

University of Mumbai



**R. E. Society's
R. P. Gogate College of Arts & Science And
R. V. Jogalekar College of Commerce, (Autonomous)
Ratnagiri. Maharashtra.**

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
Four Year Integrated Programme-
Eight Semesters**

Course Structure

And

**Syllabus of Third Year Bachelor of Commerce in Accounting & Finance (BAF)
for the Semester V & Semester VI**

Under Choice Based Credit System (CBCS)

To be implemented from Academic Year 2025-2026 Progressively

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
- Under Choice Based Credit System (CBCS)**

Course Structure (Autonomous)

TYBAF

(To be implemented from the Academic Year – 2025-2026)

No. of Course	Semester V	Credits	No. of Course	Semester VI	Credits
	Discipline Specific Course (DSC)			Discipline Specific Course (DSC)	
	Major			Major	
UBAF501	Financial Accounting V	04	UBAF601	Financial Accounting VII	04
UBAF502	Financial Accounting VI	04	UBAF602	Cost Accounting IV	04
UBAF503	Auditing II	02	UBAF603	Management Accounting II	02
	Elective Any 1			Elective Any 1	
UBAF504	Income Tax	04	UBAF604	Goods & Service Tax (GST)	04
UBAF505	Financial Analysis and Business Valuation		UBAF605	Financial Management III	
	Minor			Minor	
UBAF506	Marketing IV (Retail Marketing)	04	UBAF606	Marketing V (Digital Marketing)	04
	Vocational Skill Course (VSC)			On the Job Training (OJT)	
UBAF507	Business Law IV	02	UBAF607	OJT	04
	Field Project (FP)				
UBAF508	Field Project	02			
	Total Credits			Total Credits	
		22			22

Evaluation Pattern 60:40

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below-

A) Internal Assessment: 40 % of 100 (40 Marks) or 40% of 50 (20 Marks)

Sr. No.	Particulars	4 Credits Subjects Marks	2 Credits Subjects Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes] [Duration: 20 Minutes]	20	10
02	One Assignment to be conducted in the given semester	10	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10	05
	Total	40	20

B) Semester End Examination: 60% of 100 (60 Marks) or 60% of 50 marks (30 Marks)

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

1. There shall be four / five questions.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

A) Standard of Passing

The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment & Semester End Examination. The learner shall obtain minimum of 40% marks (for 100 Marks examination i.e. 16 out of 40) and (for 50 marks examination i.e. 8 out of 20) in the Internal Assessment. 40% marks in Semester End Examination (for 100 Marks examination i.e. 24 out of 60) or (50 marks examination i.e. 12 out of 30) separately, to pass the course and minimum of Letter Grade “P” in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment & Semester End Examination together.

B) Performance Grading

Letter Grades and Grade Points

Semester GPA/ Program CGPA Semester/Program	% of Marks	Alpha-Sign / Letter Grade Result
9.00-10.00	90.0 -100	O (Outstanding)
$8.00 \leq 9.00$	$80.0 \leq 90.0$	A+ (Excellent)
$7.00 \leq 8.00$	$70.0 \leq 80.0$	A (Very Good)
$6.00 \leq 7.00$	$60.0 \leq 70.0$	B+ (Good)
$5.50 \leq 6.00$	$55.0 \leq 60.0$	B (Above Average)
$5.00 \leq 5.50$	$50.0 \leq 55.0$	C (Average)
$4.00 \leq 5.00$	$40.0 \leq 50.0$	P (Pass)
Below 4.00	Below 40	F (Fail)
Ab (Absent)	-	Absent

R. E. Society's

**R. P. Gogate College of Arts & Science And R. V. Jogalekar College of Commerce (Autonomous),
Ratnagiri.**

Name of the Course	:	Bachelor of Commerce in Accounting & Finance (BAF) Programme
Level	:	Under Graduate
No of Semesters	:	06
Programme Specific Outcomes (PSO)	:	<ul style="list-style-type: none">• After successfully completing the three-year Degree Course – Bachelor of Commerce in Accounting & Finance program, candidate will have a strong foundation and apply critical & logical thinking abilities in the fields of Accounting, Finance, Financial Management, Taxation, Commerce, Auditing, Business Law, Management, Marketing.• Candidates can apply ethical principles and professional standards in financial decision making and accounting practices adherence to professional codes of conduct.• It will enhance communication, presentation and interpersonal skills for effective business communication.• It will foster an entrepreneurial spirit and innovation amongst students and prepare them for self-employment and for higher studies.• It inculcates ethical values, social responsibility and environmental awareness among students to be responsible citizens.• The candidates will use quantitative & qualitative skills applying both business and accounting tools to support decision making in business situations.• Enables students to apply the knowledge of business and commerce in finding solutions to complex organisational problems.• Develop self-confidence and awareness of general issues prevailing in society.• Professional Accounting software will be used in a number of fields, like banking, insurance, finance, taxation, and cost control, credit cooperative society, departmental stores and services.• Gain knowledge of Direct Tax to file Income Tax Returns and prepare Final Accounts for return purposes. File GST returns and manage Clinens on their own.
Relevance of PSOs to the Local, Regional, National,	:	B.Com Accounting & Finance Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The programme aims to

and Global developmental needs	nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.
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Bachelor of Commerce in Accounting & Finance (BAF) Programme

Under Choice Based Credit System Course Structure

(To be implemented from the Academic Year: 2025-2026)

No. of Course	Semester V	Credits
	Discipline Specific Course (DSC)	
	Major	
UBAF501	Financial Accounting V	04
UBAF502	Financial Accounting VI	04
UBAF503	Auditing II	02
	Elective Any 1	
UBAF504	Income Tax	04
UBAF505	Financial Analysis and Business Valuation	
	Minor	
UBAF506	Marketing IV (Retail Marketing)	04
	Vocational Skill Course (VSC)	
UBAF507	Business Law IV	02
	Field Project (FP)	
UBAF508	Field Project	02
	Total Credits	22

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Financial Accounting V

Name of the Course	:	Financial Accounting V
Course Code	:	UBAF501
Class	:	TYBAF
Semester	:	V
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	Company financial accounting might affect its employability in a variety of ways. Investing in the stock market is most popular in the digital age. The learner can work as a share trader both independently and professionally. Learners can operate as financial analysts, advisors, experts for equity share capital buybacks, amalgamation of joint stock companies, external and internal reconstructions, and liquidators of joint stock company. Companies amalgamation, external reconstruction, internal reconstruction, and company liquidation procedures all have a high level of professional value in worldwide.

