

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



**Syllabus for B. Com. Accounting and Finance Third Year
TYBAF**

Syllabus as per Choice Based Credit System (NEP-2020)

(June 2025 Onwards)

Board of Studies of BAF

V. G. Vaze College of Arts, Science and Commerce (Autonomous)

Submitted by

Department of Accounting and Finance

V. G. Vaze College of Arts, Science and Commerce (Autonomous)

Mithagar Road, Mulund (East), Mumbai-400081, Maharashtra, India.

Tel: 022-21631004 Fax: 022-21634262

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• **Syllabus as per Choice Based Credit System (NEP 2020)**

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Programme	Third Year B. Com. Accounting and Finance: Semester V and VI
2	Eligibility for Admission	---
3	Passing Criteria	Minimum D Grade or equivalent minimum marks for passing at the Graduation level.
4	Ordinances/Regulations (if any)	---
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G. Part-III : Level- 5.5
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2025-2026

Date:

Signature:

BOS Chairperson: Dr. Seema Pawar



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B. Com. Accounting and Finance Program: Cumulative Credit Structure

Level	Sem	Major		Minor	VSC	OJT/FP	Cum. Credits	Degree
		Mandatory	Elective					
5.5	Sem-V	Credits 10 (4+4+2) Course 1 Cr. 4: Financial Accounting-V Course 2 Cr. 4: Financial Accounting-VI Course 3 Cr. 2: International Finance	Credits 4 Course 1 Cr. 4: Cost Accounting-III	Credits 4 Course 1 Cr. 4: Financial Management-III	Credits 2 Course 1 Cr. 2: Direct Tax-III	Credits 2 Course 1 Cr. 2: Research Based Project	22	UG Degree After 3 year UG
	Sem-VI	Credits 10 (4+4+2) Course 1 Cr. 4: Financial Accounting-VII Course 2 Cr. 4: Financial Management-III Course 3 Cr. 2: Security Analysis & Portfolio Management	Credits 4 Course 1 Cr. 4: Cost Accounting-IV	Credits 4 Course 1 Cr. 4: Taxation-IV (Indirect Tax)	-	Credits 4 Course 1 Cr. 4: Internship Based Project	22	
Total Credits		20	08	08	02	06	44	



PROGRAM OUTCOMES

PO1: Strong foundation in accounting techniques, treating them as essential tools for processing and interpreting meaningful enterprise data.

PO2: To equip students with ability to provide valuable insights into a management decision by effectively utilizing financial data.

PO3: Students will master the creation of accounting statement.

PO4: Enable understanding complex Laws.

PO5: Empowers to advise on tax implications and advantages of keys business decisions.

PO6: Will emphasize the development of skills for lifelong learning & facilitate journey towards becoming proficient and professional accountants.



Semester V



B. Com (A & F) Semester V		
Course Code	Full Name of Course (With Paper)	Credit Points
	Major Course (Major)	
VFFA300	Financial Accounting - V	4
VFFA301	Financial Accounting - VI	4
VFIF302	International Finance	2
	Major Elective	
VFCA303	Cost Accounting - III	4
	Minor Course (Minor)	
VFFM304	Financial Management - II	4
	Vocational Skill Course (VSEC)	
VFDT305	Direct Tax - III	2
	Field Project	
VFRP306	Research Based Project	2
	Total	22



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TY B. Com (Accounting & Finance)		Semester V	
Course Name: Financial Accounting V		Course Code: VFFA300	
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 distinguish between internal & external reconstruction of companies.
2.	Understanding the concept of underwriting of shares & debentures
3.	The students of this course will be able to understand provisions of buy back of companies.
4.	Learners will be able to understand the process of preparing companies accounts.

