



Shri Vile Parle Kelavani Mandal's
**MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE & AMRUTBEN
JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS)**
*NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),
Granted under RUSA, FIST-DST & -Star College Scheme of DBT, Government of India,
Best College (2016-17), University of Mumbai*

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.Com. (Accounting and Finance)

Semester III & IV

Choice Based Credit System (CBCS)

Academic year: 2020-21

PROGRAMME SPECIFIC OUTCOMES (PSO'S)

On completion of the B.Com. (Accounting and Finance), the learners should be enriched with knowledge and be able to-

- PSO1:** Apply the knowledge of Accounting, Taxation and Finance in Industry.
- PSO2:** Understand the application of IND-AS, IFRS for Companies.
- PSO3:** Know the taxation system of India (Income tax, GST & Customs)
- PSO4:** Accumulate and Apply knowledge of various branches of Accounting.
- PSO5:** Know the structure and importance of Indian Financial System and financial services.
- PSO6:** Understand the working of different financial markets- Equity, Debt, Derivatives, Commodities, Foreign Exchange.
- PSO7:** Identify the relevance of Investing & Financial Planning.
- PSO8:** Acquire knowledge of rules and regulation under various law.

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Preamble

There is no denying the fact that the way the business is financed and conducted today has undergone an unprecedented change during the past one decade. The change was mainly caused by the process of liberalization, deregulation, privatization, technological advancement and globalization. These processes have a direct impact on the operating overall financial system made up of Banking, Insurance and all other financial services. According to the Financial System too had to be addressed through various reforms measures to effectively cater to the changing needs created by these processes.

More and more profitably running a business means having a clear understanding of where and how the appropriate business finance can be sourced and productively utilized. Such an understanding is today provided through the basic Bachelor degree courses in commerce of a University. What is generally taught today in B.Com. Degree course is about Accounting, Auditing, Business Economics, Business Communications, Business Law, Commerce and Trade etc. and the teaching is mostly theoretical.

But the Methods of financing business growth, the sources of finance availability, and the mechanisms used for procuring and utilizing the finance productively and profitably have been first diversifying and progressively changing too. What is therefore, required is greater in depth knowledge of different aspects of banking Insurance and other financial services and thorough understanding of the practical application of the theory. It is here the University Education system should adapt adjust and change.

It is in this context, highly commendable on the part of Dean of the Faculty of Commerce in conjunction with the Board of studies in Commerce and the Ad hoc Board of Studies in Banking and Finance had initiated the process of launching a new degree course in University of Mumbai styled as "Bachelor of Commerce (Accounting & Finance)" with the advent of the academic Year 2003-2004.

Accordingly, a small expert group was constituted to deliberate on the issue and submit a framework of these areas to be covered in proposed New Degree Course, after exhaustive discussions in two/three meetings a blue print of the outline of the course. (With about 40 Modules spread over 3 years of 2 semesters each) was developed and put up for consideration in a joint meeting of the board of studies in commerce and Ad-hoc Board of studies in Accounting and Finance held on 04 January 2002. A resolution was passed to constitute a small sub- Group to prepare syllabus of the modules assigned to each sub-group.

With the introduction of Choice based System, there is Continuous evaluation consisting of components of Internal Assessment & External Assessment.

The sub-committee has taken utmost care to maintain the continuity in the flow of information of higher level

We are thankful to co-conveners and all the members of our sub-committees for their great efforts and for timely submission of the draft syllabus.

