steps relevant to the project.
● CO 2: Understand and be able to explain ideas or concepts, involving interpreting, comparing, or summarizing information gathered and making sense of the data.
● CO 3: Ability to apply concepts, formulas, tax calculations or methods based on theoretical knowledge and implement them to solve problems in the field.
● CO 4: Analyzing and examining information or data to identify patterns, relationships, or causes.</td></tr>
<tr><td colspan="5"></td></tr>
<tr><td colspan="4">Topics</td><td>No of working hours</td></tr>
<tr><td colspan="4">Working under CA and handling various projects like Audit, GST and other office work
Students Should Submit report on the Same</td><td>30</td></tr>
<tr><td colspan="4">Total</td><td>30</td></tr>
<tr><td colspan="5">Additional References:
● To collect letter from respective CA/ Company stating completion of FP</td></tr>
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Semester VI

T.Y.BAF

Course Code	Financial Accounting and Management – IX (**Final Accounts and Valuation)**	Credits	Lectures/Week
25BAFMJ611		4	4

Course Outcomes:

After successful completion of this course, students would be able to

- Recall key terms and provisions related to the final accounts of banking companies, insurance companies, LLPs, and the valuation of goodwill and shares, including statutory reserves, classifications of advances, and types of insurance
- Explain the legal provisions of the Banking Regulation Act, understand the structure of final accounts for banking and insurance companies, and describe different methods for the valuation of goodwill and shares.
- Apply accounting principles to prepare final accounts for banking companies, insurance companies (excluding life insurance), and LLPs. They will also compute the valuation of goodwill and shares using different methods.
- Analyze financial statements to assess the impact of non-performing assets, provisions for doubtful debts, insurance claims, and the valuation of goodwill and shares to make informed financial decisions.

Unit	Topics	No of Lectures
I	**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.	15
II	**Final Accounts of Insurance Company (Excl. Life Insurance)** ● 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.	15

	Revenue Statement – Form B – RA, Profit / ● Loss Account – Form B – PL and Balance Sheet Form B – BS.	
III	**Accounting for Limited Liability Partnership** ● Statutory provisions ● Conversion of partnership business into Limited Liability Partnership Final accounts	15
IV	**Valuation of Goodwill and Shares** ● Valuation of Goodwill ● Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares ● Intrinsic Value Method, Yield method and Fair Value Method	15
	Total	60

Additional References:

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

<table>
<tr><td>Course Code</td><td>Financial Accounting and Management – X</td><td>Credits</td><td>Lectures/Week</td></tr>
<tr><td>25BAFMJ612</td><td>Investment and Strategic Accounting</td><td>4</td><td>4</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td colspan="4">Course Outcomes:
After successful completion of this course, students would be able to
Recall definitions, key terms, and accounting methods related to amalgamation, investment accounting, credit management, and capital budgeting techniques.
Explain the nature of amalgamation (merger and purchase), the methods of accounting for investments, credit management concepts, and capital budgeting techniques such as NPV, IRR, and payback period.
Apply accounting standards (AS-14 and AS-13) to prepare financial statements, compute purchase consideration for amalgamations, and perform calculations for investments and capital budgeting techniques.
Analyze investment transactions, assess credit policies and receivables management, and evaluate capital budgeting decisions using techniques like sensitivity analysis, scenario analysis, and decision tree analysis.</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td>Unit</td><td colspan="2">Topics</td><td>No of Lectures</td></tr>
<tr><td>I</td><td colspan="2">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.</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">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 method (Excl. brokerage).
Columnar format for investment account.</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">Credit Management
Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts</td><td>15</td></tr>
</table>

	Receivables ie ● Receivables Management, Ageing Schedule and Credit Management in India	
IV	**Advance Capital Budgeting** ● 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.	15
	Total	60

Additional References:

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Course Code	MAJOR SUBJECTS	Credits	Lectures/ Week
25BAFMJ613	Financial Service Marketing	**2**	**2**

Course Outcomes:

After successful completion of this course, students would be able to

- Recall key concepts and definitions related to financial services, including the characteristics of services, types of financial services, market segmentation, and the four I's of services.
- Explain the nature and growth of the financial services industry, understand the importance of service marketing, and describe how retail financial services like investment, insurance, and credit services are positioned and marketed.
- Apply marketing principles to design service processes, communicate financial services effectively, and manage service encounters to create competitive advantages for financial institutions.of financial services marketing to real-world business scenarios and service encounters.
- Analyze financial service market segmentation, customer relationship management, and service quality strategies to assess their impact on customer loyalty and service productivity.

Unit	Topics	No of Lectures
I	**Foundation of Financial services marketing** ● Introduction – The services concept ● Service Industry – Nature of Service, Characteristics of Services, Classification of Services – Importance of Financial Services Marketing ● The Growth in financial Services – Global and Indian Scenario ● Retail Financial Services: Investment Services – Insurance Services, Credit Services – Dimensions and drivers, Institutional Financial Service, Distinctive Characteristics of Services _ Four I's of Services – Intangibility, Inconsistency, Inseparability and Inventory ● Managing Financial Service Encounters	15
II	**Financial Services Market Segmentation** ● Positioning and Differentiation of Services ● Promotion and Communication ● Designing and Managing Service Processes ● Constructing a Service Environment ● Managing People for Service Advantage ● Service Quality and Productivity of Financial services ● Customer Relationship Management & Customer Loyalty.	15

References:

- Marketing Financial Services: Arthur Meidam: Macmillan
- Marketing Financial Services: Christine Ennew, Trevor Watkins Mike Wright: Routledge
- The Essence of Services Marketing.: Payne, Adrian: Prentice Hall of India Private Limited,
- Customer Service Meaning and Measurement: La Londe, B.J. and Zinszer, P.H: National Council of Physical Distribution Management (NCPDM.)
- Financial Services Marketing: Harrison, Tina: Pearson Education.

