

The Kelkar Education Trust's
V. G. Vaze College of Arts, Science and Commerce
(Autonomous)



Revised Syllabus as per
NEP 2020 Guidelines and
Question Paper Pattern of Courses of
BACHELOR OF COMMERCE
(ACCOUNTING & FINANCE)
(A & F) PROGRAMME
SECOND YEAR
SEMESTER III AND IV

Under Choice Based Credit System,
Grading and Semester System
(To be implemented from
Academic Year 2025-2026)

Board of Studies

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PROGRAM OUTCOMES

- PO 1: Strong foundation in accounting techniques, treating them as essential tools for processing and interpreting meaningful enterprise data
- PO 2: To equip students with ability to provide valuable insights into a management decision by effectively utilizing financial data
- PO 3: Students will master the creation of accounting statement
- PO 4: Enable understanding complex Laws
- PO 5: Empowers to advise on tax implications and advantages of keys business decisions
- PO 6: Will emphasize the development of skills for lifelong learning & facilitate journey towards becoming proficient and professional accountants



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SEMESTER III



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B. Com (A & F) SEMESTER III		
Course Code	Full Name of Course (With Paper Name)	Credit Point
	Major Course/s (Major)	
VFFA200	Financial Accounting III	4
VFCA201	Cost Accounting	4
	Minor Course/s (Minor)	
VFFM202	Financial Market	4
	Open Elective (OE) (Any One)	2
VFCR225	Corporate Regulatory Framework I	
	Vocational & Skill Enhancement Course (VSEC)	
VFDT203	Direct Tax – I	2
	Ability Enhancement Course (AEC) (Any One)	2
VFCS233	Communication Skills in Hindi Language	
VFCS234	Communication Skills in Marathi Language	
	Field Project	
VFRM204	Research Methodology	2
	Community Engagement Programme	
	NA	NA
	Co-curricular Course (CC)	2
VCE237	Community Engagement Activities	
VCA236	Cultural Activities	
VNS238	National Service Scheme (NSS)	
VSA239	Sports Activities	
VYG240	Yoga	
VKB241	Rhythmic Narratives: History & Foundation of Kathak and Bollywood Dance	
VSS242	Sangeet Sadhna-II	
	Total	22



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Financial Accounting III		Course Code: VFFA200	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	The fundamental role of accounting is to maintain a systematic, complete, accurate and permanent record of all transactions of a business which could be retrieved and reviewed whenever necessary
2	Accountancy helps in determining how well a business is performing by summarizing the financial information into quantifiable measures.
3	Mismanagement of cash is often the reason for failure in many businesses. Accounting helps businesses in determining how much cash and other liquid resources are at its disposal to pay for its financial commitments.

Unit	Content	No. of Lectures
1	PARTNERSHIP FINAL ACCOUNTS BASED ON ADJUSTMENT OF ADMISSION OR RETIREMENT/ DEATH OF A PARTNER DURING THE YEAR <ul style="list-style-type: none"> Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/time / Sales/another given basis Excluding Questions where admission / retirement / death takes place in the same year 	15



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2	PIECEMEAL DISTRIBUTION OF CASH <ul style="list-style-type: none"> • Excess Capital Method only • Asset taken over by a partner • Treatment of past profits or past losses in the Balance sheet • Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual • Treatment of secured liabilities • Treatment of preferential liabilities like Govt. dues / labour dues etc. • Excluding: Insolvency of partner and Maximum Loss Method 	1
3	AMALGAMATION OF FIRMS <ul style="list-style-type: none"> • Realization method only • Calculation of purchase consideration • Journal/ledger accounts of old firms • Preparing Balance sheet of new firm • Adjustment of goodwill in the new firm • Realignment of capitals in the new firm by current accounts / cash or a combination thereof • Excluding: Common transactions between the amalgamating firms 	15
4	CONVERSION / SALE OF A PARTNERSHIP FIRM INTO A LTD. COMPANY <ul style="list-style-type: none"> • Realization method only • Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. • Preparing Balance sheet of new company 	10
	TOTAL	60

Course Outcomes:	
CO1	Know the accounting treatments after Admission or Retirement / Death of a Partner during the Year
CO2	Know how to distribute cash between partners after dissolution by excess capital method
CO3	Know the accounting treatments after Amalgamation of Firms in the books of Purchaser & Vendor.
CO4	Know the accounting treatments after Converting into a limited company and Computation and treatment of Foreign Currency transactions



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Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> • Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi • Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • Compendium of Statement and Standard of Accounting, ICAI • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi • Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi • Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
E-Resources Webliography:	



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Cost Accounting – II		Course Code: VFCA201	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	This course will enable the students to combine practical & theoretical knowledge of cost accounting.
2	The course will provide decision-making skills to the students in the cost analysis context.
3	The students of this course will be active learners & develop awareness of emerging trends in cost accounting.

Unit	Content	No. of Lectures
	CLASSIFICATION OF COSTS AND COST SHEET	
1	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre	15
	Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet	
	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS	
2	Practical problems based on reconciliation of cost and financial accounts	15
	CONTRACT COSTING	
3	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems	15
	PROCESS COSTING	
4	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Practical problems Process Costing	15
	TOTAL	60

Course Outcomes:

	After the completion of the course, students will able to
CO1	Differentiating the cost in different heads and prepare cost sheet



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CO2	Know the reasons for difference in profit in cost & financial statement & reconcile the profits.
CO3	Prepare cost for contract.
CO4	Knowledge about the process costing system.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none">• Advanced cost & management accounting Sultan Chand & Sons• Advanced Cost Accounting Kalyani• Cost & Management Accounting Everest• Cost & Management Accounting Taxman
<u>E-Resources</u> Webliography:	



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Financial Markets		Course Code: VFFM202	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	To understand the concept Financial Market Operations
2	To Study how financial market operations works
3	To get an Understanding of financial products, Financial System, Markets, Instruments and Services.