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Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

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Approved by Principal

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Company Law				Course Code: UCMABAF301 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To encourage the development of student's skill in legal reasoning and analysis through study of statutes, case laws and regulatory practice relating to company law • To learn the provisions regarding Prospectus and role of Directors in a Company • To provide students with an awareness of current policy trends and developments in Company Law 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand provisions of Company Act					
CO2: Learn various types of Prospectus and related norms					
CO3: Role of Directors in the Company and their responsibilities					
CO4: Learn about the current policy trends and developments in Company Law.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Company				15
2	Prospectus				15
3	Directors				15
4	Emerging Issues in Company Law				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Company	15
	<ul style="list-style-type: none"> • Definition, Characteristics, Lifting of Corporate Veil, Types of Companies, Formation of a Company, Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association, Articles of Association. 	
Module 2	Prospectus	15
	<ul style="list-style-type: none"> • Contents, Abridged Prospects, Red-herring Prospectus, Shelf Prospects, Statement in lieu of Prospectus, Misrepresentation of Prospectus, Public Offer and Private Placement Share Capital: Issue and allotment of shares, Buy Back of Shares, Rights Issue, Book Building, Bonus Share, Demat System, Forfeiture and Surrender of Shares, Provisions relating to Payment of Dividend, Investor's Education and Protection Fund, Dividend. 	
Module 3	Directors	15
	<ul style="list-style-type: none"> • Classifications of Directors, Appointment, Qualification and Disqualifications, Legal Position and Powers, Managing Director, Manager, Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes. Compulsory Winding up. 	
Module 4	Emerging Issues in Company Law	15
	<ul style="list-style-type: none"> • Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company. 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Economics- Indian Economy				Course Code: UCMABAF302 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Draw clarity regarding various aspects of Indian Economy • Develop a perspective on the different problems and approaches to economic planning and development in India in different sectors • Develop an understanding of money market and banking sector 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand the various aspects of India's economy					
CO2: Understand sectoral trends and issues in Agriculture, Industry and Services, Financial Sector, Foreign Trade and Balance of Payments and Public Finance					
CO3: Understand the role of the Indian Economy in the global context, and how different factors have affected this process.					
CO4: Understand money market and its features and the role of RBI and SEBI as regulatory bodies.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Indian Economy - Introduction				15
2	Sectoral Trends and Issues				15
3	Service Sector and External Sector				15
4	Money Market and Banking				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Indian Economy - Introduction	15
	<ul style="list-style-type: none"> • Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development. • Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure. • The Institutional Framework: Patterns of assets ownership in agricultural and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; • Changes in policy perspectives on the role of institutional framework after 1991. • Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. • Demographic Constraints: Interaction between population change and economic development. 	
Module 2	Sectoral Trends and Issues	15
	<ul style="list-style-type: none"> • Agriculture: Agrarian growth and performance in different phases of policy regimes i.e., pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. • Industry and Services: Phases of Industrialization- the rate and pattern of industrial growth across alternative policy regimes; Public Sector-its role, performance and reforms; The small-scale sector, Role of Foreign capital. • The Financial Sector: Structure, Performance and Phases of Banking Reforms. • Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; t; India and the WTO. • Public Finance: Indian Tax Structure, Public expenditure and Fiscal Policy. 	
Module 3	Service Sector and External Sector	15

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	<ul style="list-style-type: none"> • Service Sector • Nature and scope of service industry • Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry • External Sector • Structure and directions of Foreign trade • India's Balance of payments since 1991 • FDI, foreign capital and transnational companies in India. Role and impact of SAARC, • ASEAN and WTO. 	
Module 4	Money Market and Banking	15
	<ul style="list-style-type: none"> • Money market and its features • Monetary policy of RBI • Progress of commercial banking in India • Development of capital markets • SEBI and its functions. 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
- Bouman John, Principles of Macro Economics
- Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 TataMac Graw Hill, New Delhi.
- Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London. • Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers
- Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.

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- Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd
- Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi
- Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
- David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
- Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
- Hajela T.N: Public Finance – Ane Books Pvt.Ltd
- Jha, R (1998) : Modern Public Economics, Route Ledge, London
- Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai

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Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Special Accounting Areas				Course Code: UCMABAF303 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Understanding special features of consignment business and understand why consignment is termed as special transaction. • Students will understand the procedure for accounting for Fire Insurance Claim • Students will be able to understand the accounting related to Hire Purchase • Insight into procedure of maintaining accounts as per the Co-operative Societies Act 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand the accounting treatments for consignment transactions and events in the books of consignor and consignee					
CO2: Account procedure clarity on Fire Insurance Claim					
CO3: Analyze the components of Total Hire Purchase Price and the Process of Calculation and Allocation under different situation					
CO4: Understanding of Accounting norms for Co-operative Societies.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Consignment Accounting				15
2	Accounting for Fire Insurance Claim				15
3	Accounting for Hire Purchase				15
4	Accounting for Co-operative Societies				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Consignment Accounting	15
	<ul style="list-style-type: none"> • Accounting for Consignment Transactions Valuation of Stock • Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses) 	
Module 2	Accounting for Fire Insurance Claim	15
	<ul style="list-style-type: none"> • Procedure for Claim settlement, Average Clause. • Practical sums on Calculation of claim. 	
Module 3	Accounting for Hire Purchase	15
	<ul style="list-style-type: none"> • Meaning and Calculation of Interest • Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price • Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price) 	
Module 4	Accounting for Co-operative Societies	15
	<ul style="list-style-type: none"> • Meaning, Types of Co-operative Societies, sums on Consumer Cooperative, Credit societies and Housing Societies. (important rules as per Bye Laws) 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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

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Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Operation Research				Course Code: UCMABAF304 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Identify and develop operational research models from the verbal description of the real system. • Understand the mathematical tools that are needed to solve optimization problems. Use mathematical software to solve the proposed models. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Develop a report that describes the model and the solving technique, analyse the results and propose recommendations in language understandable to the decision-making processes in Management Engineering.					
CO2: Understand the mathematical tools that are needed					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Transportation Models				15
2	Assignment Models				15
3	Network Analysis – PERT & CPM				15
4	Linear Programming				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Transportation Models	15
	<ul style="list-style-type: none"> • Introduction, Characteristics and Assumptions • Solution of Transportation Problem using – • a) North – West Corner Method b) MODI Method • c) Least- Cost Method d) Vogel's Approximation Method • Unbalanced Transportation Problem, Degeneracy in Transportation Problem 	
Module 2	Assignment Models	15
	<ul style="list-style-type: none"> • Introduction, Characteristics and Assumptions • Formulation of an Assignment Problem • Hungarian Method • Variation of the Assignment Problem 	
Module 3	Network Analysis – PERT & CPM	15
	<ul style="list-style-type: none"> • Objectives. Managerial applications. Basic Network components. Construction of network based on nodes (events and activities. Dummy included. • Start, finish, slack times for events and activities. Total Float, Free Float and Independent Float. Critical events, critical activities, critical path. • Methodology of PERT. Three Time Estimates. Expected project duration. Expected Activity durations and Variance of activities. Estimate of Probability. 90%, 95%, 99% assurance period. Reading of normal tables. Given various durations, find probability of completion. Maximum number of activities to be restricted to upto 10 (ten only). • Distinction between PERT and CPM. Time-Cost trade off. Cost Slope. Methodology of CPM technique. Stepwise crashing to be done. Optimum cost and minimum time problems. Crashing answer should be obtained within a maximum of 6 (six steps) • Resource levelling, resource smoothing, updating 	
Module 4	Linear Programming	15
	<ul style="list-style-type: none"> • Formulation and solving of Linear Programming Problems. Minimization and Maximization types. 	

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	<p>Mixed constraints. Explanation of infeasible/unbounded solutions</p> <ul style="list-style-type: none"> • Formulation and solving of linear programming model for the given data. Maximization (all constraints of the type \leq only and minimization (all constraints of the type \geq only type of problems. Mixed constraints only simple problems. Big-M method excluded. Total number of in equations to be upto at most three (3 and total number of decision variables to be upto at most 3. All solutions to be completed within 2 iterations (excluding the initial table. Sensitivity analysis to include only (i effect of changes in the objective function coefficients (ii effect of changes in R.H.S. coefficients. Excluded are duality, further economic interpretation. But, Degeneracy, two minimum ratios being equal, 'infinity' and 'negative' minimum ratios included. Unbounded solutions to the initial problem included. 	
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Suggested Readings