Unit	Content	No. of Lectures
1	UNDERWRITING OF SHARES & DEBENTURES <ul style="list-style-type: none"> • Introduction, Underwriting, Underwriting Commission • Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues • Types of underwriting, Abatement Clause • Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract • Practical problems 	10
2	BUY-BACK OF SHARES <ul style="list-style-type: none"> • Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Ex. Buy Back of minority shareholding) • Practical problems 	15



3	AS – 14 - AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (EXCLUDING INTER – COMPANY HOLDING) <ul style="list-style-type: none"> 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. Practical problems INTERNAL RECONSTRUCTION <ul style="list-style-type: none"> Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment forfeiture. Practical problems 	20
4	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
	TOTAL	60

Course Outcomes:

	After the completion of the course, students will able to	
CO1	Explaining the transactions for underwriting.	L1
CO2	Applying the concept of company's provisions of buy back.	L2
CO3	Analysing the accounts of internal & external reconstruction.	L3
CO4	Creating the process of preparation of final accounts of companies.	L4

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
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	<ul style="list-style-type: none"> • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi • Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi • Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi • Financial Accounting by M. Mukherjee and M. Hanif, Tata Mc Graw Hill Education Pvt. Ltd., New Delhi • Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
<u>E-Resources</u> Webliography :	



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TY B. Com (Accounting & Finance)		Semester V	
Course Name: Financial Accounting VI		Course Code: VFFA301	
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 student to understand scope of accounting is extended to Banking sector as per banking regulatory Act.
2	This course will enable student to understand valuation of intangible asset like goodwill and owners' valuation i.e. valuation of shares.
3	This course will provide knowledge to the students about accounting of LLP concerns which is a new form of Entity today.
4	Learners will be able to understand the process of liquidation of companies.

Unit	Content	No. of Lectures
1	FINAL ACCOUNTS OF BANKING COMPANY	15
	1) Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted.	
	2) Final Accounts in prescribed form. Non – performing assets and Income from non – performing assets. Capital Adequacy.	
	3) Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.	
2	VALUATION OF GOODWILL AND SHARES	15
	1) Valuation of Goodwill. Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method.	
	2) Valuation of Shares- Intrinsic Value Method, Yield method and Fair Value Method.	
	3) Mutual funds- Introduction, Historical Background SEBI Guidelines, Organization, 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	



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	Investments, Recognition of Income, Accounting policies and entries.	
3	ACCOUNTING FOR LIMITED LIABILITY PARTNERSHIP	15
	1) Statutory provisions.	
	2) Conversion of partnership business into Limited Liability Partnership Final accounts.	
4	LIQUIDATION OF COMPANIES	15
	Meaning of liquidation or winding up Preferential payments.	
	Overriding preferential payments.	
	Liquidator's final statement of account and practical problems.	
	TOTAL	60

Course Outcomes:		
CO1	Student will be able to understand the concepts and create the accounts of Banking companies which is very different from trading companies.	L1, L4
CO2	Students will be able to apply their knowledge and understand valuation of Goodwill & also valuation of Equity Shares.	L1, L2
CO3	Student will be able to gain knowledge on conversion of partnership to LLP and creating account as per LLP Act by application of concepts.	L2, L4
CO4	Students will be able to understand and apply the concepts of liquidation and create the liquidator's statement.	L1, L2, L4

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



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	<ul style="list-style-type: none"> 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.,
<u>E-Resources</u> Webliography:	-



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T.Y B. Com (Accounting & Finance)		Semester V	
Course Name: International Finance		Course Code: VFIF302	
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	The objective of this course is to familiarize the student with the fundamental aspects of various issues associated with International Finance.
2	The course aims to give a comprehensive overview of International Finance as a separate area in International Business.
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalized Market.

Unit	Content	No. of Lectures
1	DERIVATIVES – FUTURES Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.	10
2	DERIVATIVES – OPTIONS Options- Long Call, Short Call, and Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem.	10
3	FOREIGN EXCHANGE MARKETS AND DEALINGS <ul style="list-style-type: none"> • Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position) • Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread American terms, European terms, Spot, Tom, Cash and 	10



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	Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points & Cross Rates. <ul style="list-style-type: none"> Indian Foreign Exchange Market: Structure and Functions 	
	TOTAL	30

Course Outcomes:

	After the completion of the course, students will able to	
CO1	Explain the concepts of finance and players in it	L1
CO2	Will be in a position to explain the recent developments in the international finance.	L2
CO3	Will be able to analyze various risk involved in trade & exchange.	L3
CO4	Able to analyze changing trends of banking & finance at global level.	L4