Unit	Content	No. of Lectures
	AN OVERVIEW OF FINANCIAL SYSTEM	
1	Overview and functions of the financial system. Regulatory framework of the financial system. Linkage of intermediaries of the financial system.	15
	Saving and Investment Money, Inflation and Interest.	
	Banking and Non-Banking Financial Intermediaries.	
	FINANCIAL MARKET	
2	Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India.	15
	Capital Market: Introduction and meaning, Concept, Role, Importance, Primary Market System and Regulations in India, Secondary Market System.	
	Bond Market in India Debt Market in India.	
	FINANCIAL INSTRUMENTS & Intermediaries	
3	Meaning and types of Financial Instruments.	15
	Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others.	
	Types of financial intermediaries.	
	Mutual Fund	



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4	Concept of Mutual Fund, Risk & Returns analysis Types of Mutual Fund schemes. Importance of Mutual Fund.	15
	Systematic investment plan (SIPs) and financial planning	
	TOTAL	60

Course Outcomes:	
CO1	Explain the concepts of financial markets and players in it.
CO2	Will be in a position to explain the recent developments in the Indian financial system.
CO3	Will be able to describe methods of issuing shares and role of intermediaries in the primary market.
CO4	Able to understand the concept of mutual fund.

Recommended Resources	
Reference Books -	Khan M.Y, Financial Services, Mc Graw Hill Education. Dr.S. Gurusamy, Financial Services, Vijay Nicole Imprints. E. Gordon and K. Natarajan – Financial Markets and Services Niti Chatnani- Commodity markets McGraw Hill Publication S. Kevin, - Commodities & financial derivatives PHI Learning Pvt Bharati Pathak, Indian Financial System.
E-Resources Webliography:	https://www.mutualfundssahihai.com/en



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Corporate Regulatory Framework		Course Code: VF CR225	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	● External Assessment	2	60
	● Internal Assessment	-	40

Course Objectives:

1	Understand the types, incorporations, and legal framework of a company.
2	Know the meaning and concept of Limited Liability Partnership in Indian Legal framework.

Unit	Content	No. of Lectures
1	Companies Act, 2013	15
	Classification of companies, Incorporation of a Company	
	Memorandum of Association, Articles of Association	
	Doctrine of Alter Ego, Ultra Vires, Constructive Notice, Indoor Management	
2	LLP Act, 2008	15
	Nature of LLP (Definitions, Characteristics, LLP Agreement, Distinction)	
	Incorporation of LLP (Sec 11 to 21)	
	Extent and Limitation of liability of LLP (Sec 26 to 31)	
	TOTAL	30

Course Outcomes:

CO1	Understand basic structure of Companies and its legal framework.
CO2	Understand legal aspects of limited liability partnership.

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> Companies Act 2013 by Ravi Puliani, Bharat Publication Limited Liability Partnership Act 2008
E-Resources Webliography:	



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Direct Tax -I		Course Code – VFDT203	
Lectures per week (4 Lectures of 60 minutes)		2	
Number of Credits:		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	---	40

Course Objectives:

1	The course will enable the students to get basic knowledge about direct tax.
2	To identify the legal status of person and classify the income as per the heads of Income under direct tax laws
3	Composition of Income under the head Salary & House property as per Income tax Act.

Unit	Topic	No. of Lectures
1	DEFINITIONS U/S – 2 , BASIS OF CHARGE AND EXCLUSIONS FROM TOTAL INCOME Definitions u/s – 2 : Section 2 –Assesse, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer, Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received from HUF by Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.	15
2	HEADS OF INCOME Various Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund Income From House Property : Section 22 – 27, Including Section 2 – Annual Value	15



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	Total	30
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Course Outcomes:	
	After the completion of the course, students will able to
CO1	Gain knowledge on Basic concepts in direct tax.
CO2	Classification of income as per the heads indicated under income tax laws.
CO3	Computation of Income taxable under the head Salary & House property

Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> • Direct Taxes Law & Practice by V.K. Singhania - Taxman • Systematic Approach to Direct Tax by Ahuja & Gupta - • Income Tax Ready Recknoner by Dr .V.K. Singhania - • Taxman • Direct Tax Laws by T.N. Manoharan - Snow White
<u>E-Resources</u> Webliography:	<ul style="list-style-type: none"> • www.incometaxindia.gov.in • https://dor.gov.in:direct tax • cleartax.in • https://en.m.wikipedia.org



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Communication Skill in Hindi Language		Course Code- VFCS233	
Lectures per week (4 Lectures of 60 minutes)		2	
Number of Credits:		2	
Evaluation System	Assessment	Hours	Marks
	● External Assessment	1	30
	● Internal Assessment	-	20

Course Objectives:

1	अपने विचार तथा भावनाओं को प्रभावी तरीके से एवं सारगर्भित रूप से दूसरे के समक्ष प्रस्तुत करना।
2	अपने विचार क्रमिक रूप से तथा उचित धाराप्रवाह में प्रस्तुत करने के लिए छात्रों के भीतर दक्षता उत्पन्न करना।
3	छात्रों में प्रसंगानुसार मुहावरे एवं लोकोक्तियों के प्रयोग की क्षमता विकसित करना।
4	शुद्ध उच्चारण के तत्वों की जानकारी प्रदान करना।
5	विद्यार्थियों में संभाषण के लिए आत्मविश्वास की भावना जागृत करना।