- Taha H.A., Operations Research – An Introduction, 6th Edition, Hall of India
- Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons
- Kantiswarup, Gupta P.K. & Manmohan, Operations Research 9th Edition, Sultan Chand & Sons
- Sharma S.D., Operations Research, 8th Edition, Kedarnath, Ramnath & Company
- Bronson R, Operations Research, 2nd Edition, Shaum's Outline Series
- Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.
- Shreenath L.S, Principles & Application 3rd Ed., PERT & CPM, Affiliated East-West Press Pvt. Ltd.
- Wagener H.M., Principles of Operations Research 2nd Edition, Prentice – Hall of India
- Sasieni M, Yaspan A & John Wiley & Sons Friedman L, Operations Research – Methods & Problems 1st Edition
- Natrajan Balasubramani, Tamilarasi, Operations Research, Pearson Education
- G. Hadley, Linear Programming, Narosa Book Distributors Private Ltd
- L.C. Jhamb, Quantitative Techniques (For Managerial Decisions VOL I), Everest Publishing House, Pune.
- Paul Loomba, Linear Programming, Tata McGraw Hill Publishing Co. Ltd.
- Aditham B. Rao, Operations Research Edition 2008, Jaico Publishing House, Mumbai.

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Indirect Taxes- GST				Course Code: UCMABAF305 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To understand basics of GST • To learn about GST Registration procedure • To know GST payment procedure along with interest and penal provisions • To understand specific provisions of Integrated Goods and Service Tax Act,2017 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Existing system in relation to GST					
CO2: GST Registration procedure and other provisions					
CO3: GST payment and return filing procedure along with computation of interest and penalty					
CO4: Specific provisions of Integrated Goods and Service Tax Act, 2017					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Overview of Goods and Service Tax				10
2	Registration under GST				20
3	Time, Place and Value of supply of goods or services or both under IGST Act, 2017				15
4	Payment of GST				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Overview of Goods and Service Tax	10
	<ul style="list-style-type: none"> • Introduction of GST- Constitutional framework • Old Tax Structure v/s GST • GST in Other Countries • Existing taxes subsumed under GST • Principles adopted for subsuming the taxes Dual GST • Benefits of GST • GST Council • GST Network (GSTN) • Definitions under IGST Act 	
Module 2	Registration under GST	20
	<ul style="list-style-type: none"> • General Provisions and Procedure of registration • Special provisions relating to casual taxable person and non-resident taxable person • Amendment of registration • Cancellation of registration • Revocation of cancellation of registration 	
Module 3	Time, Place and Value of supply of goods or services or both under IGST Act, 2017	15
	<ul style="list-style-type: none"> • Meaning of Supply • Time of Supply • Place of Supply • Value of Supply 	
Module 4	Payment of GST	15
	<ul style="list-style-type: none"> • Payment of Tax and ITC • Electronic Ledger • Challan generation • Due date of GST Payment • Interest, Late fee and Penalty • TDS & TCS 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- GST Bare Act 2017
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax

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Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Strategic Financial Management				Course Code: UCMABAF306 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Know about various capital structure theories and list a number of factors or practical considerations firms generally consider when making capital structure decisions. • Understand different kinds of dividends and various dividend policies • Describe primary sources of liquidity and factors influencing liquidity • Evaluate a company's management of accounts receivable, inventory, and Cash over time 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand different types of capital structure theories and application of those theories					
CO2: Understand dividend types and issues surrounding dividend policy decisions					
CO3: Understand management approach towards working capital management					
CO4: Identify and evaluate the necessary tools to use in managing a company's net daily cash position, Inventory and Receivables Management.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Capital Structure				15
2	Dividend Policy				15
3	Working Capital Management				15
4	Cash, Inventory and Receivables Management				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Capital Structure	15
	<ul style="list-style-type: none"> • Factors effecting capital structure • EBIT EPS Analysis • Theories of Capital Structure 	
Module 2	Dividend Policy	15
	<ul style="list-style-type: none"> • Concept and meaning, Kinds of dividends, Different models for analyzing dividends such as Gordon Model, Walters Model etc., Determinants and constraints, Dividend payout ratio, Bonus Share. 	
Module 3	Working Capital Management	15
	<ul style="list-style-type: none"> • Introduction, Factors effecting working capital requirement, Types, Operating cycle • Financing of working capital, Maximum Permissible Bank Finance and Tandon committee norm II recommendations. 	
Module 4	Cash, Inventory and Receivables Management	15
	<ul style="list-style-type: none"> • Cash management- sums • Inventory management: Types of inventory, motives for holding inventory, cost of inventory, ABC Analysis, EOQ Model, JIT • Receivable management: Cost and benefits of receivables, credit policy, monitoring accounts receivables, ageing of debtors, factoring of debtors. 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Financial Management : I M Pandey, Vikas Publishing House.
- Financial Management : Khan & Jain or Ravi M Kishore, Taxman
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi

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Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: III	
Course: Organisational Behaviour				Course Code: UCMABAF307 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			2	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Elaborate on the personality theories • Describe the Emotions and Attitudes • Understand team and group dynamics • Deal with Conflict, Negotiations and Stress Management 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Analyse the behaviour of individuals and groups in organisation in terms of the key factors that influence organisational behaviour.					
CO2: Understand the personality theories and the types					
CO3: Analyse the type of teams and group decision making					
CO4: Determine the source of organisational conflict and how to resolve them.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Organisational Behaviour				10
2	Attitudes and Emotions				13
3	Team and Group Dynamics				10
4	Conflicts & Negotiation and Stress Management				12
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Organisational Behaviour	10
	<ul style="list-style-type: none"> • What is OB • Personality • Personality Theory • Personality types • 16 Personality Factors • Big 5 and MBTI • 6 Personality factors affecting OB 	
Module 2	Attitudes and Emotions	13
	<ul style="list-style-type: none"> • Emotions • Emotional Competence and Emotional Intelligence • Daniel Goleman's EI Model • Emotional Labour and Emotional Dissonance • Attitudes • Attitudes and behaviour 	
Module 3	Team and Group Dynamics	10
	<ul style="list-style-type: none"> • Stages in Team Formation • Types of Teams • Groups v/s. Teams • Group Dynamics • Group Decision Making 	
Module 4	Conflicts & Negotiation and Stress Management	12
	<ul style="list-style-type: none"> • Sources of Organizational Conflicts • Conflict resolution strategies • Stress Management 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
- Prasad L M, Organizational Behaviour, Sultan Chand
- Khanka S. S., Organizational Behaviour, S. Chand
- P.L. Rao-International Human Resource

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- Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi.
- Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.

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Evaluation Pattern

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Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: SEBI Act and IPR				Course Code: UCMABAF401 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Awareness about securities law, SEBI and IPR 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand the nature and purpose of law governing securities					
CO2: Role of SEBI and its regulations					
CO3: Law governing the intellectual Property Rights					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Securities Law				15
2	SEBI Act				15
3	Intellectual Property Rights				15
4	Patent, Trademark and Copyright				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Securities Law	15
	<ul style="list-style-type: none"> • Securities Laws (Amendment Act, 2014 - Constitution -Provisions of Enforcement -Legal aspects of filing - Different aspects of Reporting -Powers and Functions of the Board-Securities Appellate-Tribunal (SAT) 	
Module 2	SEBI Act	15
	<ul style="list-style-type: none"> • Introduction to SEBI and its regulation 	
Module 3	Intellectual Property Rights	15
	<ul style="list-style-type: none"> • Meaning, Relevance, Business Impact, Protection of Intellectual Property Copyrights, Trademarks, Patents, Designs, Utility Models, Trade Secrets and Geographical Indications • Bio-diversity and IPR • Competing Rationales for Protection of Intellectual Property Rights 	
Module 4	Patent, Trademark and Copyright	15
	<ul style="list-style-type: none"> • Concept of Patent, Product / Process Patents & Terminology • The rationale of protection of trademark as (a- an aspect of commercial) and (b of consumer rights) Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks • Nature of Copyright • Works in which Copyrights subsist - Author & Ownership of Copyright 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- N.S. Gopalakrishnan & T.G. Ajitha, Principles of Intellectual Property, Eastern Book Company
- Jayashree Watal, Intellectual Property Rights in the WTO and Developing Countries, Oxford University Press
- Lionel Bently & Brad Sherman, Intellectual Property Law, Oxford University Press
- Chandratre, Acharya, Israni, Sethuraman, Compendium on SEBI, Capital Issues and Listing

