

SIES Nerul College of Arts, Science and Commerce (Autonomous)

Department of Accountancy

B.Com(Accounting & Finance) Programme

SEM V (To be implemented from Academic Year- 2025-26)

No. of Courses	Course Code	Semester V	Credits
<i>1</i>	<i>Major</i>		
1	U25AF5MJ01	Financial Accounting V	4
2	U25AF5MJ02	Indirect Taxation I(GST)	4
3	U25AF5MJ03	IKS- Evolution of Finance & Banking Practices in India	2
	<i>Minor</i>		
4	U25AF5MI01	Auditing-II (Working and Procedures)	4
	<i>Major Electives</i>		
5	U25AF5MJE01	Corporate Restructuring	4
	U25FM5MJE02	Venture Capital & Private Equity(offered by Department of Financial Markets)	
	U25BI5MJE01	Investment Banking(offered by Department of Banking & Insurance)	
	<i>FEP, CEP</i>		
6	U25CC5CEP01	Community Engagement Project - Community Engagement & Social Responsibility	4
Total Credits			22



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	FINANCIAL ACCOUNTING V
2	Semesters	V
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS
5	To be implemented from	From Academic year 2025-26 in a progressive manner



FINANCIAL ACCOUNTING-V

COURSE CODE : U25AF5MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

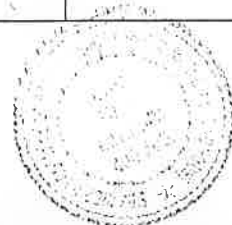
Course Objectives:

- To enable the students to learn AS 14 and the methods of accounting for Amalgamations, concept of transferee Company and the transferor company, purchase consideration and accounting treatment.
- To enable the students to evaluate the fundamentals of accounting for Internal Reconstruction of Company.
- To provide an understanding of the concepts, advantages, and disadvantages of holding and subsidiary companies, along with the preparation and consolidation of financial statements as per AS-21.
- To enable the students to discuss and describe the fundamentals of accounting for liquidation of a company.

Course Outcome:

- Students would be able to solve the accounting problems for amalgamation and external reconstruction
- Students would be able to understand the procedure of internal reconstruction, its methods and accounting treatment.
- Students will be able to analyze and prepare consolidated financial statements, including balance sheets and profit & loss accounts, for holding companies with multiple subsidiaries.
- Students would be able to understand the procedure of liquidation of companies, & preparation of Liquidator Final Statement

Sr. No	Syllabus	No. of lectures
1	UNIT I- AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding) In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems	15
2	UNIT II- Internal Reconstruction Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for the same. Practical problems	15
3	UNIT III-Holding & Subsidiary Company Meaning, Advantages of Holding Companies, Disadvantages of Holding Companies, Meaning under Companies Act 1956, Presentation of accounts by Holding Companies, AS. – 21 – Consolidation of Financial statement, Consolidation of Balance Sheet, Consolidation of Profit & Loss A/c, Group consisting of more than one subsidiary & practical problems	15



4	UNIT V- Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account Practical problems	15
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References:

- 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
- 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



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) External Assessment 60 marks

PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/
External examination.



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	INDIRECT TAXATION- I
2	Semesters	V
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS
5	To be implemented from	From Academic year 2025-26 in a progressive manner



INDIRECT TAXATION-I

COURSE CODE : U25AF5MJ02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To provide an understanding of indirect taxation, the evolution of GST, and its constitutional framework in India.
- To explain the chargeability, levy, collection, and exemptions under GST.
- To define the taxable event under GST and explain the concepts of place, time, and value of supply.
- To familiarize students with tax invoices, debit notes, and credit notes as essential GST documentation.
- To explain the eligibility, conditions, and computation of Input Tax Credit (ITC) in GST.
- To provide knowledge of GST registration, including eligibility, procedures, amendments, and cancellations.

Course Outcome:

- Students will gain knowledge of the GST structure, its benefits, and its impact on taxation.
- Students will be able to determine GST applicability, exemptions, and tax rates for goods and services.
- Students will be able to classify supplies and calculate GST based on place, time, and value rules.
- Students will be able to prepare and interpret GST-related documents for compliance and record-keeping.
- Students will be able to compute GST, apply ITC provisions, and determine tax liability under intra-state and inter-state supplies.
- Students will be able to understand and apply the registration process and compliance requirements under GST.