Unit	Module	No. of Lectures
1	भाषा कौशल का अर्थ, परिभाषा, स्वरूप और महत्व : भाषा कौशल के भेद : सुनना, बोलना, पढ़ना, लिखना।	10
2	संभाषण कौशल का अर्थ एवं स्वरूप । संभाषण के विभिन्न रूप : वार्तालाप, व्याख्यान, वाद-विवाद, अवाचीक, अभिव्यक्ति, जन सम्बोधन।	10
3	संबोधन कला के उपादान 1) भाषा ज्ञान 2) अंतराल ध्वनि (Volume) लहजा (Accent)	10
	Total	30

Course Outcomes:

	After the completion of the course, students will able to
CO1	अपने विचार तथा भावनाओं को प्रभावी तरीके से एवं सारगर्भित रूप से दूसरे के समक्ष प्रस्तुत कर सकेंगे।
CO2	अपने विचार क्रमिक रूप से तथा उचित धाराप्रवाह में प्रस्तुत करने के लिए छात्रों के भीतर दक्षता उत्पन्न होगी।
CO3	छात्रों में प्रसंगानुसार मुहावरे एवं लोकोक्तियों के प्रयोग की क्षमता विकसित होंगे।
CO4	शुद्ध उच्चारण के तत्वों की जानकारी होगी।



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CO5	विद्यार्थियों में संभाषण के लिए आत्मविश्वास की भावना जागृत होगा।
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Recommended Resources	
Reference Books -	<ol style="list-style-type: none">1. भाषण और संभाषण की दिव्य शक्ति – श्रीराम शर्मा, आचार्य युग निर्माण योजना प्रेस, मथुरा2. भाषण कला – डॉ. महेश शर्मा, ज्ञानगंगा दिल्ली3. भाषण – संभाषण, देवनाथ उपाध्याय, किताब महल इलाहाबाद4. शैली और कौशल, हिन्दी साहित्य कुटीर, बनारस5. भाषा-दर्शन, डॉ. रामलाल सिंह, विदयामंदिर प्रकाशन
<u>E-Resources</u> Webliography:	https://egyankosh.ac.in/bitstream/123456789/28989/1/Unit-24.pdf https://mycoaching.in/sambodhan-karak



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Communication Skill in Marathi Language (मराठी भाषेतील संवाद कौशल्ये)		Course Code- VFCS234	
Lectures per week (4 Lectures of 60 minutes)		2	
Number of Credits:		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	1	30
	• Internal Assessment	-	20

Course Objectives:

1	मराठी भाषेच्या प्राथमिक पातळीवरील व्यावहारिक संवाद आत्मसात करणे.
2	मराठी भाषा संवाद कौशल्यासाठी कार्यालयीन व अनौपचारिक व्यवहार कसे करावेत याचे ज्ञान व्हावे.
3	संवादाचे महत्वाचे घटक, प्रकार व मर्यादा समजून घेता याव्यात यासाठी अध्ययनास प्रवृत्त करणे.
4	व्यावसायातील व संस्था, संघटन क्षेत्रातील सुसंवाद, माध्यम व कार्यक्रम यासाठी सूत्रसंचालन, मुलाखत, चर्चा व वक्तृत्व यातील कौशल्ये विकसित करणे.

Unit	Module	No. of Lectures
1	संवाद कौशल्ये - स्वरूप, विशेष व संवादाचे घटक : संवाद संकल्पना, संवादाचे प्रकार, संवादाचे घटक, संवाद, संवादातील अडथळे	15
2	व्यवसायातील संवादाचे प्रयोजन : कंपनी किंवा संस्था/ संघटन क्षेत्रातील सुसंवादाचे फायदे, सूत्रसंचालन, मुलाखत व वक्तृत्व यातील संवादाचे महत्व.	15
Total		30

Course Outcomes:

	After the completion of the course, students will able to
CO1	मराठी भाषेतील प्राथमिक पातळीवरील व्यावहारिक संवाद आत्मसात करता येतात.
CO2	मराठी भाषा संवादातील स्पष्ट अर्थ अध्ययनकर्त्यांना कळतो.



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CO3	मराठीत भाषा व्यावसायामधील संवादाचे फायदे-तोटे विद्यार्थ्यांच्या लक्षात येतात.
CO4	कार्यक्रम, प्रसार माध्यमांतील सूत्रसंचालन, चर्चा, मुलाखत वक्तृत्व यात रूची निर्माण होते.

Recommended Resources

Reference Books -	<ol style="list-style-type: none">1) व्यक्तिमत्व विकासासाठी संभाषण व लेखन कौशल्ये, संपादक: डॉ. पृथ्वीराज तौर, डॉ. शैलेन्द्र लेंडे, डॉ. वंदना महाजन, अथर्व पब्लिकेशन्स2) संवाद कौशल्य, डॉ. आशा भागवत, डायमंड पब्लिकेशन3) भाषा आणि कौशल्य विकास, प्रा. डॉ. संदीप माळी, प्रशांत पब्लिकेशन4) मध्यमांसाठी लेखन व संवाद कौशल्ये, डॉ. अक्षय घोरपडे, प्रशांत पब्लिकेशन.5) मराठी भाषा उपयोजन आणि सर्जन, प्रा. सुहासकुमार बोबडे.6) व्यावहारिक मराठी - डॉ. प्रकाश परब.7) व्यावहारिक मराठी - ल. रा. नासिराबादकर, फडके प्रकाशन कोल्हापूर
E-Resources	<ol style="list-style-type: none">1. https://books.google.co.in/books/about/%E0%A4%AD%E0%A4%BE%E0%A4%B7%E0%A4%BE%E0%A4%86%E0%A4%A3%E0%A4%BF%E0%A4%95%E0%A5%8C%E0%A4%B6%E0%A4%B2%E0%A5%8D.html?id=Y4nxDwAAQBAJ&redir_esc=y2. https://www.kopykitab.com/Madhyamansathi-Savand-And-Lekhan-Kaushalye-by-Dr-Akshya-Ghorpade3. https://www.kopykitab.com/Sanvad-ani-Lekhan-Kaushalye-by-Dr-Akshay-Kishor-Ghorpade4. https://www.kopykitab.com/Bhashik-Kaushalya-Vikas-by-Dr-Haresh-Shelke-Dr-Gitanjali-Chine-Dr-Atul-Chaure