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Evaluation Pattern

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Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: Debt and Money Market				Course Code: UCMABAF402 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Learn about the Debt and Money Market as a source of Investment 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand the working of Debt Market and Bond Market					
CO2: Understand various instruments of Debt and Bond Market					
CO3: Describe Money Market and its various instruments					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Debt Market				15
2	Instruments in Debt Market and Bond Valuation				15
3	Introduction to Money Market and Money Market Instrument				15
4	Recent Development in Money Market				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Debt Market	15
	<ul style="list-style-type: none"> • Introduction to Investment and Securities of Debt Securities: Market Organization and Structure, Functions of Financial system, Classification of assets and markets, Financial Intermediaries in the context of Debt Markets. Debt markets in India and its various components. Regulators and legal aspects of Debt Markets. International debt markets-major players. • Impact of political scenario on the debt markets 	
Module 2	Instruments in Debt Market and Bond Valuation	15
	<ul style="list-style-type: none"> • Overview of Bond sector: Basic concepts, Features, Types, Advantages and disadvantages, Risks associated with investment in bonds- Interest rate risk, Credit risk, Reinvestment risk, Liquidity risk, Inflation risk, Sovereign Risk, Primary and Secondary market for bonds, Sovereign bonds, Semi government bonds, State and local bonds, Corporate Debt securities • Analysis and Valuation: Principles of valuation, Valuation models, Basic valuation model, Yield measures, YTM, estimating cash flows and rates, Valuation using multiple discount rates, valuing semiannual cash flows, Valuing Zero coupon bonds. Binomial Model. Value of a put able bonds and Callable bond. Mortgage-Backed Sector of Bond Market. Asset-backed sector of Bond Market • Term structure and Volatility of Interest rates, treasury yield curve, Swap curve, expectations theory. Sources of return, Swap spreads, Spot rates, Forward rates, Measurement of interest rate risk: Full valuation approach, price volatility characteristics of bonds, Duration, Convexity 	
Module 3	Introduction to Money Market and Money Market Instrument	15
	<ul style="list-style-type: none"> • Conventional: Treasury Bills, Money at call and short notice in the call loan market. Commercial bills, promissory notes in the bill market. • Modern: Commercial Papers, Certificate of Deposits, Inter-bank participation certificates, Repo instrument, Banker's Acceptance. Money Market Mutual Fund: 	

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	Meaning, advantages and disadvantages, regulatory framework for money market mutual funds, various money market funds operational in Indian Market.	
Module 4	Recent Development in Money Market	15
	<ul style="list-style-type: none"> Recent development in Money Market: Integration of unorganised sector with the organised sector, widening of call Money market, Introduction of innovative instrument, offering of Market rates of interest, Promotion of bill culture, Entry of Money Market mutual funds, setting up of credit rating agencies, Adoption of suitable monetary policy. Establishment of DFHI, Setting up of security trading corporation of India Ltd. (STCI), Recent developments in the subject 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Bhardwaj, Gautam, The Future of India's Debt Market, Tata McGraw Hill.
- Suryanarayan, Debt Market, ICFAI Publication Press.
- Fabozzi, Frank, Fixed Income Analysis Workbook, 2nd edition, John Wiley & Sons
- Shah, Ajay, Thomas, Sushan and Gorham, Michael, (2008), Indian Financial Markets, Elsevier, USA
- FIMMDA-NSE Debt Market (Basic) Module, Workbook from NSE.
- Dun and Bradstreet, (2008), Fixed Income Securities, Tata McGraw Hill.
- Money Market Operations in India-A K Sengupta
- The Indian Money Market- Krishna Kumar sharma
- Stigum's Money Market- Marcia Stigum
- CNBC Guide to Money and Markets