Module No.	Modules at Glance	No of Lectures
I	Buy-Back of Equity Shares	10
II	AS 14- Amalgamation, Absorption & External Reconstruction (excluding inter-company holding)	20
III	Internal Reconstruction	20
IV	Liquidation of Companies	10
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Analyse the influence of buybacks on key financial measures such as share price, market perception, and company image. Also, know the objectives, impact and legal provision regulated the buy-back of equity share capital.
CO2	Complete the amalgamation procedure and external reconstruction accounting procedure of joint stock the companies as per AS 14 and understand the objectives and impacts of amalgamation for the joint stock companies.
CO3	Evaluate the financial position of the joint stock company and determine the internal construction procedure through capital reduction.
CO4	Complete the liquidation of join stock company as per company law, 2013.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Buy-Back of Equity Shares	10
	Company Law / Legal provision (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)	
II	AS 14- Amalgamation, Absorption & External Reconstruction (excluding inter-company holding)	20
	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.	
III	Internal Reconstruction	20
	Need of 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 / cancelllation, reduction of share capital with relevant legal provisions and accounting treatment for same.	
IV	Liquidation of Companies	10
	Meaning of liquidation or winding up, Preferential payments, Overriding preferential payments	

	Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account	
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Note: Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Learning Resources Recommended

- 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 Chandwickk, 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

Evaluation Pattern - 60 : 40**A. Internal Evaluation – 40 Marks**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05, write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Financial Accounting VI

Name of the Course	:	Financial Accounting VI
Course Code	:	UBAF502
Class	:	TYBAF
Semester	:	V
No of Credits	:	04
Nature	:	Practical
Type	:	Major mandatory
Employability/ entrepreneurship	:	Learner able to work as a banker in any public or private banks. Work as an insurance agent, counselor, or officer for general and life insurance. The learner can run a limited liability partnership firm business. Capable of valuing shares and goodwill, as well as starting professional and independent share trading.

Module No.	Modules at Glance	No of Lectures
I	Final Accounts of Banking Company	15
II	Final Accounts of Insurance Company	20
III	Accounting for Limited Liability Partnership	10
IV	Valuation of Goodwill and Shares	15
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Form the Banking companies final accounts according to the banking company act 1949, also analyse and evaluate the position of the banking company.
CO2	Make the Insurance companies final accounts either general insurance company of life insurance company according to the General Insurance Act and Life insurance act. Also analyse and evaluate the position of the insurance company.
CO3	Prepare Limited Liabilities Firm Final accounts as per the Limited Liability Partnership act, 2008. Also analyse and evaluate the position of the Limited Liability company.
CO4	Evaluate the value of shares and goodwill and can apply in share trading activity.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Final Accounts of Banking Company	15
	Legal provision in Banking Regulation Act, 1949 relating to accounts. Statutory reserves including Cash Reserve and Statutory Liaquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non-performing assets and Income from non-performing assets. Capital Adequacy Classification of advances, Standard, Sub-standard, doubtful and provisioning requirement.	
II	Final Accounts of Insurance Company	20
	General Insurance – Various type of insurance, like fire, marine, miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B - BS	
III	Accounting for Limited Liability Partnership	10
	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final Account	
IV	Valuation of Goodwill and Shares	15

	<p>Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalisation method, Annuity Method</p> <p>Valuation of Shares Intrinsic Value Method, Yield method and Fair Value method</p>	
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Learning Resources Recommended

- 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 Chandwickh, 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

Evaluation Pattern - 60 : 40**A. Internal Evaluation – 40 Marks**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05 write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Auditing II

Name of the Course	:	Auditing II
Course Code	:	UBAF503
Class	:	TYBAF
Semester	:	V
No of Credits	:	02
Nature	:	Theory
Type	:	Major mandatory
Employability	:	Learners can get good opportunities for Vouching and Verification. They will be able to follow the various Auditing Standards for the conduct of an audit work. They can conduct the audit of companies and understand the reporting under Companies Act. Auditing is regarded as a rewarding career. There are career opportunities in areas such as public auditing, IT auditing or forensic auditing.

Module No.	Modules at Glance	No of Lectures
I	Vouching and Verification	10
II	Auditing Standards	10
III	Audit of Companies and Audit Report	10
Total		30

Course Outcomes:

Learners will be able to -	
CO1	Understand the concept of Vouching and Verification and acquire the basic knowledge of Audit of Income and Expenditure and Audit of Assets and Liabilities.
CO2	Gain the knowledge of Auditing Standards, Significance of the Auditing Standards and Responsibility of auditor for auditing standards.
CO3	Acquire the knowledge of Audit of Companies, Duties of company auditors, Qualifications, Disqualifications and Removal of Auditors.
CO4	Understand the Reporting requirement under the Companies Act, Qualifications & Disclaimers in Audit Report.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Vouching and Verification	10
	<p>A. Vouching</p> <p>1. Audit of Income: Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received</p> <p>2. Audit of Expenditure: Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense, Petty cash payment, Advertisement, Travelling Salesman's Commission, Freight Carriage and Customs Duties</p> <p>B. Verification</p> <p>1. Audit of assets: Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights</p> <p>2. Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>	
II	Auditing Standards	10
	<p>Meaning, Procedure of issuing Auditing Standards in India, Brief overview of Auditing Standards in India, Scope of SAs, Significance of the Auditing Standards, Responsibility of auditor for auditing standards</p> <p>Understanding of following standards- SA 200, SA210, SA230, SA240, SA 250, SA300, SA315, SA320, SA505.</p>	
III	Audit of Companies and Audit Report	10

	<p>A. Audit of Companies Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors, Branch auditors, Rights and duties of company auditors</p> <p>B. Audit Report Reporting requirement under the Companies Act, Qualifications in Audit Report, Disclaimers in Audit Report, Adverse Opinion, Disclosures, Reports & Certificate</p>	
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Learning Resources Recommended

- Auditing and Assurance Services by Alvin A. Arens, Randal J. Elder and Mark S. Beasley
- Principles of Auditing by Ray Whittington and Kurt Pany
- Auditing: Principles and Practice by S.K. Bhatia
- Fundamentals of Auditing by William C. Boynton and Raymond J. Finnegan
- Auditing Standards and Procedures by Kevin J. Skelton
- Auditing Standards Handbook by Rick G. Reed
- Company Auditing: A Practical Approach by Frank J. Fabozzi and Pamela P. Peterson

Evaluation Pattern - 30 : 20

A. Internal Evaluation – 40 % of 50 (20 Marks)

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	05
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hour

Question No	Particulars	Marks
Q. 1	Objective Questions	
	A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 3 out of 5)	05 05 10
Q. 2	Answer the following questions. (Any 2) A) Full Length Practical Question B) Full Length Practical Question C) Full Length Practical Question	20

Note - Practical question may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Income Tax

Name of the Course	:	Income Tax
Course Code	:	UBAF504
Class	:	TYBAF
Semester	:	V
No of Credits	:	04
Nature	:	Practical
Type	:	Open Elective
Employability	:	The study of Direct Taxation and Income Tax holds significant relevance for both employability and entrepreneurship. For employability, individuals equipped with knowledge in this area can pursue careers as tax consultants, financial analysts, chartered accountants, and legal professionals. Understanding direct taxation is crucial for roles in corporate finance, compliance management, and financial decision-making. Entrepreneurs benefit from this knowledge by optimizing tax liabilities, ensuring compliance, and making informed financial decisions for the success and sustainability of their businesses. In essence, a strong grasp of Direct Taxation enhances both professional employability and entrepreneurial acumen.