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SY B. Com (Accounting & Finance)		Semester III	
Course Name: Research Methodology		Course Code: VFRM204	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	-	-
	• Internal Assessment	-	50

Course Objectives:

1	This course will enable the students to combine practical & theoretical knowledge of research.
2	The course will strengthen decision-taking skills of the students based on the research observations and conclusions.
3	The students of this course will be active learners & develop awareness of emerging trends in different research techniques.
4	To learn data collection from little implementations to most important inventions that might require diving deep into concepts.

Unit	Content	No. of Lectures
1	INTRODUCTION TO RESEARCH:	10
	Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research.	
	Formulation of research problem: Meaning and Selection Review of Literature	
2	DATA COLLECTION AND PROCESSING:	15
	Data Collection: Introduction and meaning, types of data	
	Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data	
	Secondary data: Sources and Limitations	
	Factors affecting the choice of method of data collection.	
	Sampling: Significance, Methods, Factors determining sample size	
	Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation	
3	Hypothesis Testing: Z-Test and Chi-Square Test	
	FIELD PROJECT	05



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	TOTAL	30
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Course Outcomes:	
	After the completion of the course, students will able to
CO1	Demonstrate knowledge of research processes
CO2	Identify, compare, and explain the key elements of research project.
CO3	Make different hypothesis and prove them with research methodology techniques.
CO4	Know importance of research in social sciences.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none">● Research Methods in Accounting, Malcolm Smith● Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan
<u>E-Resources</u>	
Webliography:	



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EVALUATION PATTERN

INTERNAL EVALUATION

• **For Major, Minor, Open Elective (OE), Vocational & Skill Enhancement (VSEC) Courses**

Sr. No.	Description	Marks
I	Class Test	15
	Q.1 Objectives. (1 Mark each) (Fill in the blanks / True or False / Match the Following)	
	Q.2 Answer Any Two of the Three. (05 Marks each) (Unit based theory questions)	
II	Project / Assignment / Presentation	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	TOTAL MARKS	40

Note: For OE from science faculty, practical examination of 40 marks will be conducted for Internal Evaluation.

• **For Ability Enhancement (AEC) Courses**

Sr. No.	Description	Marks
I	Project / Assignment / Presentation	10
II	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	TOTAL MARKS	20

• **For Co - Curricular (CC) Courses**

Sr. No.	Description	Marks
I	Class Test	15
II	Activities	35
	TOTAL MARKS	50

• **For Field Project (FP), Community Engagement Programme (CEP) Courses**

Sr. No.	Description	Marks
I	Weekly reporting (Minimum 4 hours/week)	15
II	Writing report	20
III	Viva-voce/presentation	15
	TOTAL MARKS	50



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EXTERNAL EVALUATION		
<ul style="list-style-type: none"> For Major, Minor, Open Elective (OE), Vocational & Skill Enhancement (VSEC) Courses 		
<ul style="list-style-type: none"> Maximum Marks: 60 Questions to be set: 04 Duration: 2 Hours All Questions are compulsory carrying 15 marks each 		
Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
	TOTAL MARKS	60
Note: Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.		
<ul style="list-style-type: none"> For Ability Enhancement (AEC) Courses 		
Q. No.	Description	Marks
Q.1	Attempt any two out three: (5 marks each)	10
Q.2	Attempt any two out three: (5 marks each)	10
Q.3	Attempt any two out three: (5 marks each)	10
	TOTAL MARKS	30



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• Distribution of marks as per Units, COs and Bloom's Taxonomy					
Unit	COs	Bloom's Taxonomy Level	Type of Question	Marks	Weightage (%)
1	CO1: Explain	Understanding (L1)	Short notes	15	25
2	CO2: Apply	Applying (L2)	Essay Type: Problem solving	15	25
3	CO3: Analyse/ Evaluate	Analysing/Evaluating (L3)	Essay Type: Case Study	15	25
4	CO4: Create	Creating (L4)	Essay Type – application based task	15	25



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21.	Ms. Ashwini Mondkar, Member, Syllabus Committee, Visiting Faculty
22.	Ms. Preeti Chaudhary, Member, Syllabus Committee Visiting Faculty
23.	Mr. Viral Rami, Member, Syllabus Committee Visiting Faculty
24.	Mr. Venkat Raman, Member, Syllabus Committee Visiting Faculty