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> P G Apte, International Financial Management, 5th Edition, The McGrawHill Cheol. S. Eun & Bruce G. Resnick, International Finance Management Maurice D. Levi, International Finance – Special Indian Edition Prakash G. Apte, International Finance – A Business Perspective V A. Aadhani, International Finance.
<u>E-Resources</u> Webliography:	



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T.Y B. Com (Accounting & Finance)		Semester V	
Course Name: Cost Accounting-III		Course Code: VFCA303	
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
1	UNIFORM COSTING AND INTER –FIRM COMPARISON <ul style="list-style-type: none"> Uniform costing Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity Uniform cost manual Inter Firm Comparison Pre-requisites of inter firm comparison; Advantages and limitations 	05
2	INTEGRATED SYSTEM AND NON- INTEGRATED SYSTEM OF ACCOUNTS <ul style="list-style-type: none"> Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems 	15



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3	OPERATING COSTING • <ul style="list-style-type: none"> • Meaning of operating costing; Determination of per unit cost; Pricing of services Collection of costing data • Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service 	15
4	PROCESS COSTING – EQUIVALENT UNITS OF PRODUCTION AND INTER PROCESS PROFIT <ul style="list-style-type: none"> • Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) • Inter Process transfer at Profit • Practical problems 	15
5	ACTIVITY BASED COSTING SYSTEM <ul style="list-style-type: none"> • Introduction, Advantages, Limitations, Identification of Cost drivers. • Practical Problems on Traditional V/s Activity Based Costing System. 	10
	TOTAL	60

Course Outcomes:

CO1	Know basis to make comparison and understand the practical aspect of activity-based costing.	L1, L2
CO2	To understand and Pass entries in Integrated and in non-integrated cost accounting system	L2, L4
CO3	To analyse and find cost in service Industries	L3, L4
CO4	To analyse and find cost in process costing where the product is not completed	L3, L4

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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TY B. Com (Accounting & Finance)		Semester V	
Course Name: Financial Management - II		Course Code: VFFM304	
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 understand about investment decisions and financial planning.
2	This course will enable the students to understand safety of investments by proper planning relating to various finance related activity.
3	This course will enable the students to understand optimum fund utilization.

Unit	Content	No. of Lectures
1	STRATEGIC FINANCIAL MANAGEMENT	05
	• Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy	
	• Financial Planning - Need and Importance Profit Maximization, Wealth Maximization	
	• Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager	
2	CAPITAL BUDGETING – PROJECT PLANNING & RISK ANALYSIS	15
	• Introduction - Capital Budgeting Process, Project Classification and Investment Criteria.	
	• Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)	
3	CAPITAL STRUCTURE THEORIES AND DIVIDEND DECISIONS	15
	• Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure	
	• Types – EBIT - EPS analysis, Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller	



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	<p>Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.</p> <ul style="list-style-type: none"> Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model 	
4	BUDGETING AND BUDGETARY CONTROL	15
	<ul style="list-style-type: none"> Meaning & objectives, Advantages and limitations of budgets, theoretical knowledge on Cash, flexible, sales, production and master budget. 	
	<ul style="list-style-type: none"> Practical problems of preparing cash budgets. 	
5	CREDIT MANAGEMENT	10
	<ul style="list-style-type: none"> Credit Management – Terms of Payment, Credit Policy Variables 	
	<ul style="list-style-type: none"> Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India 	
	TOTAL	60

Course Outcomes:

CO1	The learner will understand Know Strategic Financial Management, its need & importance, and the role of financial manager.	L1
CO2	The learner will be able to Understand various techniques of capital budgeting and its practical application.	L1, L2, L3, L4
CO3	The learner will understand capital structure and various theories on dividend policies.	L1, L2, L3, L4
CO4	The learner will understand different budgets and it will help in finding best credit policy.	L1, L2, L3, L4

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> 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 Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
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	<ul style="list-style-type: none">● Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi● Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi● Financial Management by C. Paramasivan & T. Subramanian● Financial Management by I.M. Pandey● Financial Management by Ravi Kishore● Financial Management by Khan & Jain
<u>E-Resources</u> Webliography:	



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TY B. Com (Accounting & Finance)		Semester V	
Course Name: Direct Tax-III		Course Code: VFDT305	
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	Set off and carry forward of Losses Under Various heads
2	Computation of tax liability of Individuals, HUF and Partnership firm
3	Tax deduction for various sources of Income
4	Advance tax payment and interest for late payment of tax.