Module No.	Modules at Glance	No of Lectures
I	Definitions and Residential Status	15
II	Heads of Income	25
III	Deductions u/s80 and Exclusions from the Total Income	10
IV	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income-Sec 139(1) and Sec139(5)	10
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Understand the provisions of determining residential status of individual
CO2	Apply Taxation Concepts the principles of taxation to compute income and tax for individuals and partnership firms, considering different Heads of Income such as Salary, House Property, Business and Profession, Capital Gains, and Other Sources.
CO3	Analyze and Evaluate Tax Scenarios the impact of various income components on tax liability, and critically assess the correctness of a given tax computation.
CO4	Integrate their knowledge of deductions, exclusions, and tax provisions to create comprehensive tax computations for individuals and firms, demonstrating a higher level of synthesis and application.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Definitions and Residential Status	15
	Basic Terms (S. 2,3,4) Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. Determination of Residential Status of Individual, Scope of Total Income (S.5)	
II	Heads of Income	25
	Salary (S.15-17) Income from House Property (S. 22-27) Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) Capital Gain (S. 45, 48, 49, 50 and 54) Income from other sources (S.56- 59)	
III	Deductions u/s80 and Exclusions from the Total Income	10
	Deductions from Total Income : Deductions : 80CCD 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	
IV	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income-Sec 139(1) and Sec139(5)	10
	Computation of Income and Tax of Individuals	

Learning Resources Recommended

- Books:
 1. "Income Tax Law and Practice" by Dr. V. P. Gaur and Dr. Rakesh Gupta
 2. "Direct Taxes Law & Practice" by Vinod K. Singhanian
 3. "Students Guide to Income Tax" by Dr. Vinod K. Singhanian
- Websites:
 1. Income Tax Department, Government of India: The official website provides the latest updates, forms, and notifications. (<https://www.incometaxindia.gov.in>)
 2. TaxGuru: Offers articles, forums, and updates on income tax laws. (<https://www.taxguru.in>)
- Online Courses:
 1. Coursera - "Introduction to Indian Income Tax" by National University of Juridical Sciences (NUJS), Kolkata: This course provides a foundational understanding of income tax laws in India. (<https://www.coursera.org/learn/indian-income-tax>)
- YouTube - "Income Tax Lectures" by CA. Naresh Aggarwal: A series of video lectures covering various income tax topics. (<https://www.youtube.com/user/canaresh>)

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05 write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Financial Analysis and Business Valuation

Name of the Course	:	Financial Analysis and Business Valuation
Course Code	:	UBAF505
Class	:	TYBAF
Semester	:	V
No of Credits	:	04
Nature	:	Practical
Type	:	Elective
Employability	:	Employment opportunities after studying Financial Analysis and Business Valuation include financial analyst, business valuation analyst, investment banker, corporate financial manager, and financial consultant. Financial analysts and valuation professionals are in high demand across industries because of their vital role in decision-making and strategy planning. The increasing complexity of financial markets and corporate operations increases a demand for skill professionals. Data analysis, interpretation, and presentation have the highest professional value in the current days. Excellent financial analysis and business assessment skills can be transferred across industries and jobs. It prepares learners for a variety of career options and improves their ability to make effective strategic decisions.

Module No.	Modules at Glance	No of Lectures
I	Financial Modeling for Project Appraisal	05
II	Financial Analysis	15
III	Growth Analysis and Sustainable Earning	10
IV	Basics of Valuation	06
V	Valuation Models	12
VI	Valuation of Assets and Liabilities	12
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Create detailed financial models to forecast a company's performance.
CO2	Evaluate the viability and possible returns of investment projects, also analyze complicated financial data and trends.
CO3	Acquire confidence in presenting financial models and findings to stakeholders, which improves their professional standing. Also Building and refining financial models increases trust in the accuracy of estimates and recommendations.
CO4	Create detailed financial forecasts supports for long-term strategic planning and goal setting.
CO5	Simplify complex financial problems to manageable components and tackle them systematically.
CO6	Create financial report and analysis also experience through case studies, simulations, and real-world projects that involve asset and liability valuation.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Financial Modeling for Project Appraisal	05
	Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques	
II	Financial Analysis	15
	Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability	
III	Growth Analysis and Sustainable Earning	10
	Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios	
IV	Basics of Valuation	06
	Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis	
V	Valuation Models	12
	Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation	
VI	Valuation of Assets and Liabilities	12
	Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights,	

	Brands, Real Estate Valuation of Liabilities	
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Learning Resources Recommended

- Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
- The Handbook of Advance Business Valuation: Rober F Reilly and Robert Swhweish: Mc Graw hill
- Business Valuation: Pitabas Mohanty- Taxmann
- Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05 write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Marketing IV (Retail Marketing)

Name of the Course	:	Marketing IV (Retail Marketing)
Course Code	:	UBAF506
Class	:	TYBAF
Semester	:	V
No of Credits	:	04
Nature	:	Theory
Type	:	Minor
Employability	:	Employability in retail marketing involves a combination of skills, knowledge, and attributes that make you a valuable candidate for roles in the industry. Here are some key areas where you can explore opportunities: Digital Marketing Specialist , Brand Manager, Visual Merchandiser, E-commerce Manager, Retail Buyer, Sales and Store Manager, Customer Relationship Manager, Market Research Analyst, Marketing Coordinator, Retail Consultant, etc.

Module No.	Modules at Glance	No of Lectures
I	Retail Marketing - An overview	15
II	Retail Consumer and Retail Strategy	15
III	Merchandise Management and Pricing	15
IV	Managing and Sustaining Retail	15
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Understand the key concepts, theories, and frameworks in retail marketing. Apply marketing strategies and tactics specific to the retail environment.
CO2	Identify and segment target markets based on demographics, psychographics, and behavioral characteristics. Develop targeting strategies to reach specific consumer segments effectively.
CO3	Understand the role of merchandise management in retail operations. Develop strategies for promotional pricing, discounts, and sales events. Learn how to manage markdowns effectively to minimize inventory losses and maximize profitability.
CO4	Understand the fundamental principles of retail management and the role of managers in retail operations. Explore the key functions and responsibilities of retail managers. Manage day-to-day retail operations effectively, optimizing processes and improving the customer experience.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Retail Management- An overview	15
	a) Retail Management b) Retail Formats c) Emerging Trends in Retailing	
II	Retail Consumer and Retail Strategy	15
	a) Retail Consumer/Shopper b) CRM in Retail c) Retail Strategy d) Store Location Selection e) HRM in Retail	
III	Merchandise Management and Pricing	15
	a) Merchandise Management b) Buying Function c) Concept of Lifestyle Merchandising d) Private Label e) Retail Pricing	
IV	Managing and Sustaining Retail	15

	a) Retail Store Operations b) Store Design and Layout c) Visual Merchandising and Display d) Mall Management e) Legal and Ethical Aspects of Retailing f) Career Options in Retailing	
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Learning Resources Recommended

- Michael Levy & Barton A Weitz, "Retailing Management", Tata Mc Graw Hill
Gibson G. Vedamani, "Retail Management- Functional Principles and Practices",
Jaico Publishing House, Mumbai. Jim, "Retail Strategies-understanding why we
shop", Jaico Publishing House, Mumbai. Dunne Lusch, "Retail Management",
South Western Cengage Learning K.S. Menon, "Store Management", Macmillan India Ltd.,
Keith Lincoln, Lars Thomessen & Anthony Aconis, "Retailization -Brand Survival
in the Age of Retailer Power", Kogan Page Ltd., Swapna Pradhan, "Retailing
Management-Text and Cases", 4th Edn, Tata Mc Graw Hill. Bajaj, Tulli &
Shrivastava, "Retail Management", Oxford University Press Kishore Biyani, "It
Happens in India", & "The Wall Mart Story" Store Manager, Organiser / Planner-
DMS Retail Dr. RamKishen Y. "International Retail Marketing Strategies", Jaico
Publishing House, Mumbai

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Total	40

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	08 Marks 07 Marks
Q-1	OR Write Short Notes. (Any 3 out of 5)	15 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-3	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-4	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester V

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Business Law IV

Name of the Course	:	Business Law IV
Course Code	:	UBAF507
Class	:	TYBAF
Semester	:	V
No of Credits	:	02
Nature	:	Theory
Type	:	Vocational Skill Course (VSC)
Employability	:	Learner will appreciate the relevance of business laws to individual business and professional life. Learner will also gain knowledge of the Indian Companies Act, 2013 and can apply it in individual, business and professional life. Learner will get a better insight in to important basics of the Act. Moreover, learner will acquire certain employability skills.