Sr. No	Syllabus	No. of lectures
1	UNIT I- Introduction to Indirect Taxation and GST Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act	06
2	UNIT II- Levy and Collection of GST 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	10



3	UNIT III-Concept of Supply Taxable Event Supply Place of Supply Time of Supply Value of Supply	10
4.	UNIT IV- Documentation Tax Invoices, Credit and Debit notes, E way bill	06
5	UNIT V-Input Tax Credit and Computation of GST Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	20
6	UNIT VI- Registration Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.	08

References:

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



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

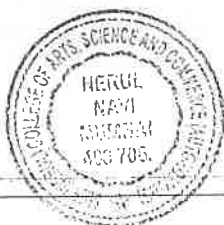
B) External Assessment 60 marks

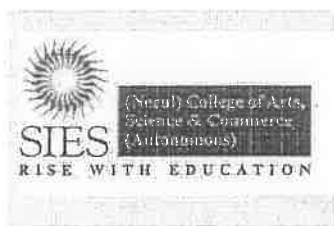
PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/ External examination.





**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	Evolution of Finance and Banking practices in India
2	Semesters	V
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



EVOLUTION OF FINANCE AND BANKING PRACTICES IN INDIA

COURSE CODE:U25AF5MJ03

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objective

- To understand the evolution of trade, commerce, and banking systems in ancient India, ancient financial instruments, evolution of banking, finance, and economic practices from ancient times to early medieval India, to analyze significant economic literature such as the Arthashastra, Manusmriti, Kautilya's Niti, and others to understand Indian financial practices.
- To analyze the role of Hundis in trade and credit systems, to examine the use of currency in ancient India, to explore the concept and function of promissory notes, to bridge ancient financial systems with modern finance and relate ancient financial practices to modern financial instruments.

Course Outcome:

- Student will be able to understand the evolution of trade, commerce, and banking systems in ancient India, ancient financial instruments, evolution of banking, finance, and economic practices from ancient times to early medieval India, to analyze significant economic literature such as the Arthashastra, Manusmriti, Kautilya's Niti, and others to understand Indian financial practices.
- Students will be able to analyze the role of Hundis in trade and credit systems, to examine the use of currency in ancient India, to explore the concept and function of promissory notes, to bridge ancient financial systems with modern finance and relate ancient financial practices to modern financial instruments.

Sr. No	Syllabus	No. of lectures
01	Module-1 Introduction to Ancient Indian Financial Systems <ul style="list-style-type: none">○ Overview of ancient Indian economic systems: trade, banking, and financial governance.○ Role of financial instruments in facilitating commerce and trade.○ Importance of religious, cultural, and legal frameworks in financial practices. Traditional Indian Financial Management and Accounting Practices <ul style="list-style-type: none">○ Traditional accounting systems in India (Chitthi, Vachan, and other record-keeping methods)○ Role of community and familial financial management○ Ancient Indian trade, commerce, and financial models The Arthashastra and Kautilya's Economic Vision	15