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Evaluation Pattern

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Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: Corporate Financial Accounting				Course Code: UCMABAF403 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Accounting for issue of shares, redemption of preference shares and buy back of equity shares • Accounting for issue and redemption of Debentures • Understand norms and regulations for company final accounts 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand provisions and write book of account for issue of shares, redemption of preference shares and buy back of equity shares, issue and redemption of Debentures					
CO2: Draft Financial statements as per the Companies Act.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Issue of Shares				15
2	Redemption of Preference Shares & Buy Back of Equity Shares				15
3	Issue and Redemption of Debentures				15
4	Company Final Accounts				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Issue of Shares	15
	<ul style="list-style-type: none"> • Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) • Preparation of financial statements as per Companies Act. (excluding cash flow statement) • AS 1 in relation to final accounts of companies (disclosure of accounting policies) 	
Module 2	Redemption of Preference Shares & Buy Back of Equity Shares	15
	<ul style="list-style-type: none"> • Redemption of Preference Shares: Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, • 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) 	
Module 3	Issue and Redemption of Debentures	15
	<ul style="list-style-type: none"> • Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. 	
Module 4	Company Final Accounts	15

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	<ul style="list-style-type: none">• Company Final Accounts as per Schedule III – construction of Balance and Profit and Loss Accounts and notes to accounts - Non Ind as compliant• Company Final Accounts as per Schedule III – construction of Balance and Profit and Loss Accounts and notes to accounts - Ind AS compliant.	
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To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

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

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Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: Methods of Costing				Course Code: UCMABAF404 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Understand the Accounting procedure and concept for Process and Contract Costing • To understand conceptual difference between integrated and non-integrated cost accounting system along with entries 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Meaning of Process & Contract Costing and accounting for profit or loss in cost accounting					
CO2: Understand conceptual difference between integrated and non-integrated cost accounting system along with entries					
CO3: State the meaning of Operating Costing and determine the costing procedure for service industry					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Contract Costing				15
2	Process Costing				15
3	Operating Costing				15
4	Integrated and Non-Integrated System of Accounting				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Contract Costing	15
	<ul style="list-style-type: none"> • Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems 	
Module 2	Process Costing	15
	<ul style="list-style-type: none"> • Process loss, Abnormal gains and losses, • Equivalent units (FIFO & Weighted Average method) Practical problems 	
Module 3	Operating Costing	15
	<ul style="list-style-type: none"> • Meaning of operating costing Determination of per unit cost Pricing of services • Collection of costing data • Simple practical problems based on costing of hospital, hotel, goods and passenger transport services 	
Module 4	Integrated and Non-Integrated System of Accounting	15
	<ul style="list-style-type: none"> • Integrated System: • Meaning • Advantages and disadvantages, Journal Entries. • Simple practical problems • Non-Integrated System: • Meaning • Advantages and disadvantages, Journal entries • Simple practical problems 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

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Suggested Readings

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

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

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25% of the total marks per course:

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Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: Management Accounting				Course Code: UCMABAF405 A	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To acquaint management learners with basic accounting fundamentals • To develop financial analysis skills among learners. • The course aims at explaining the core concepts of business finance and its importance in managing a business 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Describe and explain the nature, source, and major purposes of management accounting and control.					
CO2: Read and analyse Financial Statements with the help of accounting ratios for decision making					
CO3: Identify and use information in costing, pricing, budgetary control and Standard Costing concepts to solve a range of business problems and provide management with decision-relevant information.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Analysis and Interpretation of Financial Statement				15
2	Ratio Analysis and Interpretation				15
3	Budgetary Control				15
4	Cash Flow Statement				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Unit	Topic	No. of Hours/Credits
Module 1	Analysis and Interpretation of Financial Statement	15
	<ul style="list-style-type: none"> • Study of Financial Statements of Limited Companies • Vertical Form of Balance Sheet and Profit and Loss Account – Trend Analysis. Comparative and Common-size Statement. 	
Module 2	Ratio Analysis and Interpretation	15
	<ul style="list-style-type: none"> • Ratio Analysis: Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. • Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio • Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio • Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover. 	
Module 3	Budgetary Control	15
	<ul style="list-style-type: none"> • Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets • Zero based budgeting, performance budgeting • Simple practical problems of preparing flexible budgets and functional budgets 	
Module 4	Cash Flow Statement	15
	<ul style="list-style-type: none"> • Preparation of Cash Flow Statement with reference to Accounting Standard No 3. (Indirect method only). 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