Module No.	Modules at Glance	No of Lectures
I	Indian Companies Act, 2013 – Part I	15
II	Indian Companies Act, 2013 – Part II	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	Understand the importance of laws to individual, business, and professional life.
CO2	Acquire basic knowledge of an important business/corporate law i.e. Companies Act.
CO3	Apply knowledge in various spheres in individual, business, and professional life.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Indian Companies Act, 2013 – Part I	15
	<ul style="list-style-type: none">● Company – Concept, Features, Types/Classification of Companies● Incorporation of Company – Procedure for Incorporation of Company● Memorandum of Association (MoA) – Concept, Clauses of MoA● Articles of Association (AoA) – Concept, Contents of AoA● Prospectus – Concept, Types, Contents of Prospectus	
II	Indian Companies Act, 2013 – Part II	15
	<ul style="list-style-type: none">● Member of Company – Concept, Rights, Duties and Liabilities of Members● Director – Concept, Powers and Duties of Directors● Company Meetings – Meaning, Types of Company Meetings	

Learning Resources Recommended

- Mercantile Law. By M. C. Kucchal and Vivek Kucchal. Vikas Publication.
- Elements of Mercantile Law. By N. D. Kapoor. Sultan Chand & Sons (P) Ltd.
- Business Law. By N. A. Charantimath. Himalaya Publishing House.
- Company Law. By Avtar Singh. Generic.
- Taxmann's Company Law. By Dr. G.K. Kapoor and Dr. Sanjay Dhamija. Taxmann Publications Private Limited.
- Avtar Singh's Company Law. By Avtar Singh. Eastern Book Company.
- A Textbook Of Company Law. By P P S Gogna. S Chand Publishing.
- Elements of Company Law. By N. D. Kapoor. Sultan Chand and Sons.
- Company Law. Dr Ashok K. Jain. Ascent Publications.

Evaluation Pattern - 30 : 20**A. Internal Evaluation – 40 % of 50 (20 Marks)**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	05
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
Total	20

B. Semester End Examination: 60% of 50 (30 Marks)**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hour

Question No	Particulars	Marks
Q. 1	Objective Questions	
	A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 05
	OR Write Short Notes. (Any 2 out of 3)	10
Q. 2	Answer the following questions. (Any 2) A) Full Length Question B) Full Length Question C) Full Length Question	20

**Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester V
Discipline Specific Courses (DSC)
with effect from the Academic Year 2025-2026**

Field Project (FP)

Name of the Course	: Field Project (FP)
Course Code	: UBAF508
Class	: TYBAF
Semester	: V
No of Credits	: 02
Nature	: Practical
Type	: Field Project (FP)
Employability	: The Field Project for Bachelor of Commerce is designed to provide learners with hands-on learning experiences in understanding different socio-economic contexts. The project aims to expose learners to development-related issues in both rural and urban settings. It offers opportunities for learners to observe and study actual field situations related to socio-economic development, policies, regulations, organizational structures, and programmes that guide the development process. Additionally, learners will explore innovative practices to address complex socio-economic problems in the community.

Guidelines Field Project (FP)

This course requiring learners to participate in field-based learning/projects generally under the supervision of faculty. Learners have to work 60 hours in a semester for field Project.

30 hours for classroom activities

- In a semester for project planning, preparation for the field project.
- Data analysis & Preparation of report etc.

30 hours for out-of-class activities

- Implement the planned fieldwork activities according to the project schedule.
- Collect data through interviews, surveys, observations, etc.
- Document all fieldwork activities accurately, including any challenges or unexpected findings.

Field Project (FP) Course Outcomes	
The field-based learning/ project should attempt to provide opportunities for learners to	
<ol style="list-style-type: none"> 1. Understand the different socio-economic contexts. 2. Giving exposure to development related issues in rural and urban settings. 3. Observe situation in rural and urban contexts and to observe and study actual field situations regarding issues related to socio-economic development. 4. Gain a first-hand understanding of the policies, regulations, organizational structures, processes and programmes that guide the development process. 5. Gain an understanding of the complex socio-economic problems in the community and innovative practices required to general solutions to the identified problems. 	

Sr. No.		Distribution of Marks
	External Evaluation	30
1.	Basic structure of society, Key definitions of problem area, analysis of preliminary data Classroom work, correspondence, formats, interactions, liaising Field work and Data Gathering Analysis and Reporting Feedback to Community	
	Internal Evaluation	20
2.	Viva-Voce Examination	

Guidelines for Field Project Report Structure:

The students will be required to submit a comprehensive report at the end of the Field Project. A project report has to be brief in content and must include the following aspects:

1. Title Page:

Mentioning the title of the report, name of the student, program, institution, and the period of training/project.

2. Certificate of Completion:

A certificate issued by the organization or supervisor confirming the successful completion of the training/project.

3. Declaration:

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

4. Acknowledgments:

Recognizing individuals or organizations that provided support, guidance, or resources during the project.

5. Table of Contents:

Providing a clear outline of the report's sections and page numbers.

6. Executive Summary:

A bird's eye view of your entire presentation has to be precisely offered under this Category. A brief overview of the project, its objectives, and key findings should be mentioned

7. Introduction:

Background information about the field project and its significance. Objectives and scope of the project.

8. Field Visits and Observations:

Detailed accounts of the field visits, including locations, dates, and observations made during the visits. Photographs or visual aids to support the observations.

9. Identified Socio-Economic Problems:

Detailed description of the complex socio-economic problems observed in the community. Analysis of the root causes and implications of these problems.

10. Innovative Solutions:

- a) Presentation of innovative practices proposed to address the identified problems.
- b) Description of the action plans to implement these solutions

11. Conclusion & Recommendations:

Summary of the key findings and outcomes of the field project. Reflections on the overall experience and learning during the project. Specific recommendations for policymakers, organizations, or stakeholders to address the identified issues. Sr. No Field Project work Distribution of Marks 1 Basic structure of society, Key definitions of problem area, analysis of preliminary data Classroom work, correspondence, formats, interactions, liaising Field work and Data Gathering Analysis and Reporting Feedback to Community 30 2 Internal Evaluation Viva-Voce Examination 20

12. References & Appendices:

List of all sources cited in the project report. Additional supporting materials, such as interview transcripts, survey questionnaires, or field visit notes can be attached as appendices

The bounded project report based on ‘On the Job Training/ Field Project’ shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

Format

1st Page main page

Title of the problem of the Field Project

A Project Submitted

to

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

Under

University of Mumbai

For partial completion of the degree

of

TYBAF

Under the faculty of Commerce

by

Name of the Learner (1) TYBAF DIVISION ()

Under the Guidance of

Name of the Guiding Teacher

Month and Year

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Declaration by learner

We undersigned hereby, declare that work embodied in this Field project work titled _____ forms our own Experience of Field Project carried out under the guidance of [Name of the guiding teacher] We, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Name and Signature of the learners

Certified by
Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

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

I thank the **R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous) & University of Mumbai** for giving me opportunity to do this project.