	<ul style="list-style-type: none"> o Detailed study of <i>Arthashastra</i> and its principles of taxation, governance, and statecraft o Kautilya's views on finance, markets, and the role of the king in economic matters o Analysis of Kautilya's ideas about the economy, banking, and trade <p>Trade, Commerce, and Economic Practices in Ancient India</p> <ul style="list-style-type: none"> o The role of trade and commerce in the Maurya, Gupta, and post-Gupta empires o Indian guilds and their role in organizing trade, taxation, and banking o Influence of Indian maritime trade on global commerce (e.g., Southeast Asia, Africa) <p>Ancient Indian Banking Systems and Financial Institutions</p> <ul style="list-style-type: none"> o Types of ancient financial institutions: Shroffs, moneylenders, and banking guilds o Role of early banks and their functions in trade and commerce o Indigenous systems of money management: <i>Hundi</i>, <i>Chit Funds</i>, and credit practices 	
02	<p>Module-2</p> <p>The Hundi: Definition, Types, and Functions</p> <ul style="list-style-type: none"> o Origin of <i>Hundis</i> in ancient India: historical development and evolution. o Types of <i>Hundis</i>: <i>Navratan Hundi</i>, <i>Shah Hundi</i>, <i>Dharmada Hundi</i>, <i>Parchi Hundi</i>. o The role of <i>Hundis</i> in facilitating trade, credit, and remittance systems. o Comparison with modern banking instruments like bills of exchange and promissory notes. <p>Economic and Trade Context of <i>Hundis</i></p> <ul style="list-style-type: none"> o The role of <i>Hundis</i> in ancient India's trade networks, both regional and international. o The role of merchants, <i>Vyaparis</i>, and guilds in the <i>Hundi</i> system. o <i>Hundis</i> in the Maurya, Gupta, and medieval periods. o How <i>Hundis</i> helped in the expansion of Indo-Roman and Indo-Sassanian trade routes. <p>Currency in Ancient India: Coins and Money Systems</p> <ul style="list-style-type: none"> o Introduction to ancient Indian currency systems: metallic coins, weights, and measures. o Types of coins: punch-marked coins, Kushana coins, Gupta coins, etc. o The role of currency in the ancient Indian economy: usage, value, and circulation. o The minting process and the role of kings and emperors in regulating currency. <p>Promissory Notes: Function and Evolution</p> <ul style="list-style-type: none"> o Understanding promissory notes in ancient India: written debt instruments. o Promissory notes as part of the broader credit system: how they operated in ancient commerce. o Use of promissory notes in facilitating trade and credit transactions. 	15



	<ul style="list-style-type: none"> ○ Legal framework surrounding promissory notes in ancient Indian texts. <p>Continuity of Ancient Financial Practices in Modern Systems</p> <ul style="list-style-type: none"> ○ Comparison between ancient Indian financial instruments and modern banking practices. ○ Influence of <i>Hundis</i> and promissory notes on contemporary banking and finance. ○ The role of indigenous banking systems in shaping modern Indian finance. ○ Legacy of ancient Indian currency in modern monetary systems. ○ The Indian approach to ethics and corporate governance (Satyam, Shivam, Sundaram) 	
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References:

- Agarwal, M. L. (2017). Traditional Financial Systems in India.
- Bhattacharyya, D. (2018). Ancient Finance and Its Relevance Today.
- Das, M. C. (2004). Dharma and Economic Decision-Making: The Indian Perspective.
- Gupta, P. (2012). Coins of Ancient India: A Numismatic Study.
- Gupta, P. (2012). Ancient Indian Economic Thought: A Historical Perspective.
- Gupta, P. (2012). Coins of Ancient India: A Numismatic Study.
- Kautilya (Chanakya). Arthashastra (translated by R. Shamasastri).
- Ray, H. P. (2014). Trade and Commerce in Ancient India.
- Sharma, R. (1996). Indian Economic History: From Ancient to Early Medieval Times.
- Sharma, R. N. (2009). The Role of Dharma in Ancient Economic Practices.
- Sharma, R. (2012). Ethical Financial Decision Making in Indian Business.
- Shukla, A. (2012). Early Financial Instruments in India.
- Verma, R. (2013). *Bridging Ancient Indian Financial Systems with Modern Practices*.



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 Marks

Description	Marks
Internal tests of 20 marks each	10
Q.1 Multiple choice Questions/True or False - 05 Marks	
Q.2. Attempt 1 questions out of 2 Questions 05 Marks	
OR	
Online Internal Test of 10 Marks	
Multiple choice Questions 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	10
Total	20

B) Semester end examination 30 marks

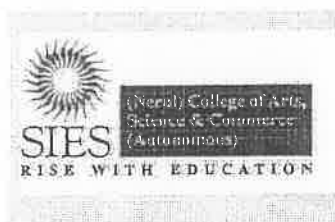
PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10
Q.2 10 Marks OR 10 Marks	10
Q.3 10 Marks OR 10 Marks	10
Total	30
Note: 10 marks questions may be divided into sub questions of 5 Marks each if required.	