SEMESTER IV



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B. Com (A & F) SEMESTER IV		
Course Code	Full Name of Course (With Paper Name)	Credit Point
	Major Course/s (Major)	
VFFA250	Financial Accounting IV	4
VFMA251	Management Accounting	4
	Minor Course/s (Minor)	
VFME252	Macro Economics	4
	Open Elective (OE) (<u>Any One</u>)	2
VFIT275	Information Technology in Accounting & Finance – III (Tally)	
	Vocational & Skill Enhancement Course (VSEC)	
VFDT253	Direct Tax – II	2
	Ability Enhancement Course (AEC) (Any One)	2
VFWS283	Writing Skills in Hindi Language	
VFWS284	Writing Skills in Marathi Language	
	Field Project	
	NA	NA
VFCE254	Community Engagement Programme	2
	Co-curricular Course (CC)	2
VCE287	Community Engagement Activities	
VCA286	Cultural Activities	
VNS288	National Service Scheme (NSS)	
VSA289	Sports Activities	
VYG290	Yoga	
VKB291	Rhythmic Narratives: History & Foundation of Kathak and Bollywood Dance	
VSS292	Sangeet Sadhna-II	
	Total	22



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Financial Accounting – IV		Course Code: VFFA250	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	This course will enable the students to enhance & combine practical & theoretical knowledge of financial accounting.
2	The course will provide more knowledge of company accounting.
3	The students of this course will be able to develop awareness of emerging trends in financial accounting.

Unit	Content	No. of Lectures
1	PREPARATION OF FINAL ACCOUNTS OF COMPANIES <ul style="list-style-type: none"> Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (Excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) 	15
2	ISSUE OF SHARES & REDEMPTION OF PREFERENCE SHARES <ul style="list-style-type: none"> Issue of shares (incl provisions of allotment, forfeiture, calls, refund, reissue) Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the Capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilized for premium payable on redemption of preference shares</p>	10



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3	REDEMPTION OF DEBENTURES <ul style="list-style-type: none"> • Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares) 	10
4	ASCERTAINMENT AND TREATMENT OF PROFIT PRIOR TO INCORPORATION <ul style="list-style-type: none"> • Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes 	15
5	<ul style="list-style-type: none"> • FOREIGN BRANCH Conversion as per AS 11 and incorporation in HO accounts 	10
TOTAL		60

Course Outcomes:	
CO1	Know about the accounting of companies.
CO2	Record the transactions relating to redemption.
CO3	Prepare & ascertain profit prior to incorporation.
CO4	Know to prepare foreign branch as per AS 11.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> • Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi • Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Management Accounting		Course Code: VFMA251	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	To acquaint management learners with basic accounting fundamentals
2	To develop financial analysis skills among learners
3	The course aims at explaining the core concepts of business finance and its importance in managing a business

Unit	Content	No. of Lectures
	ANALYSIS AND INTERPRETATION OF ACCOUNTS	
1	<ul style="list-style-type: none"> • Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis • Trend Analysis. • Comparative Statement. • Common Size Statement. • NOTE: Practical Problems based on the above 	15
	FINANCIAL STATEMENT ANALYSIS: RATIO ANALYSIS	
2	<ul style="list-style-type: none"> • Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, advantages and Limitations. • Balance Sheet Ratios: <ul style="list-style-type: none"> • Current Ratio • Liquid Ratio • Stock Working Capital Ratio • Proprietary Ratio • Debt Equity Ratio • Capital Gearing Ratio • Revenue Statement Ratios: <ul style="list-style-type: none"> • Gross Profit Ratio • Expenses Ratio • Operating Ratio • Net Profit Ratio • Net Operating Profit Ratio 	15



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	<ul style="list-style-type: none"> • Stock Turnover Ratio • Combined Ratio • Return on Capital employed (Including Long Term Borrowings) • Return on proprietor's Fund • (Shareholders Fund and Preference Capital) • Return on Equity Capital • Dividend Payout Ratio • Debt Service Ratio Debtors Turnover 	
	CASH FLOW ANALYSIS	
3	Preparation of Cash Flow Statement (Indirect method only)	15
	WORKING CAPITAL MANAGEMENT	
4	<ul style="list-style-type: none"> • Concept, Nature of Working Capital, Planning of Working Capital • Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization • Operating Cycle Practical Problems 	15
	TOTAL	60

Course Outcomes:

	After the completion of the course, students will able to
CO1	Learn vertical format & make different analysis
CO2	Make decisions and suggest on the basis of Ratio analysis
CO3	Learn flow of cash by different activities
CO4	Estimate working capital requirement

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> • Cost Management by Saxena & Vashi's • Cost & Management Accounting by Ravi N. Kishor, Publication Taxmonth • Essential of Management Accounting by P. N. Reddy, Himalaye • Advanced Management Accounting by Robert S Kailar, Holl • Financial Of Management Accounting by S. R. Varshney, Wisdom • Introduction Of Management Accounting by Charbs T Horngram, PHI Learnng • Management Accounting by I.m. Pandey, Vikas • Cost & Management Accounting by D. K. Mattal, Galgotia • Management Accounting by Khan & Jain, Tata Megaw • Management Accounting by R.P. Resstogi
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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Macro Economics		Course Code: VFME252	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	It will help students analyse how macroeconomic indicators affect the economy
2	This course, which is a field in Business Economics, will help them evaluate the overall performance of the economy in terms of national income.
3	It will help them to focus on the economic issues related to business organization and management.
4	It will help them to analyse changing trends in International as well as domestic markets.