I would like to thank my **Principal, Prof. Dr M. R. Sakhalakar Sir**, for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our Coordinator _____, for his moral support and guidance. I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

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

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

Name and Signature of the learners _____

**Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester V**

with effect from the Academic Year 2025-2026

Community Engagement Project (CEP)

Name of the Course	:	Community Engagement Project (CEP)
Course Code	:	UGJCCEP401
Class	:	SYBAF
Semester	:	IV
No of Credits	:	02
Nature	:	Practical
Type	:	Community Engagement Project (CEP)
Employability	:	These are the courses requiring learners to participate in field-based learning/projects generally under the supervision of faculty of the external entity. The curricular component of 'community engagement and service' will involve activities that would expose learners to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. Thus, the total learner engaged time would be 60 hours for a 2- credit course

Guidelines Community Engagement Project (CEP)

This course requiring learners to participate in Community Engagement Project learning/projects generally under the supervision of faculty. Learners have to work 60 hours in a semester for Community Engagement Project.

30 hours for classroom activities

- In a semester, Programme planning, preparation for community engagement and service, Data Analysis and Preparation of report etc. 30 hours for out-of-class activities
- Implement the planned community engagement activities according to the programme schedule.
- Engage with community members through events, workshops, meetings, or door-to-door outreach.
- Collect feedback, suggestions, and concerns from community members. Learners can participate in activities related to National Service Scheme (NSS), National Cadet Corps (NCC), adult education / literacy initiatives and mentoring school learners.

A minimum of 4-6 weeks of summer work, either on college campus in activities related to preservation of environment / biodiversity or community based work in the neighboring community (through NSS unit) or field level work with a recognized NGO or regional case studies programme at Villages may be undertaken as a part of Field projects.

As per UGC guidelines, Regional case study course or Social Entrepreneurship Course, with 2 credits, can be floated an optional mode or as add-on-credit with total duration of 30 hours. At least 50% of the course is to be done compulsorily in the field for all learners.

Course Outcomes Community Engagement Project (CEP):

The Community engagement project learning/ project should attempt to provide opportunities for learners to

1. Expose learners to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems.

Evaluation Pattern 30:20

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Community Engagement Project	Distribution of Marks
1.	Learners should perform activities from the list given below CEP for 60 hours	30
2.	Internal Evaluation	
	Viva-Voce Examination	20

- Learners can participate in any one activity from the list given below.
- Learners should engage 60 Hours of work for CEP

Sr. No.	Activities for Field Project and Community Engagement Project
1	Aids Awareness campaign in an urban/ rural area
2	Anty Drug Awareness campaign in an urban/ rural area
3	Organisation of Blood Donation camp
4	Save Girl Child Awareness program in an urban/ rural area
5	Human Trafficking Awareness program
6	Collaborate with Police department as Special Police force / Police Mitra
7	Collaborate with Sarpa Mitra for safety awareness
8	Legal awareness for women
9	Implement a community-based savings and credit scheme to promote Self Help group
10	Cleanliness drive college campus and community
11	Cyber security Awareness program in an urban/ rural area
12	Organisation of Self Defense program in an school
13	Water Conservation Awareness program in an urban/ rural area
14	Health / Fitness Awareness program in an urban/ rural area
15	Organization of Readers Club
16	Establish a community-based Sustainability of Local (Kokan) culture

17	Establish a community-based tourism initiative to promote local attractions.
18	Establish a community market space for local vendors in urban areas.
19	Organize a health and hygiene awareness campaign in an urban slum area.
20	Collaborate with local areas to implement adult literacy program in a rural village.
21	Design and execute a waste management initiative in an urban neighbourhood.
22	Design and execute workshops on sustainable agriculture practices in rural farming communities.
23	Conduct surveys on access to clean water and sanitation facilities in both rural and urban settings.
24	Create educational materials on environmental conservation and distribute them in schools and communities.
25	Partner with local NGOs to support women's empowerment initiatives in rural and urban areas.
26	Organize sports tournaments to promote community cohesion and healthy lifestyles.
27	Conduct workshops on financial literacy and entrepreneurship in rural villages.
28	Collaborate with healthcare professionals to provide management services for free medical camps in underserved areas.
29	Organize street plays, cultural exchange events between rural and urban communities to foster understanding and unity.
30	Create awareness campaigns on gender equality and women's rights in both settings.
31	Establish community libraries or resource centres in underserved areas.
32	Survey of rural areas skills and how you will incorporate it in your college.
33	Conduct workshops on mental health awareness in schools and communities.
34	Implement initiatives to promote sustainable energy practices in rural environment.
35	Collaborate with local artists to beautify public spaces in urban areas through murals and street art.
36	Conduct research projects on urbanization trends and their impact on rural communities.
37	Establish community-driven initiatives for disaster preparedness and response.
38	Facilitate dialogues between community members and local government officials to address pressing issues.
39	Implement initiatives to promote inclusive education for children with disabilities.

40	Organize community clean-up drives in both rural and urban areas.
41	Conduct workshops on conflict resolution and peacebuilding in diverse communities.
42	Establish support groups for vulnerable populations internally displaced persons.
43	Collaborate with local businesses to provide vocational training and job opportunities.
44	Organize intergenerational activities to bridge the gap between youth and elders in communities.
45	Implement initiatives to promote inclusive urban planning and accessibility for persons with disabilities.
46	Conduct surveys on access to healthcare services and health outcomes in underserved communities.
47	Establish community-based savings and loan programs to promote Self Help Groups.
48	Organize cultural festivals celebrating the diversity of rural and urban communities.
49	Conduct workshops on digital literacy and technology skills for community members.
50	Establish community-led initiatives for environmental conservation and biodiversity preservation.
51	Organize campaigns to promote responsible consumption and waste reduction.
52	Implement initiatives to address food insecurity and malnutrition in both settings.
53	Conduct awareness campaigns on human rights and social justice issues.
54	Establish community-based childcare centres to support working parents.
55	Organize job fairs and career counselling sessions in rural areas.
56	Implement initiatives to promote sustainable transportation options in rural areas.
57	Conduct research projects on the impact of globalization on rural livelihoods.
58	Organize workshops on parenting skills and early childhood development.
59	Conduct surveys on housing conditions and access to affordable housing in both settings.
60	Establish community-led initiatives for inclusive recreation and leisure activities for senior citizen like laughter club, experiences sharing.
61	Establish community-based initiatives for urban agriculture projects.
62	Organize capacity-building workshops for community-based environmental organizations.

63	Organize workshops on sustainable business practices for small and medium-sized enterprises.
64	Establish community-led initiatives for waste reduction and recycling.
65	Conduct research on the impact of foreign direct investment on local economies.
66	Implement initiatives to promote access to affordable education for children from low-income families.
67	Conduct surveys on access to social assistance programs for elderly persons.
68	Organize workshops on entrepreneurship skills for youth in rural communities
69	Establish community-led initiatives for soil conservation and land rehabilitation.
70	Conduct research on the impact of informal lending practices on rural development.
71	Implement initiatives to promote access to affordable healthcare for vulnerable populations.
72	Conduct surveys on access to social services for persons with disabilities.
73	Establish community-based initiatives for disaster risk reduction.
74	Establish community-led initiatives for soil conservation and land rehabilitation.
75	Conduct surveys on access to social services for persons with disabilities.
76	Conduct surveys on access to banking services and financial inclusion in rural communities.
77	Implement initiatives to promote responsible consumption and sustainable living practices.
78	Conduct market research for the development of eco-friendly products in rural communities.
79	Conduct a needs assessment in a rural community to identify priority areas for social development.
80	Organize workshops on agribusiness management for smallholder farmers.
81	Organize workshops on financial planning for retirement and long-term savings.
82	Conduct a feasibility study for the establishment of small-scale industries in rural communities.
83	Conduct surveys on Price for Consumer Price Index (CPI)
84	Any other subjects of your choice and get it approved by the field project or CEP guide

Report Structure:

The students will be required to submit a comprehensive report at the end of the Community Engagement Programme. A group of 4-5 learners should select any one CEP Activity and Make a project report has to be brief in content and must include the following aspects:

1. Title Page:

Mentioning the title of the CEP Activity, name of the student, program, institution, and the period of project.