Course Code	SEM – VI – Integrated Finance	Credits	Lectures /Week
25BAFEL621	Company Law	**4**	**4**

Course Outcomes:

After successful completion of this course, students would be able to

- Recall key definitions, types of companies under the Companies Act, 2013 (including amendments in 2019), and understand the incorporation process, promoters, directors, and company meetings.
- Explain the incorporation process, the roles of promoters and directors, types of meetings, and the documentation involved in company registration, along with the provisions of public offer and private placement.
- Apply the legal provisions to prepare and file necessary documents for incorporation, record minutes of meetings, and navigate the processes of public offer and private placement for companies.
- Analyze the legal and operational aspects of promoters' contracts, types of directors, and the functioning of public offer and private placement to assess their impact on a company's compliance and growth.

Unit	Topics	No of Lectures
I	Important Definitions and types of Companies ● Important Definitions and types of Companies as under Companies Act, 2013 with Amended Act of 2019	15
II	Incorporation Process of companies Incorporation Process of companies ● Important documents and declarations required for registration ● Clauses of MOA and alterations in clauses of MOA, ● Filling of documents with ROC and other relevant authorities	15
III	Promoters, Directors, meetings, and minutes ● Meaning of promoters, promoters contracts ● Meaning and types of directors, types of company meetings ● Meaning of minutes, recording of minutes in minutes book	15
IV	Public Offer and Private Placement Public Offer and Private Placement. Types of public offer ● IPO process, Meaning of Private placement ● provisions relating Private placement	15
	Total	60

Additional reference:

- Companies Act Bare Act with Amendments of 2019

- Companies Act (Company Act) - Bare Act 2021 Edition Professional Book Publishers
- Taxmann's Companies Act with Rules, Publisher Taxman, 38th Edition, 2023
- Bharat's Companies Act with Rules As amended by The Companies (Amendment) Act 2020 39th Edition 2023
- Bharat's Companies Act with Rules As amended by The Companies (Amendment) Act 2020 39th Edition 2023
- Bloomsbury The Law and Practice Relating to Company Meetings by Ramaswami Kalidas Edition 2022
- Bharat Law & Procedure of National Company Law Tribunal Including (NCLAT) by R P Garg Edition 2021
- Bharat's Companies Act 2013 Pocket 37th Edition 2023

Bharat Treatise on Companies Act, 2013 by VS WAHI Edition 2020

Course Code	SEM – VI – Integrated Finance	Credits	Lectures/Week
25BAFMI631	Indirect Tax	**4**	**4**

Course Outcomes:

After successful completion of this course, students would be able to

- Recall the key terms and provisions related to indirect taxes, GST structure, definitions under CGST Act, and the concept of supply, taxable events, and documentation required under GST.
- Explain the framework of GST, its benefits, the different taxes subsumed under it, and the process of levy and collection. They will also understand the provisions for input tax credit, registration, and documentation related to supply.
- Apply GST concepts to compute tax liabilities for inter-state and intra-state supplies, determine the eligibility for input tax credit, and manage registration processes for GST compliance.
- Analyze the impact of GST rates, supply definitions, and tax schedules on businesses, evaluate the documentation process, and examine the conditions for eligibility of input tax credit and registration under GST.

Unit	Topics	No of Lectures
I	Introduction to Indirect Taxation and GST and Levy and Collection of 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 ● 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	15
II	Concept of Supply and Documentation	15

	• Taxable Event Supply Place of Supply • Time of Supply • Value of Supply • Tax Invoices, Credit and Debit notes	
III	Input Tax Credit and Computation of GST • Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits • Credit in special circumstances • Computation of GST under Inter State supplies and Intra State Supplies	15
IV	Registration • Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and • Revocation of Registration.	15
	TOTAL	60

Additional References:

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

Evaluation Scheme for First Year (UG) under NEP (4 credits)

I. Internal Evaluation for Theory Courses – 40 Marks –

1) Continuous Internal Assessment(CIA) Assignment -BT level – CO3 & CO4

Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks

2) Continuous Internal Assessment(CIA) – **BT level – CO1 & CO2** ONLINE Unit Test – 20 marks

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Applicable to all practical subjects			
Question	**Based on**	**Marks**	**BT Levels**
Q.1	Unit I	15	All four units theory would be cover under CO1 and sums of the chapters would cover CO2,3,4
Q.2	Unit II	15	
Q.3	Unit III	15	
Q.4	Unit IV	15	

Applicable to all Theory subject			
Question	**Based on**	**Marks**	**BT Levels**
Q.1	Unit I	15	CO1 & CO3
Q.2	Unit II	15	CO1 & CO3
Q.3	Unit III	15	CO2 &CO4
Q.4	Unit IV	15	CO2 &CO4

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

Evaluation Scheme for First Year (UG) under NEP (2 credits)

I. Internal Evaluation for Theory Courses – 20 Marks

1) Continuous Internal Assessment(CIA) Assignment - **BT level – CO3 & CO4** -Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 10 marks

2) Continuous Internal Assessment(CIA) – **BT level – CO1 & CO2** - ONLINE Unit Test – 10 marks

II. External Examination for Theory Courses – 30 Marks

Duration: 1 Hours

Theory question paper pattern: All questions are compulsory.

Question	**Based on**	**Marks**	**BT levels**
Q.1	Unit I	15	CO1 & CO3
Q.2	Unit II	15	CO2 &CO4

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.