Passing criteria:

Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.





**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	Auditing -II (Working and Procedures)
2	Semesters	V
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters
5	To be implemented from	From Academic year 2025-26 in a progressive manner



AUDITING – II (Working and Procedures)

COURSE CODE: U25AF5MI01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To acquaint learners with the concept of vouching verification procedures in auditing.
2. To Understand the legal framework governing limited companies.
3. Understand the importance of professional ethics in auditing and the consequences of unethical behaviour.
4. To Familiarize themselves with the latest technologies and tools used in auditing.

Course Outcome.

1. Learners will be developing critical thinking skills to evaluate the effectiveness of vouching and verification procedures.
2. Learners will be understanding how to identify and assess audit risks in Limited Companies.
3. Learners will be developing the ability to apply professional ethics to real-world scenarios and case studies in auditing.
4. Learners will be able to manage time and prioritize tasks effectively in the conduct of audits in new areas.

Sr. No	Syllabus	No. of lectures
1	<p>UNIT-I</p> <p>Auditing Techniques: Vouching and Verification</p> <p>Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received</p> <p>Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties</p> <p>Audit of Assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights</p> <p>Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>	15



	Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Work, Overall Audit Approach.	
2.	UNIT-II Audit of limited companies Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility), Representations by Management, Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.	15
3.	UNIT – III Professional Ethics and Misconduct Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.	15
4.	UNIT – IV New Areas of Auditing Introduction to Cost Audit, Human Resource Audit, Management Audit, Operational Audit, Forecast Audit, Social Audit, Tax Audit, Forensic Audit and Environmental (Green) Audit. Audit in an EDP Environment, Introduction, General Approach to EDP Based Audit and Special Techniques for Auditing in an EDP Environment.	15

Reference Books

1. "Auditing: Theory and Practice" by R.N. Gupta - Covers auditing concepts, techniques, and procedures, with an emphasis on Indian auditing standards.
2. "Auditing Procedures" by R.M. Cochran - Practical guide to auditing procedures, including planning, risk assessment, and testing.
3. "Auditing Techniques" by R.N. Gupta - Covers various auditing techniques, including statistical sampling and analytical procedures.
4. "Auditing: A Practical Approach" by A.T. Kearney - Focuses on practical auditing techniques and procedures.



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) Semester end examination 60 marks (EXTERNAL TEST)

PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	CORPORATE RESTRUCTURING
4	Semesters	V
5	Level	Undergraduate
6	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS
7	To be implemented from	From Academic year 2025-26 in a progressive manner



CORPORATE RESTRUCTURING

COURSE CODE :U25AF5MJE01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To provide an understanding of corporate restructuring forms, takeover strategies, and SEBI regulations.
- To explore the strategic, financial, and operational aspects of mergers and acquisitions.
- To familiarize students with different valuation methods and their applications in corporate decision-making.
- To enhance practical understanding through case studies of successful and failed restructuring initiatives.

Course Outcome:

- Students will be able to analyze restructuring strategies, assess takeovers, and apply SEBI guidelines in real-world scenarios.
- Students will develop the ability to evaluate Merger & Acquisition deals, determine exchange ratios, and assess their success or failure.
- Students will gain proficiency in applying valuation techniques to assess the financial worth of businesses.
- Students will develop analytical skills to evaluate corporate restructuring cases and derive strategic insights.

Sr. No	Syllabus	No. of lectures
1	Unit I -Corporate Restructuring and Takeovers Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages of Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)	15
2	Unit II -Mergers and Acquisitions Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of 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. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)	15
3	Unit III -Business Valuation 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.	15



4.	Unit IV -Case Selection: Analyzing real-world cases of successful and failed restructuring initiatives across different industries	15
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References:

- Mergers & Acquisitions, B Rajesh Kumar, TATA McGraw Hill, Latest Edition
- Mergers and Acquisitions, Aurora, Shetty and Kale, Oxford, Latest Publication
- Mergers & Acquisitions, Kamal Ghose Ray, PHI, Latest Edition
- Mergers, Acquisitions and Corporate Restructuring, Prasad Godbole, Vikas, Latest Edition
- Value Creation from Mergers and Acquisitions, Sudi Sudarsanam, Pearson, Latest Edition
- Takeovers, Restructuring, and Corporate Governance, James J. Fred Weston, Mark L. Mitchell, J. Harold Pearson, Latest Edition
- Mergers, Acquisitions & Corporate restructuring, Patrick Gaughan, Wiley, Latest Edition
- Mergers, Acquisitions and business valuation, Excel books, Ravindhar Vadapalli, Latest Edition
- 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



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) External Assessment 60 marks

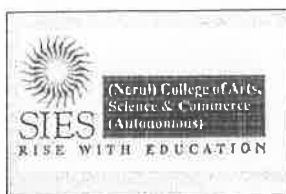
PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/ External examination.





SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
Department of Accountancy

B.COM (ACCOUNTING & FINANCE)

CEP- Community Engagement Project - Community Engagement & Social Responsibility

Sr. No.	Heading	Particulars
1	Title of the course	Community Engagement & Social Responsibility
2	Semesters	V
3	Level	Undergraduate
4	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
5	To be implemented from	From Academic year 2025-26 in a progressive manner



Community Engagement & Social Responsibility

Course code:U25CC5CEP01

Credits: 02

1 credit :15 lectures

1 lecture : 60 minutes

Course Objectives:

The syllabus is aimed to achieve the following objectives:

- To foster community involvement and holistic development of the student.
- Teach students the importance and role of active citizenship in promoting a productive, harmonious and developed society/world
- Educate students about the importance of concepts, skills and philosophy of community linkages in developing a sustainable society
- Inculcate the importance of community involvement for ensuring an improved, tolerant and generative society/world
- Provide an opportunity to the students to develop their relationship with the community.

Course Outcome:

The learners will be able to:

- Analyze Community Needs & Issues – Assess societal challenges and problems.
- Investigate & Implement Solutions – Research and apply practical solutions to community problems.
- Raise Awareness – Educate and inform the public about important social issues.
- Understand Society & Citizenship – Recognize societal structure, human rights, and the role of active citizenship.
- Evaluate & Act on Social Issues – Critically assess social problems and take community-based action.



Name of MOOC: Community Engagement and Social Responsibility (10 weeks)

Host: Dayalbagh Educational Institute, Agra, Uttar Pradesh (UGC)

Coordinator: University Grants Commission

Platform: SWAYAM

Course layout : As given by - SWAYAM NPTEL

Unit No.	Topic	No. of Lectures
Unit-I	Module 1 - Concept, Ethics and Spectrum of Community engagement Module 2 – Local community, Rural culture and Practice of community engagement Module 3 – Stages, Components and Principles of community development, Utility of public resources. Module 4 – Contributions of self-help groups	10
Unit-II	Module 5 - Rural Development Programs and Rural institutions Module 6 - Local Administration and Community Involvement Module 7 – Social contribution of community networking, Various government schemes.	10
Unit -III	Module 8 – Programmes of community engagement and their evaluation. Module 9 - Community Engaged Research and Ethics in Community Engaged Research Module 10 - Rural Distress, Rural Poverty, Impact of COVID-19 on Migrant Laborers, Mitigation of Disaster	10
	TOTAL (HOURS)	30



Course Type: Co-curricular Course
1 credit :15 hours

Credits: 02
1 hour : 60 minutes of community activity

Learners will have to choose one among the following projects for CEP field work:

Sr. No	List of Projects
1.	OIOP(One India One People Organization)- A initiative by SIES Trust a. Environment Conservation Upcycling old to new clothes- for bag making etc. Empowering Women b. Value Education Teaching Life skills to generate handicrafts and sell. Undertaking informative and pressing issues campaigns/seminars c. Change Brigade Encouraging students towards development of sustainable ideas for societal benefit
2.	Projects with Kotak Education Foundation a. Child Education b. Support for under-privileged sections in society c. Support for content creation and delivery
3.	Stree Mukti Sangathan a. Plastic Waste Management b. Tree Plantation c. Women Empowerment through skill-based projects d. Arranging workshops and seminars for children and women
4.	Unnat Bharat a. Upliftment of Student basic education in villages b. Providing regular health checkup and follow-up in villages. c. Introducing Agricultural information/ Activities for better representation d. Adding the senior age group projects
5.	Mulund Cluster - School beautification projects, notes generation for kids, contribution to empowerment
6.	Adhata Project Fostering inter-generational bonding and participation Evening engagement programmes for senior citizens
7.	ConnectFor Offline/ Online CEP projects like- Volunteering programs for education, health care and community welfare



8.	INature: Focus on environmental conservation and biodiversity initiatives
9.	Akansha Foundations: School Projects near Chembur and related areas.
10.	Multiple Opportunities obtained via nearby college
11.	Tamil Sangham Project Handle environment, senior citizens help group, School Connect
12.	Student chosen NGO for project completion Subject to prior preference submitted and a letter ceccessfully completed with

CEP mentors: To enhance the learning experience and ensure the quality of the program, each student participating in the CEP will be assigned two mentors: a faculty mentor from the institution and a NGO -Contact person mentor from the organization where the student is interning.

Organizations Mentor Role: The NGO -Contact person mentor plays a crucial role in guiding the student during the internship. They ensure that the internee fulfills the requirements of the organization and successfully meets the demands of the assigned project. Through their expertise and experience, NGO -Contact person mentors provide valuable insights into real-world practices and NGO -Contact person expectations.

Faculty Mentor Role: The faculty mentor serves as the overall coordinator of the CEP program. They oversee the entire internship process and evaluate the quality of the CEP in a consistent manner across all students. The faculty mentor ensures that the CEP aligns with the program's objectives and provides valuable learning opportunities. They also facilitate communication between the institution, NGO -Contact person mentor, and student to ensure a fruitful CEP experience. By having both an NGO -Contact person mentor and a faculty mentor, students benefit from a comprehensive guidance system that combines NGO -Contact person expertise and academic support.

Submission of documentation for CEP

The student will make two documents as part of the CEP

1. Online diary: This ensures that the student updates daily activity, which could be accessed by both the mentors. Weekly entry can be of 3- 4 sentences giving a very brief account of the learning/activities/interaction taken place.
2. CEP report: A student is expected to make a report based on the CEP he or she has done in an organization. It should contain the following:

Title Page (includes)

- Project Title
- Student Name(s) & Roll Number(s)



- Course Name & Semester
- Organizations Name
- Supervisor/Guide Name
- Date of Submission

Declaration

- A statement by the student(s) confirming the originality of the report and adherence to ethical guidelines.

Acknowledgment

- Expression of gratitude to mentors, community members, and supporting organizations.

Table of Contents

- List of chapters with page numbers.

Chapter 1: Introduction

- Background of the Project
- Objectives of the Community Engagement Project
- Significance and Expected Impact

Chapter 2: Literature Review

- Overview of community engagement concepts and best practices
- Relevant policies, case studies, or previous research

Chapter 3: Methodology

- Selection of Community/Target Group
- Activities Undertaken
- Timeline and Work Plan

Chapter 4: Implementation & Execution

- Description of Activities Conducted
- Role of Students in the Project
- Challenges Faced and Solutions Adopted

Chapter 5: Outcomes & Impact Analysis

- Benefits to the Community
- Learning and Skills Gained by Students
- Measurable Outcomes (e.g., surveys, feedback, before-and-after comparisons)

Chapter 6: Conclusion

- Summary of Findings
- Overall Impact
- Final Thoughts

Appendices (if any)

- Photos of Activities
- Survey Questionnaires or Interview Transcripts
- Additional Supporting Documents
- Appendix –II(Certificate Format) (Required)



Appendix-II

(Proforma for the certificate for internship in official letter head)

This is to certify that Mr./Ms..... from.....College has worked as an intern towards the partial fulfilment of degree in the academic year and has not been submitted for any other examination and does not form part of any other course undergone by the candidate.