2. Certificate of Completion:

A certificate issued by the organization or supervisor confirming the successful completion of the CEP Activity.

3. Acknowledgments:

Recognizing individuals or organizations that provided support, guidance, or resources during the CEP Activity.

4. Declaration:

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

5. Introduction:

Background information about the CEP Activity and its significance. Objectives and scope of the project.

6. Community Engagement and Observations:

Detailed accounts of the Community Engagement, including locations, dates, and work done during the visits. Photographs or visual aids to support the observations.

7. Execution of CEP for Socio-Economic Problems:

Detailed description of the complex socio-economic problems observed in the field project executive of work for the community.

8. Innovative Solutions:

Presentation of innovative practices proposed to address the identified problems.

Description of the action plans to implement these solutions

Set up a standard of work for Socio Economic Problem

9. Conclusion & Recommendations:

Summary of the key findings and outcomes of the CEP Activity. Reflections on the overall experience and learning during the project. Specific recommendations for policymakers, organizations, or stakeholders to address the identified issues.

10. References & Appendices:

List of all sources include Photographs, CEP Activity report. Additional supporting materials, such as interview transcripts, survey questionnaires, or CEP Activity notes can be attached as appendices.

The bounded project report based on ‘Community Engagement Programme’ shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

Format

1st Page main page

Title of the problem of the Community Engagement Programme Project
A Project Submitted
to

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

Under

University of Mumbai

For partial completion of the degree
of

TYBAF

Under the faculty of Commerce
by

Name of the Learner (1) TYBAF DIVISION ()

Under the Guidance of
Name of the Guiding Teacher

**R. P. Gogate college of Arts & Science and
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**
N.V. Joshi Road Near District Court Ratnagiri

Month and Year

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Declaration by learner

We undersigned hereby, declare that work embodied in this CPE project work titled _____ forms our own Experience of Community Engagement Programme carried out under the guidance of [Name of the guiding teacher] We, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Miss/ Mr. _____ (Name of the learner)

Name and Signature of the learners

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

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Name and Signature of the learners _____

Bachelor of Commerce in Accounting & Finance (BAF) Programme

Under Choice Based Credit System Course Structure

(To be implemented from the Academic Year: 2025-2026)

No. of Course	Semester VI	Credits
	Discipline Specific Course (DSC)	
	Major	
UBAF601	Financial Accounting VII	04
UBAF602	Cost Accounting IV	04
UBAF603	Management Accounting II	02
	Elective Any 1	
UBAF604	Goods and Service Tax	04
UBAF605	Financial Management III	
	Minor	
UBAF606	Marketing V (Digital Marketing)	04
	<i>On the Job Training (OJT)</i>	
UBAF607	OJT	04
	Total Credits	22

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester VI

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Financial Accounting VII

Name of the Course	:	Financial Accounting VII
Course Code	:	UBAF601
Class	:	TYBAF
Semester	:	VI
No of Credits	:	04
Nature	:	Practical
Type	:	Major mandatory
Employability	:	Learners can work as stock exchange brokers or share underwriters also work as financial analyst in underwriting firms. Account officers for numerous electricity companies. Accountants in cooperative housing societies and credit co-operative societies. Many opportunities available in various financial companies as financial analyst, advisor etc. Employ investment accounting for both personal investment valuation and for professional uses such as share trading and debenture money management. Assets management companies (Mutual Fund) are the most preferred employers in current era. Learner able to manage various investment avenues as professionals and for personal.

Module No.	Modules at Glance	No of Lectures
I	Underwriting of Shares & Debentures	10
II	Final Account for Electricity Company	15
III	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Credit Cooperative society)	15
IV	Investment Accounting (w.r.t. Accounting Standard - 13)	10
V	Mutual Fund	10
	Total	60

Course Outcomes:

Learners will be able to -	
CO1	Calculate underwriters' liability from marked and unmarked applications, as well as firm underwriting, using the gross liability ratio, also able to calculate underwriting commission as per SEBI guidelines.
CO2	Prepare the final accounts of the electricity company according to with the rules and regulations stated in the electricity supply law.
CO3	Apply the Form-N to make the final accounts for housing co-operative societies and credit co-operative societies in accordance with the Maharashtra State Co-operative Society Act.
CO4	Apply investment accounting for both personal investment valuation and for professional uses such as share trading and many more investment avenues.
CO5	Analyze Mutual fund investment performance in terms of daily net asset value of unit funds, as well as to value performance of portfolio investment.
CO6	Guess effectively the investment techniques, apply critical thinking and analytical skills to boost self-investment.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Underwriting of Shares & Debentures	10
	Introduction, Underwriting, Underwriting Commission Provision of Company Act with respect to Payment of underwriting commission Underwriters, Sub-underwriters, Broker and Manager to issue Types of underwriting, Abatement Clause Marked, Umarked and Firm-underwriting applications, Liability of Underwriters in respect of underwriting contract	
II	Final Account for Electricity Company	15
	Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets	
III	Final Accounts for Co-Operative Society	15
	Provisions of Maharashtra State Co-Operative Societies Act and	

	<p>rules.</p> <p>Accounting provisions including appropriation to various funds</p> <p>Format of Final Accounts – Form N</p> <p>Final Accounts for Housing Cooperative society.</p> <p>Final Accounts for Credit Co-operative society.</p>	
IV	Investment Accounting (w.r.t. Accounting Standard - 13)	10
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>	
V	Mutual Fund	10
	<p>Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.</p>	

Note: Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Learning Resources Recommended

- 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 Chandwickh, 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

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05, write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester VI

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Cost Accounting IV

Name of the Course	:	Cost Accounting IV
Course Code	:	UBAF602
Class	:	TYBAF
Semester	:	VI
No of Credits	:	04
Nature	:	Practical
Type	:	Major mandatory
Employability	:	Budgeting and Budgetary Control enhances employability by demonstrating essential financial management skills, strategic planning capabilities, cost control expertise, and decision-making process. Marginal Costing and Variance Analysis significantly enhances employability by equipping individuals with decision-making skills, financial analysis expertise, and strategic insights essential for managerial roles in finance, operations, and business management.