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

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Evaluation Pattern

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25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: Indirect Taxes- GST and Customs				Course Code: UCMABAF406 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Application of GST with regards to payment of tax and refunds, filing of returns, maintaining accounts, Audit procedures and Assessment and records • Understanding Customs rules and regulations and application of provisions 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply the rules related to payment and refund of tax under GST provisions					
CO2: Filing of returns and related provisions					
CO3: Maintain accounts and understand audit norms					
CO4: Understand provisions under Customs Act.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Refunds				15
2	Returns, Accounts, Audit, Assessment and Records				15
3	Provisions of Customs				15
4	Import-Export Procedure and Baggage Rules				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Unit	Topic	No. of Hours/Credits
Module 1	Refunds	15
	<ul style="list-style-type: none"> Provisions regarding Refund of tax, Refund in certain cases, Interest on delayed refunds 	
Module 2	Returns, Accounts, Audit, Assessment and Records	15
	<ul style="list-style-type: none"> Types of Returns and Provisions relating to filing of Returns, Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non- filers of Returns, Assessment of Unregistered person, summary assessment in Certain special cases, Audit by tax authorities, Special Audit. 	
Module 3	Provisions of Customs	15
	<ul style="list-style-type: none"> Introduction to customs law Levy of and exemptions from customs duties Types of Customs duties Classification and Valuation goods 	
Module 4	Import-Export Procedure and Baggage Rules	15
	<ul style="list-style-type: none"> Import and Export Procedures including Duty Drawback, Baggage Rules 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- GST Bare Act 2017
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax
- Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2020-21)				Semester: IV	
Course: Research Methodology in Accounting and Finance				Course Code: UCMABAF407 A	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			2	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To understand some basic concepts of research and its methodologies • To identify appropriate research topics, select and define appropriate research problem • To Become knowledgeable of the research process and its different approaches. • To Develop critical thinking to find business opportunities and to solve questions related to service industries. • To develop analytical skills for data processing and its interpretation • To learn about report writing. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Assess critically various methods: literature study, case study, structured surveys, interviews etc.					
CO2: Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues					
CO3: Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making					
CO4: Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the service industries					
CO5: Write report after research data processing and interpretation					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Research				10
2	Research Design in Accounting and Finance				12
3	Data Collection and Processing				13
4	Interpretation and Report Writing				10
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Research	10
	<ul style="list-style-type: none"> • Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. • Formulation of research problem: Meaning and Selection, Review of Literature 	
Module 2	Research Design in Accounting and Finance	12
	<ul style="list-style-type: none"> • Meaning of Introduction, Need, and Good research design. • Hypothesis: Formulation, Sources, Importance and Types • Different Research designs 	
Module 3	Data Collection and Processing	13
	<ul style="list-style-type: none"> • Data Collection: Introduction and meaning, types of data • Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data • Secondary data: Sources and Limitations • Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size • Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Use of computer and internet in data collection and processing 	
Module 4	Interpretation and Report Writing	10
	<ul style="list-style-type: none"> • Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types. 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

- Research Methods in Accounting, Malcolm Smith
- Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan
- Research Methodology in Social Sciences, O R Krishnaswamy, Himalaya Publication
- Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
- Marketing Research and applied orientation, Naresh K Malhotra, Pearson
- Statistics for Management, Levin and Reuben, Prentice Hall