Unit	Content	No. of Lectures
1	INTRODUCTION TO MACROECONOMIC DATA AND THEORY <ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models • The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. • Short run economic fluctuations: Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply-Consumption Function – Investment function-effects of Investment Multiplier on Changes in Income and Output 	15
2	MONEY, INFLATION AND MONETARY POLICY <ul style="list-style-type: none"> • Demand for Money: Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. • Monetary policy: Meaning, objectives and instruments, inflation targeting 	15
3	CONSTITUENTS OF FISCAL POLICY <ul style="list-style-type: none"> • Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy 	15



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	<ul style="list-style-type: none"> ● Instruments of Fiscal policy: Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance ● Union budget -Structure- Deficit Concepts-Fiscal Responsibility and Budget Management Act. Case Studies 	
4	<p>OPEN ECONOMY: THEORY AND ISSUES OF INTERNATIONAL TRADE</p> <ul style="list-style-type: none"> ● The basis of international trade: Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments- Foreign Investment: Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations ● Balance of Payments: Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP. ● Foreign Exchange and foreign exchange market: Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility ● Case Studies 	15
	TOTAL	60

Course Outcomes:	
	After the completion of the course students will be able to
CO 1	Explain the concepts of Macroeconomics and its interrelations with Microeconomics.
CO 2	Will be in a position to understand the real economic situations like inflation, recession, foreign exchange.
CO 3	Apply the principle of Macroeconomics in explaining the behavior of Macroeconomic variables at national as well as global level.
CO 4	Able to analyze different trends in international trade.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> ● Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York ● Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi. ● Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall ● Bouman John, Principles of Macro Economics ● Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition 2004 Tata- Mac Graw Hill, New Delhi.



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	<ul style="list-style-type: none"> ● Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi. ● Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London. ● Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers ● Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd. ● Shapiro, E (1996), Macro-Economic Analysis, Galgotia Publication, New Delhi. ● Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd ● Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi ● Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd. ● David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi ● Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore ● Hajela T.N: Public Finance – Ane Books Pvt.Ltd ● Jha, R (1998) : Modern Public Economics, Route Ledge, London
<u>E-Resources</u> Webliography:	



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Information Technology in Accounting & Finance – III		Course Code: VFIT275	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	To understand the business Process Management, its principles, benefits, risks and challenges.
2	To understand the need of management information system.
3	Acquaintance with the need and importance of IT auditing and cyber laws.

<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	BUSINESS PROCESS <ul style="list-style-type: none"> • Introduction, Definition and Meaning of business process • Flow of business process for accounting, purchase, sales and finance, Classification of business processes • Introduction, Definition and Meaning of Business Process Management, Principles and practices of Business Process Management • Business Process Management life cycle Theories of Business Process Management • Implementation of Business process Management – need, key factors and importance • Automation of business Processes – benefits, risks, challenges accounting systems automation • IT and Business Process Management • Information systems – Meaning, Use of IT in accountancy 	10
II	CONCEPT OF MIS REPORTS IN COMPUTER ENVIRONMENT <ul style="list-style-type: none"> • Introduction • Concept of MIS, Need for MIS, Characteristic of MIS, Outputs of MIS • Role of MIS 	10



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	<ul style="list-style-type: none"> Guidelines for Developing MIS reports Functional Aspects of the MIS Problems in MIS Knowledge required for studying MIS MIS and Compute 	
III	IT AND AUDITING <ul style="list-style-type: none"> Need and importance of IT in auditing Auditing in IT environment Cyber laws 	10
Total No. of Lectures		30

Course Outcomes:

	After the completion of the course, students will able to
CO1	Apply the concept of Business Process management in their respective areas
CO2	Monitor the existing system and apply MIS to make it a fruitful system
CO3	Perform IT auditing and understand the relevance of cyber laws

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> Fundamentals of Computers – Rajaram V – Prentice Hall Computer today (3rd edition) – Sanders, Donald H – McGraw Hill Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall Computers – Subramaniam N – Wheeler Introduction to Computers – Xavier C. – New Age Computer in Business – Sanders D – McGraw Hill Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall Internet for Business – Brummer, Lavrej – Cambridge E-mail for Everyone – Leon Alexis & leon – Methews Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden Cyber Laws Simplified - Vivek Sood Computer Forensics - John R Vacca
<u>E-Resources</u> Webliography:	



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Direct Tax - II		Course Code- VFDT253	
Lectures per week (2 Lectures of 60 minutes)		2	
Number of Credits:		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	---	40

Course Objectives:

1	The course will enable the students to get basic knowledge about direct tax.
2	To identify the legal status of person and classify the income as per the heads of Income under direct tax laws
3	Calculation of taxable income under five heads and gain knowledge on proper tax planning by investing in various schemes to reduce the tax liability.

Unit	Module	No. of Lectures
1	• HEADS OF INCOME Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business Capital Gains: Section 45, 48, 49, 50, 54 and 55 Income from Other Sources: Section 56 – 59	10
2	DEDUCTIONS UNDER CHAPTER VI – A 80 A- Restriction on claim in Chapter VI- A deductions 80 C –Payment of LIC/PF and other eligible investments 80CCC –Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped Dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	5
3	• COMPUTATION OF TOTAL INCOME Computation of Total Income of Individual and HUF with respect to above head and deductions COMPUTATION OF TAX LIABILITY OF INDIVIDUAL & HUF	15



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	COMPUTATION OF INCOME OF PARTNERSHIP FIRM In Relation to Sec: 40(b) & Tax Thereon With Applicable Rate	
	TOTAL	30

Course Outcomes:	
	After the completion of the course, students will able to
CO1	Gain knowledge on Basic concepts in direct tax.
CO2	Classification of income as per the heads indicated under income tax laws.
CO3	An insight into how savings and investment in proper schemes will reduce their tax liability.
CO4	How to compute the total Income of Individuals, tax computation & helps them to file returns.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> ● Direct Taxes Law & Practice by V.K. Singhania - Taxman ● Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House ● Income Tax Ready Reckoner by Dr .V.K. Singhania - ● Direct Tax Laws by T.N. Manoharan - Snow White
E-Resources	<ul style="list-style-type: none"> ● www.incometaxindia.gov.in ● https://dor.gov.in:direct tax
Webliography:	<ul style="list-style-type: none"> ● cleartax.in