Unit	Content	No. of Lectures
1	Set Off & Carry Forward of Losses	5
	Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income	
	Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property	
	Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business	
	Sec: 74- Loss under the head Capital Gains	
2	Computation of Tax liability of Individual & HUF	10
	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	
3	Return of Income – Sec 139	5
	Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)	
4	Tax Deduction at Source 192A, 194 C, 194J, 194H, 194 I, 194A	10
	Advance Tax U/S 207, 208, 209, 210 & 211	
	Interest Payable U/S 234A, 234B, 234C	



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	TOTAL	30
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Course Outcomes:		
CO1	Computation of set off of losses under various heads of Income	L2, L3
CO2	Computation of tax liability of Individuals , HUF & Partnership firm	L2, L3,L4
CO3	Forms for filing of return	L1, L2
CO4	Computation of TDS, Advance tax and Interest for late payments	L1, L2,L3

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
<u>E-Resources</u>	<ul style="list-style-type: none"> • www.incometaxindia.gov.in
Webliography:	<ul style="list-style-type: none"> • https://dor.gov.in:direct tax cleartax.in



INTERNAL EVALUATION

• For Major, Major Elective, Minor & Vocational Skill (VSC) 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

EXTERNAL EVALUATION

• For Major, Major Elective, Minor & Vocational Skill (VSC) Courses

- 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.



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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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Syllabus Prepared by:	
1.	Dr. Seema Pawar: Chairperson, Syllabus Committee HOD – Dept. of SFC (BAF, BBI, BMS & BBA) Assistant Professor, KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
2.	Ms. Anita Yakkali, Member, Syllabus Committee, Assistant Professor, Dept. of SFC (Accounting & Finance), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
3.	Ms. Khursheed Shaikh, Member, Syllabus Committee, Assistant Professor, Dept. of SFC (Management Studies), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
4.	Ms. Laveleen Kaur Narang, Member, Syllabus Committee, Assistant Professor, Dept. of SFC (Accounting & Finance), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
5.	Mr. Rajesh Mane, Member, Syllabus Committee, In-charge of B. Com (Accounting & Finance) Programme, Assistant Professor, Dept. of SFC (Accounting & Finance), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
6.	Dr. Aarti Shah, Member, Syllabus Committee, In-charge of Management Studies Programme, Assistant Professor, Dept. of SFC (Management Studies), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
7.	Ms. Annu Singh: Member, Syllabus Committee, Assistant Professor, Dept. of SFC (Accounting & Finance), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
8.	Ms. Niti Shirke, Member, Syllabus Committee, Assistant Professor, Dept. of SFC (Accounting & Finance), KET's V. G. Vaze College, Autonomous, Mulund (East), Mumbai
9.	Dr. Sampath Krishnan, Member, Syllabus Committee Visiting Faculty
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Semester VI



B. Com (A & F) Semester VI		
Course Code	Full Name of Course (With Paper)	Credit Points
	Major Course (Major)	
VFFA350	Financial Accounting - VII	4
VFFM351	Financial Management - III	4
VFSA352	Security Analysis & Portfolio Management	2
	Major Elective	
VFCA353	Cost Accounting - IV	4
	Minor Course (Minor)	
VFTA354	Taxation - IV (Indirect Tax)	4
	On Job Training	
VFIP355	Internship Based Project	4
	Total	22



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TY B. Com (Accounting & Finance)		Semester VI	
Course Name: Financial Accounting VII		Course Code: VFFA350	
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 course will help the students in preparing financial accounting of co-operative societies & consumer societies
2.	Learner will be able to prepare and maintain investment accounts of investor
3.	Learners will be able to understand final accounts of insurance companies.
4.	This course will enable the students to get knowledge of Final accounts of Electricity company

Units	Content	No. of Lectures
I	FINAL ACCOUNTS FOR CO-OPERATIVE SOCIETY: (Co-Operative Housing Society and Consumer Co-Operative Society) <ul style="list-style-type: none"> Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society 	15
II	INVESTMENT ACCOUNTING (w.r.t. Accounting Standard - 13) <ul style="list-style-type: none"> For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). 	15