Module No.	Modules at Glance	No of Lectures
I	Budgeting and Budgetary Control	15
II	Marginal Costing Cost Volume and Profit Analysis	15
III	Managerial Decision Making	15
IV	Standard Costing and Variance Analysis	15
	Total	60

Course Outcomes:

Learners will be able to -	
CO1	Understand Budgeting Concepts, develop and apply functional budgets to align with organizational goals and operational needs.
CO2	Understand concepts of break-even analysis, contribution margin ratio, and profit planning and application of Cost-Volume-Profit (CVP) Analysis to analyze the relationship between costs, volume, and profits
CO3	Apply quantitative and qualitative analysis techniques to support decision-making processes.
CO4	Acquire skills in performing variance analysis to compare actual costs and revenues against standard expectations.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Budgeting and Budgetary Control	
	Meaning & Objectives, Advantages & Limitations of Budget Functional budgets, fixed and flexible budgets, Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets	
II	Marginal Costing Cost Volume and Profit Analysis	
	Break even analysis meaning and graphi presentation Margin of safety, Key factor, Practical problems based on using the marginal costing formulae and key factor	
III	Managerial Decision Making	
	Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	
IV	Standard Costing and Variance Analysis	
	Material Cost variance Labour cost variance Overhead variances Sales variances Profit variance	

Note: Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Learning Resources Recommended

- 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

Evaluation Pattern - 60 : 40**A. Internal Evaluation – 40 Marks**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05, write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester VI

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Management Accounting II

Name of the Course	:	Management Accounting II
Course Code	:	UBAF603
Class	:	TYBAF
Semester	:	VI
No of Credits	:	02
Nature	:	Practical
Type	:	Major
Employability	:	<p>Managerial accounting can be used in short-term and long-term decisions involving the financial health of a company. Managerial accounting helps managers make operational decisions—intended to help increase the company's operational efficiency—which also helps in making long-term investment decisions. Managerial accounting is primarily used for internal purposes. Management accountants work in both the public and private sectors. They prepare data recording and crunching numbers—that their companies use for budgeting and planning purposes. They are also responsible for managing risk, planning, strategizing, and decision making.</p> <p>Cash flow statements can help business executives, investors and other stakeholders analyze the working capital movement within a given company. This analysis makes it easier for a business to improve its operations in order to preserve cash and improve inflow numbers.</p> <p>Working capital management aims at more efficient use of a company's resources by monitoring and optimizing the use of current assets and liabilities. Manager aims to ensure that a company can afford its day-to-day operating expenses while also investing the company's assets in the most successful direction possible.</p>

Module No.	Modules at Glance	No of Lectures
I	Cash Flow Analysis	15
III	Working Capital Management	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	Get familiar with the concept of Cash Flow and AS - 3
CO2	Prepare Cash Flow Statement
CO3	know the concept of Working Capital and Management of Working Capital
CO4	Project the Working Capital Requirements

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Cash Flow Statement	15
	Introduction Terms Used Transactions of Cash Flow Classification of Activities Indirect Method of calculation Proforma of Cash Flow Statement as per AS-3 Limitations of Cash Flow Statement Benefits of Cash Flow Statement Practical Illustrations	
II	Working Capital Management	15
	Introduction Working Capital Definition Planning of Working Capital - Need, Nature, Operating Cycle Classification of Working Capital Factors determining Working Capital Requirement Importance of Working Capital Management of Working Capital Proforma Statement Practical Illustrations	

Learning Resources Recommended

- Management Accounting Sheth publication
- 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
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Advanced Management Accounting by Robert S Kailar,Holl
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learnng

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 3 out of 5)	10 Marks
Q-2	Solve the following Questions (Any Two) A. Full Length Practical Question B. Full Length Practical Question C. Full Length Practical Question	20 Marks

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester VI

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Goods and Service Tax (GST)

Name of the Course	:	Goods and Service Tax (GST)
Course Code	:	UBAF604
Class	:	TYBAF
Semester	:	VI
No of Credits	:	04
Nature	:	Practical
Type	:	Elective
Employability	:	The study of the Goods and Services Tax (GST) syllabus enhances employability by making individuals valuable to tax consultancy firms, corporate finance roles, government positions, auditing, and legal professions. Entrepreneurship benefits include opportunities to establish GST consultancy services, develop training programs, create technology solutions for GST compliance, offer compliance services, and provide industry-specific GST solutions, offering a diverse range of entrepreneurial opportunities in the field.

Module No.	Modules at Glance	No of Lectures
I	Introduction to Indirect Taxation and GST	15
II	Levy and Collection of Tax	15
III	Input Tax Credit & Payment of Tax	15
IV	Registration under GST Law	15
	Total	60

Course Outcomes:

Learners will be able to -	
CO1	Understand GST Fundamentals including its meaning, scope, and the comparison of existing tax structures with GST.
CO2	Apply the rules and procedures for GST registration, including special provisions for casual and non-resident taxable persons.
CO3	Analyze Tax Collection Mechanisms.
CO4	Evaluate and Implement GST Payment Processes & will be able to implement comprehensive GST payment plans for various business scenarios

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to GST	15
	What is GST Need for GST Dual GST Model Definitions – Goods (2(52) of CGST Act), Services (2(102) of CGST Act), Money (2(75) of CGST Act), Securities (2(101) of SCRA Act,1956), India (2(56) of CGST Act), Persons (2(84) of CGST Act),Taxable Person (2(107) of CGST Act), Business (2(17) of CGST Act), Consideration (2(31) of CGST Act), E-Commerce Operator (2(45) of CGST Act), Supplier(2(105) of CGST Act),Recipient (2(93) of CGST Act) Goods & Services Tax Network (GSTN)	
II	Levy and Collection of Tax	15
	Scope of Supply (Section 7 Subsection 1, 2 and 3 of Act) Schedule I, Schedule II, Schedule III Composite and Mixed Supplies (Sec 8 of CGST Act) Non-taxable Supplies Composite and Mixed Supplies(Sec 10 of CGST Act) Composition Levy Levy and Collection of tax (Sec 9 of CGST Act), Exemption from tax	
III	Input Tax Credit & Payment of Tax	15
	Persons liable for Registration (Sec 22 of the Act) Persons not liable for Registration, Procedure for Registration (Sec	

	25 of the Act) Deemed Registration(Sec 26 of the Act) Special Provisions (Sec 27 of the Act) Amendment, Cancellation and Revocation of Registration(Sec 28,Sec29and Sec 31 of the Act)	
IV	Registration under GST Law	15
	Eligibility for taking Input Tax Credit Input Tax Credit in Special Circumstances Computation of Tax Liability and Payment of tax (Sec 49 of the Act)	

Note:

Learning Resources Recommended

I] Books:

1. "GST - A Practical Guide" by Dr. Sanjiv Agarwal and CA. Sanjeev Malhotra
2. "GST Ready Reckoner" by V.S. Datey
3. "Master Guide to GST with Commentary on GST Law" by CA. Raman Singla

II] Government Portals:

1. Goods and Services Tax Network (GSTN): The official GSTN portal provides access to official notifications, circulars, and FAQs. (<https://www.gstn.org>)
2. Central Board of Indirect Taxes and Customs (CBIC): CBIC's website offers official documents, acts, rules, and updates related to GST. (<https://www.cbic.gov.in>)

III] Online Courses:

1. ClearTax GST Training: ClearTax offers online courses covering various aspects of GST, including compliance and filing procedures. (<https://cleartax.in/s/gst-online-training>)
2. Coursera - "Introduction to GST" by Ministry of Skill Development and Entrepreneurship, Government of India: This free online course provides an introduction to GST concepts. (<https://www.coursera.org/learn/gst>)

IV] Professional Institutes:

1. Institute of Chartered Accountants of India (ICAI): ICAI regularly releases study materials and publications related to GST for CA students. (<https://www.icai.org>)
- 2. Institute of Company Secretaries of India (ICSI): ICSI provides GST-related study materials for CS students. (<https://www.icsi.edu>)

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05, write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester VI
with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Financial Management III

Name of the Course	: Financial Management III
Course Code	: UBAF605
Class	: TYBAF
Semester	: VI
No of Credits	: 04
Nature	: Practical
Type	: Elective
Employability	: Financial management is all about monitoring, controlling, protecting, and reporting on a company's financial resources. Companies have accountants or finance teams responsible for managing their finances, including all bank transactions, loans, debts, investments, and other sources of funding. The CFO is the top-ranking executive related to managing a company's finances. This includes managing all aspects of financial and cash flow planning, as well as analyzing its financial position. A CFO is comparable to a treasurer or controller.