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Writing Skill in Hindi Language		Course Code: VFWS283	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	● External Assessment	1	30
	● Internal Assessment	-	20

Course Objectives:	
1	वर्णों को ठीक-ठीक लिखना सीखना तथा सुंदर लेख का अभ्यास करना।
2	शुद्ध अक्षर विन्यास का ज्ञान कराना तथा वाक्य रचना के नियमों से परिचित कराना।
3	विचार तार्किक क्रम में प्रस्तुत करना तथा अनुभवों का लेखन करना।
4	वाक्य रचना, शुद्ध वर्तनी, विराम चिह्नों का प्रयोग सिखाना।
5	छात्रों को सृजनात्मक शक्ति और मौलिक रचना करने में निपुण बनाना।

Units	Module	Lectures
1	संवाद लेखन : अर्थ एवं स्वरूप ब) विविध माध्यमों के लिए संवाद लेखन : धारावाहिक व फिल्म के आधार पर	10
2	पटकथा लेखन : अर्थ, परिभाषा एवं स्वरूप ब) पटकथा लेखन के विविध माध्यम	10
3	समीक्षा लेखन : अर्थ एवं स्वरूप (फिल्म समीक्षा, फिल्म समीक्षा लेखन, पुस्तक समीक्षा, पुस्तक समीक्षा लेखन)	10
	Total Lectures	30

Course Outcomes:	
	After the completion of the course, students will able to
CO1	वर्णों को ठीक-ठीक लिखना सीखना तथा सुंदर लेख का अभ्यास कर सकेंगे।



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CO2	शुद्ध अक्षर विन्यास तथा वाक्य रचना के नियमों से परिचित होंगे।
CO3	विचार तार्किक क्रम में तथा अनुभवों का लेखन कर सकेंगे।
CO4	वाक्य रचना, शुद्ध वर्तनी, विराम चिह्नों का प्रयोग सिखेंगे।
CO5	छात्रों को सृजनात्मक शक्ति और मौलिक रचना करने में निपुण कर सकेंगे।

Recommended Resources	
Reference Books -	<ol style="list-style-type: none"> 1. हिन्दी पत्रकारिता – स्वरूप और संरचना – ग्रंथलोक प्रकाशन, दिल्ली – 110032 2. मीडिया लेखन : सिद्धांत और व्यवहार – डॉ. चंद्रप्रकाश मिश्र, संजय प्रकाशन, नई दिल्ली – 110002 3. प्रयोजनमूलक हिन्दी : सिद्धांत और प्रयोग – दंगल झाल्ट 4. पटकथा लेखन एक परिचय – मनोहर श्याम जोशी, राजकमल प्रकाशन, दिल्ली 5. संवाद भाग 2 – संध्या सिंह, राष्ट्रीय शैक्षिक अनुसंधान और प्रशिक्षक परिषद 6. संवाद पथ – अंबरीष त्रिपाठी, पुस्तक नामा 7. साहित्य समीक्षा के पाश्चात्य मानदंड – डॉ. राजेन्द्र वर्मा, मध्यप्रदेश हिन्दी ग्रंथ अकादमी, भोपाल
E-Resources Webliography:	https://testbook.com/amp/hindi-grammar/samvad-lekhan https://en-m-wikipedia-org.translate.goog/wiki/Screenwriting?x_tr_sl=en&x_tr_tl=hi&x_tr_hl=hi&x_tr_pto=wa



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Writing Skill in Marathi Language (मराठी भाषेतील लेखन कौशल्ये)		Course Code: VFWS284	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	1	30
	• Internal Assessment	-	20

Course Objectives:

1	मराठी भाषेतील प्राथमिक पातळीवरील लेखन कौशल्ये आत्मसात करणे.
2	मराठी भाषेतील लेखन कौशल्याचे उद्दिष्टे, प्रकार व टप्पे समजून घेणे.
3	मराठी भाषेच्या लेखन कौशल्यातील व्यावसायामधील विविध संधी उपलब्ध करून देण्याबाबत प्रोत्साहन देणे.
4	वर्तमान पत्र, इंटरनेटवरील लेखन, लेखक/ कवी, भाषांतर, मसुदा लेखन (Content Writing) इ. कौशल्याचे ज्ञान प्राप्त करून देणे.

<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	लेखन कौशल्ये स्वरूप उद्दिष्टे आणि टप्पे	15
II	लेखन कौशल्ये आणि व्यावसायिक संधी	15
	Total No. of Lectures	30

Course Outcomes:

	After the completion of the course, students will able to
CO1	मराठी भाषेतील प्राथमिक लेखन कौशल्याचे आकलन होऊन ती व्यावहारिक जीवनात आत्मसात करता येतात.
CO2	मराठी भाषेच्या लेखनकौशल्यातील उद्दिष्टे, प्रकार व टप्पे याचे ज्ञान मिळते.



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CO3	व्यावसायिक, माध्यमातील लेखन कौशल्ये - वृत्तपत्रे, भाषांतर, इंटरनेटवरील लेखन व Content Writing यावरील लेखन कौशल्ये शिकता येतात.
CO4	भविष्यातील मराठी भाषा लेखनविषयक प्रसार व समाज माध्यमे तसेच व्यावसायातील संधी मिळावी यासाठी प्रयत्नशील राहता येते.