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	<ul style="list-style-type: none"> Columnar format for investment account. 	
III	FINAL ACCOUNTS OF INSURANCE COMPANY (Excl. Life Insurance) <ul style="list-style-type: none"> General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS. 	15
IV	Final Account for Electricity Company Final Accounts as per Double Account System <ul style="list-style-type: none"> Final Accounts as per Double Account System Final Accounts as per Electricity Rules Receipt & Expenditure on Capital Account General Balance Sheet Contingency Reserve <p>Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus</p> <p>Replacement of Assets</p> <p>Simple practical problems</p>	15
Total No. of Lectures		60

Course Outcomes:		
	After the completion of the course, students will able to	
CO1	Explain final accounts of co-operative society	L1
CO2	Applying of accounting of investment accounting	L2
CO3	Analysing final accounts of insurance companies.	L3
CO4	Creating the accounting of electricity companies.	L4

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



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	<ul style="list-style-type: none">• 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 LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi• Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai• Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi• Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc• Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida• Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi• Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi• Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
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TY B. Com (Accounting & Finance)		Semester VI	
Course Name: Financial Management-III		Course Code: VFFM351	
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:

	To enable the students to
1	Learn about investment decisions and financial planning.
2	Ensure safety of investments by proper planning relating to various finance related activity.
3	Understand Optimum fund utilization.

<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	BUSINESS VALUATION <ul style="list-style-type: none"> 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 – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added. WORKING CAPITAL FINANCING <ul style="list-style-type: none"> Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's 	15
II	MERGERS AND ACQUISITIONS <ul style="list-style-type: none"> Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of 	15



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	<p>Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p> <ul style="list-style-type: none"> Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems) 	
III	<p>CORPORATE RESTRUCTURING AND TAKEOVERS</p> <ul style="list-style-type: none"> Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems) 	15
IV	<p>LEASE AND HIRE PURCHASE FINANCING</p> <ul style="list-style-type: none"> Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase installments. Choice between Leasing and Hire Purchase 	15
Total No. of Lectures		60

Course Outcomes:

	After the completion of the course, students will able to	
CO1	Understanding about the various business valuation methods and the concepts of working capital financing under tondon committee norms.	L1
CO2	Applying about various business modes of acquiring the firms such as mergers & acquisitions.	L2
CO3	Analyse the concepts of corporate restructuring.	L3
CO4	Creating the techniques of leasing and hire purchasing & decision making of the same.	L4

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> 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
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	<ul style="list-style-type: none">• Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi• Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi• Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi• Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi• Financial Management by C. Paramasivan & T. Subramanian• Financial Management by IM Pandey• Financial Management by Ravi Kishor• Financial Management by Khan & Jain
<u>E-Resources</u>	-
Webliography:	-



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TY B. Com (Accounting & Finance)		Semester VI	
Course Name: Security Analysis & Portfolio Management		Course Code: VFSA352	
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	This course will enable the students to understand about the portfolio and its creation.
2	This course will enable the students to understand various securities in terms of risk and return.
3	This course will enable the students to understand technical analysis of the created portfolio.

Unit	Content	No. of Lectures
1	PORTFOLIO MANAGEMENT – AN INTRODUCTION & PROCESS	10
	• Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors	
	• Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.	
	• Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.	
2	PORTFOLIO MANAGEMENT – VALUATION	10
	• Portfolio Revision – Meaning, Need, Constraints and Strategies.	
	• Portfolio evaluation – Meaning, Need and Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.	
3	TECHNICAL ANALYSIS	10
	• Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend	



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	Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns	
	<ul style="list-style-type: none"> Fundamental Analysis V/s Technical Analysis 	
	TOTAL	30

Course Outcomes:

CO1	The learner will understand portfolio selection and feasible set of portfolios.	L1, L2, L3, L4
CO2	The learner will be able to do Portfolio revision if required.	L1, L2, L3, L4
CO3	The learner will understand technical Analysis through various charts.	L1
CO4	The learner will understand the practical aspect of security management.	L1, L2, L3, L4

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> Blake, David 1992, Financial Market Analysis , McGraw Hill London Francis J.C Investments, Analysis and Management McGraw Hill New York. Pistolesse Clifford Using Technical Analysis Vision Boo Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management
<u>E-Resources</u> Webliography:	