Module No.	Modules at Glance	No of Lectures
I	Business Valuation	5
II	Merger and Acquisitions	15
III	Corporate Restructuring	15
IV	Lease and Hire Purchase Financing	15
V	Working Capital Financing	10
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Get knowledge of Business Valuation and its Methods
CO2	Solve Practical Problems of Valuation of Firm
CO3	Understand the concepts of Mergers and Acquisitions
CO4	Differentiate between Mergers and Acquisitions
CO5	Form Financial Statements after Merger or Acquisition
CO6	Know the meaning of Corporate Restructuring
CO7	Draw the Financial Statements after Restructuring of firm
CO8	Get the introduction of Lease and Hire Purchase Agreements
CO9	Calculate Lease and Hire Purchase Transactions
CO10	Know the modes of Working Capital Finance
CO11	Solve Practical Illustrations of Working Capital Financing

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Business Valuation	05
	Conceptual Framework of Valuation- Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation - Market Value Added Economic Value Added	
II	Merger and Acquisitions	15
	Introduction - Basic Modes of acquiring another firm Advantages of Merger and Acquisition Reasons of Firms behind Mergers and Acquisitions Reasons behind Failure of Mergers and Acquisitions	
III	Corporate Restructuring	15
	Introduction - Meaning, Need and Importance, Advantages and Disadvantages, Forms of Restructuring	

IV	Lease and Hire Purchase Financing	15
	Introduction - Meaning, Types of Leases Hire Purchase -Meaning, Need and Importance	
V	Working Capital Financing	15
	Introduction - Features and Characteristics of -Trade Credit,Bank Credit, Commercial Papers and Certificate of Deposits Practical Illustrations on Commercial Papers Practical Illustrations on Certificate of Deposits Factoring and Practical Illustrations	

Learning Resources Recommended

- Financial Management by Farhat Fatma Shaikh, Vipul's Publication
- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes to be asked 05, write any 03	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester VI

with effect from the Academic Year 2025-2026

Discipline Specific Course (DSC)

Marketing V (Digital Marketing)

Name of the Course	:	Marketing V (Digital Marketing)
Course Code	:	UBAF606
Class	:	TYBAF
Semester	:	V
No of Credits	:	04
Nature	:	Theory
Type	:	Minor
Employability	:	Digital marketing offers a diverse range of employment opportunities across various industries. Here are some common and emerging roles within the field: Digital Marketing Manager, Social Media Manager, Content Marketing Specialist, Influencer Marketing Manager ,etc.

Module No.	Modules at Glance	No of Lectures
I	Introduction to Digital Marketing	15
II	Social Media Marketing	15
III	The Consumer and Digital Marketing	15
IV	Emerging Digital Marketing Platforms	15
	Total	60

Course Outcomes:

Learners will be able to -	
CO1	Understand Digital Marketing: Gain a comprehensive overview of digital marketing principles, strategies, and tools.
CO2	Comprehensive Understanding of Social Media Platforms: Gain in-depth knowledge of major social media platforms (e.g., Facebook, Instagram, Twitter, LinkedIn, TikTok) and their unique features, audiences, and best practices.
CO3	Understand Consumer Behavior: Gain insights into how consumer behavior is influenced by digital environments, including online decision-making processes and purchasing patterns.
CO4	Understand Emerging Platforms: Gain a comprehensive knowledge of the latest digital marketing platforms, including email, mobile, video, AI, and VR, and their roles in contemporary marketing strategies.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to Digital Marketing	15
	<p>The Evolution of Digital Marketing: Explore how digital marketing has developed over time and the key milestones in its growth.</p> <p>Comparing Traditional and Digital Marketing: Understand the differences between traditional marketing methods and digital marketing approaches.</p> <p>Digital Marketing Channels: Learn about the various platforms and tools used in digital marketing to reach and engage with audiences.</p> <p>Crafting a Digital Marketing Plan: Discover the steps involved in creating a comprehensive plan for digital marketing efforts.</p> <p>Formulating a Digital Marketing Strategy: Understand how to develop a strategic approach to digital marketing that aligns with business objectives.</p> <p>Digital Marketing in India: Gain insights into the state and impact of digital marketing within the Indian market.</p>	
II	Social Media Marketing	15
	<p>Social Networking: Understand the role and importance of social networking in digital marketing.</p> <p>Developing a Social Media Strategy: Learn the process for creating a robust social media strategy tailored to your business goals.</p> <p>Types of Social Media Marketing: Explore the various approaches and tactics used in social media marketing.</p> <p>Marketing on Facebook: Discover strategies for leveraging Facebook to enhance your marketing efforts.</p>	

	<p>Marketing on LinkedIn: Learn how to use LinkedIn effectively for business marketing and professional networking.</p> <p>Marketing on Instagram: Explore methods for utilizing Instagram to engage with your audience and promote your brand.</p> <p>Marketing on YouTube: Understand how to use YouTube as a platform for video marketing and content promotion.</p> <p>Marketing on Twitter: Learn strategies for engaging with audiences and building your brand presence on Twitter.</p>	
III	The Consumer and Digital Marketing	15
	<p>Consumer Behavior on the Internet: Examining how consumers act and make decisions online.</p> <p>Impact of Digital Technology on Consumer Behavior: How advancements in digital technology influence consumer habits and preferences.</p> <p>Characteristics of Online Purchasing Behavior: Key features and patterns in how people buy products or services online.</p> <p>Marketing Intelligence from Online User Data: Leveraging insights from users' online activities to understand consumer needs and preferences.</p> <p>Brand Development on the Web: Strategies for building and strengthening a brand's presence and identity online.</p>	
IV	Emerging Digital Marketing Platforms	15
	<p>Emerging Digital Marketing Platforms :</p> <p>Email Marketing: Leveraging email campaigns to engage and convert audiences.</p> <p>Mobile Marketing: Targeting consumers through mobile devices and apps.</p> <p>Video Marketing: Using video content to promote and advertise products or services.</p> <p>Artificial Intelligence and Virtual Reality in Digital Marketing: Integrating AI and VR technologies to enhance marketing strategies and customer experiences.</p>	

Learning Resources Recommended

- Gupta Seema (2020), Digital Marketing, Mc Graw Hill Publications.
- Puthussery Antony (2020), Digital Marketing. Notion Press.
- Bhatia Puneet (2019), Fundamentals of Digital Marketing, Pearson Publications.
- Greenstein, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Norton, Peter: Introduction to Computer 4/E, Tata McGraw Hill (P) Ltd., New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Total	40

B. Semester End Evaluation – 60 Marks

Question Paper Pattern


Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	08 Marks 07 Marks
Q-1	OR Write Short Notes. (Any 3 out of 5)	15 Marks
Q-2	Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question	15 Marks
Q-3	Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question	15 Marks
Q-4	Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question	15 Marks

Place – Ratnagiri
Date – 28.04.2025


Head of the Department
B.Com. Accounting & Finance