Recommended Resources	
Reference Books -	<ol style="list-style-type: none"> 1) व्यक्तिमत्त्व विकासासाठी संभाषण व लेखन कौशल्ये, संपादक: डॉ. पृथ्वीराज तौर, डॉ. शैलेन्द्र लेंडे, डॉ. वंदना महाजन, अथर्व पब्लिकेशन्स 2) संवाद कौशल्य, डॉ. आशा भागवत, डायमंड पब्लिकेशन 3) भाषा आणि कौशल्य विकास, प्रा. डॉ. संदीप माळी, प्रशांत पब्लिकेशन 4) मध्यमांसाठी लेखन व संवाद कौशल्ये, डॉ. अक्षय घोरपडे, प्रशांत पब्लिकेशन. 5) मराठी भाषा उपयोजन आणि सर्जन, प्रा. सुहासकुमार बोबडे. 6) व्यावहारिक मराठी - डॉ. प्रकाश परब. व्यावहारिक मराठी - ल. रा. नासिराबादकर, फडके प्रकाशन कोल्हापूर
E-Resources Webliography:	<ol style="list-style-type: none"> 1. https://books.google.co.in/books/about/%E0%A4%AD%E0%A4%BE%E0%A4%B7%E0%A4%BE_%E0%A4%86%E0%A4%A3%E0%A4%BF_%E0%A4%95%E0%A5%8C%E0%A4%B6%E0%A4%B2%E0%A5%8D.html?id=Y4nxDwAAQBAJ&redir_esc=y 2. https://www.kopykitab.com/Madhyamansathi-Savand-And-Lekhan-Kaushalye-by-Dr-Akshya-Ghorpade 3. https://www.kopykitab.com/Sanvad-ani-Lekhan-Kaushalye-by-Dr-Akshay-Kishor-Ghorpade 4. https://www.kopykitab.com/Bhashik-Kaushalya-Vikas-by-Dr-Haresh-Shelke-Dr-Gitanjali-Chine-Dr-Atul-Chaure



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SY B. Com (Accounting & Finance)		Semester IV	
Course Name: Community Engagement Programme		Course Code- VFCE254	
Lectures per week (2 Lectures of 60 minutes)		-	
Number of Credits:		2	
Evaluation System	Assessment	Hours	Marks
	● External Assessment	-	-
	● Internal Assessment	-	50

Community engagement programme for accounting and finance students will include:

- Practical experience: Apply theoretical knowledge to real-world scenarios through volunteering, internships, investors club or consulting projects.
- Career development: Enhance employability, develop soft skills, and gain exposure to various roles and industries.
- Social responsibility: Contribute to the community, develop empathy, and understand the impact of financial decisions on society. Early saving habits among students and sessions will be conducted.
- Leadership skills: Develop leadership, teamwork, and communication skills through collaborative projects and initiatives.
- Industry insights_: Stay updated on industry developments, regulatory changes, and emerging trends through various visits and guest lectures
- Skill diversification: Develop skills beyond technical accounting and finance knowledge, such as data analysis, marketing, or entrepreneurship.
- Community awareness: Understand the needs and challenges of the community, developing a sense of social responsibility and civic engagement.
- Job readiness: Graduate with a competitive edge, ready to enter the workforce with practical experience, skills, and connections.



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EVALUATION PATTERN

INTERNAL EVALUATION

● **For Major, Minor, Open Elective (OE), Vocational & Skill Enhancement (VSEC) Courses**

Sr. No.	Description	Marks
I	Class Test	15
	Q.1 Objectives. (1 Mark each) (Fill in the blanks / True or False / Match the Following)	
	Q.2 Answer Any Two of the Three. (05 Marks each) (Unit based theory questions)	
II	Project / Assignment / Presentation	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	TOTAL MARKS	40

Note: For OE from science faculty, practical examination of 40 marks will be conducted for Internal Evaluation.

● **For Ability Enhancement (AEC) Courses**

Sr. No.	Description	Marks
I	Project / Assignment / Presentation	10
II	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	TOTAL MARKS	20

● **For Co - Curricular (CC) Courses**

Sr. No.	Description	Marks
I	Class Test	15
II	Activities	35
	TOTAL MARKS	50

● **For Field Project (FP), Community Engagement Programme (CEP) Courses**

Sr. No.	Description	Marks
I	Weekly reporting (Minimum 4 hours/week)	15
II	Writing report	20
III	Viva-voce/presentation	15
	TOTAL MARKS	50



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EXTERNAL EVALUATION		
<ul style="list-style-type: none"> For Major, Minor, Open Elective (OE), Vocational & Skill Enhancement (VSEC) Courses 		
<ul style="list-style-type: none"> Maximum Marks: 60 Questions to be set: 04 Duration: 2 Hours All Questions are compulsory carrying 15 marks each 		
Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
	TOTAL MARKS	60
Note: Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.		
<ul style="list-style-type: none"> For Ability Enhancement (AEC) Courses 		
Q. No.	Description	Marks
Q.1	Attempt any two out three: (5 marks each)	10
Q.2	Attempt any two out three: (5 marks each)	10
Q.3	Attempt any two out three: (5 marks each)	10
	TOTAL MARKS	30



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• Distribution of marks as per Units, COs and Bloom's Taxonomy					
Unit	COs	Bloom's Taxonomy Level	Type of Question	Marks	Weightage (%)
1	CO1: Explain	Understanding (L1)	Short notes	15	25
2	CO2: Apply	Applying (L2)	Essay Type: Problem solving	15	25
3	CO3: Analyse/ Evaluate	Analysing/Evaluating (L3)	Essay Type: Case Study	15	25
4	CO4: Create	Creating (L4)	Essay Type – application based task	15	25



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22.	Ms. Preeti Chaudhary, Member, Syllabus Committee Visiting Faculty
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24.	Mr. Venkat Raman, Member, Syllabus Committee Visiting Faculty



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