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T.Y B. Com (Accounting & Finance)		Semester VI	
Course Name: Cost Accounting-IV		Course Code: VFCA353	
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
1	BUDGETING AND BUDGETARY CONTROL <ul style="list-style-type: none"> • Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets • Zero based budgeting, performance budgeting • Practical problems of preparing flexible budgets and functional budgets (Except Cash Budget) 	15
2	ABSORPTION COSTING AND MARGINAL COSTING, COST VOLUME AND PROFIT ANALYSIS <ul style="list-style-type: none"> • Absorption Costing and Marginal Costing • Meaning of absorption costing, Introduction to marginal costing • Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing • Cost Volume and Profit Analysis • Break even analysis meaning and graphic presentation Margin of safety, Key factor • Practical problems based on using the marginal costing formulae and key factor 	15



3	MANAGERIAL DECISION MAKING <ul style="list-style-type: none"> • Make or buy, Sales mix decisions, exploring new markets, Plant shut down decision • Practical problems 	15
4	STANDARD COSTING AND VARIANCE ANALYSIS <ul style="list-style-type: none"> • Preliminaries in installing of a standard cost system • Material Cost variance • Labour cost variance • Variable overhead variances • Fixed Overhead variances • Sales variances • Practical problems 	15
	TOTAL	60

Course Outcomes:		
CO1	To understand and prepare different budget	L1, L4
CO2	To understand and analyse break even	L1, L3
CO3	To analyse and take business decision about expansion, closure and exploration	L1, L3
CO4	Compare Standard and actual cost	L2

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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TY B. Com (Accounting & Finance)		Semester VI	
Course Name: Taxation-IV (Indirect Tax)		Course Code: VFTA354	
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 students with the basic concepts of Goods & Services Tax in India.
2	To help students understand the applicability of GST
3	To equip students with rates under GST and their applicability
4	To equip students with basic understanding of provisions related to computation of tax liability under GST.

Unit	Content	No. of Lectures
1	INTRODUCTION TO INDIRECT TAXATION AND GST	10
	Basics for Taxation	
	Introduction to GST	
2	LEVY AND COLLECTION OF GST	10
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services	
3	CONCEPT OF SUPPLY	15
	<ul style="list-style-type: none"> • Taxable Event Supply • Place of Supply • Time of Supply • Value of Supply 	
4	DOCUMENTATION & REGISTRATION	15
	<ul style="list-style-type: none"> • Tax Invoices, Credit and Debit notes 	
	<ul style="list-style-type: none"> • Registration – Persons liable for Registration, Persons not liable for Registration, • Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration. 	
5	INPUT TAX CREDIT AND COMPUTATION OF GST <ul style="list-style-type: none"> • Eligibility and conditions for taking Input Tax Credit • Apportionment of credit & Blocked credits • Credit in special circumstances 	10



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	<ul style="list-style-type: none"> Computation of GST under Inter State supplies and Intra State Supplies 	
	TOTAL	60

Course Outcomes:

CO1	Concept of indirect tax , Advantages of one nation one tax, GST council, GST act and its implication	L1, L2
CO2	Levy of GST and application of concepts of Supply	L1, L2
CO3	Procedures for registration and documentation under GST	L2, L3
CO4	Computation of tax liability under GST	L3, L4

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> Indirect Taxes: Law and Practice by V.S. Datey,Taxmann Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi GST Law & practice with Customs & FTP by V.S. Datey,Taxmann GST by V.S. Datey,Taxmann GST & customs Law by K.M. Bansal, University Edition GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications Indirect taxes (Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications
<u>E-Resources</u> Webliography:	<p>Clear tax www.gst.gov.in</p>



INTERNAL EVALUATION

• For Major, Major Elective, Minor & Vocational Skill (VSC) 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

EXTERNAL EVALUATION

• For Major, Major Elective, Minor & Vocational Skill (VSC) Courses

- 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	15
	OR Full Length Question	
Q.2	Full Length Question	15
	OR Full Length Question	
Q.3	Full Length Question	15
	OR Full Length Question	
Q.4	Full Length Question	15
	OR Full Length Question	
	TOTAL MARKS	60

Note: Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.



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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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