The particulars of internship are given below:

Field Project starting date:

Field Project ending date:

Actual number of days worked:

Tentative number of hours worked: Hours

Broad area of work:

A small description of work done by the intern during the period:

Signature:

Seal of the organization)

Designation:

Contact details:

Email:



Scheme of Examination Community Engagement and Social Responsibility (Undergraduate Programme)

SCHEME OF EXAMINATION (for 100 marks 4 credits)

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e.40 marks

External Assessment:

Semester end examination 30% i.e.30 marks

Field Project 30% i.e.30 marks

(A) Internal Assessment 40 marks

Description	Marks
NPTEL Assignments	30
Active Participation	10
Total	40

B) Semester End examination 30 marks

PAPER PATTERN

Duration: 1 hours	
Total Marks:30	
Q.1 Attempt any three out of five: (5 marks each) -Module 1 to 5	15
Q.2 Attempt any three out of five: (5 marks each) -Module 6-10	15
Total	30



Field Project 30 Marks

Field Visit Report	10
Viva	10
Activity related to field project	10
Total	30

Rubrics for Field Project Evaluation

Activity related % hours completion	Marks to be awarded
90 and above	10
80-89	9
70-79	8
60-69	7
50-59	6
40-49	5

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester-end examination.



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	FINANCIAL ACCOUNTING VI
2	Semesters	VI
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



FINANCIAL ACCOUNTING-VI

COURSE CODE : U25AF6MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

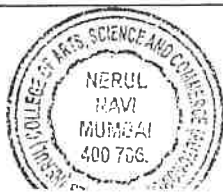
Course Objectives:

- To understand the preparation and presentation of final accounts for a general insurance company
- To provide an understanding of investment accounting in accordance with Accounting Standard-13
- To understand the structure, regulation, and financial accounting practices of Non-Banking Financial Companies (NBFCs)
- To Understand the concepts of Valuation of Goodwill & shares of Companies.

Course Outcome:

- Students will be able to accurately prepare and analyze the final accounts of a general insurance company
- Students will be able to accurately account for the purchase and sale of variable and fixed income-bearing securities
- Students will gain the ability to define, classify, and regulate NBFCs, apply prudential norms
- Students will gain knowledge to calculate Goodwill & Shares using Capitalisation method, Yield and Intrinsic value methods

Sr. No	Syllabus	No. of lectures
1	Final Accounts of Insurance Company (Excl. Life Insurance) General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.	15
2	Investment Accounting (w.r.t. Accounting Standard - 13) For shares (variable income bearing securities) For debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	15
3	Non – Banking Financial Companies Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets , Capital Adequacy, Preparation of Financial statement (Norms by RBI and IND AS 109)	15
4.	UNIT IV- Valuation of Goodwill and Shares Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method	15



References:

- 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
- 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



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

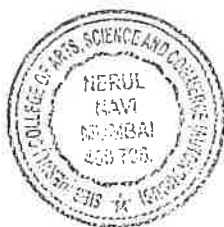
B) External Assessment 60 marks

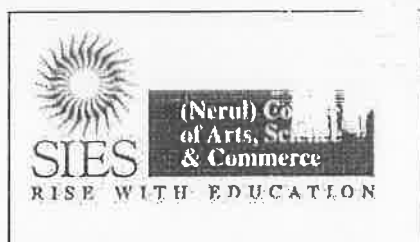
PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/ External examination.





SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM(ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	Corporate Finance
2	Semesters	VI
3	Level	Undergraduate
4	Pattern	3 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



CORPORATE FINANCE

COURSE CODE : U25AF6MJ02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- Students will have a solid foundation to navigate the complexities of business finance and choose the best financing options for various organizational needs.
- Students will have an in-depth understanding of the principles and techniques used in capital budgeting, focusing on evaluating and selecting investment projects to ensure optimal financial decision-making for long-term growth and profitability.
- To provide insights into various capital structure theories and dividend decision models, including their assumptions and implications.
- To introduce key financial ratios, their significance, and applications in financial analysis.

Course Outcomes:

- Students will be able to analyze types of Financing and various instruments.
- Students will be able to analyze the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
- Students will be able to analyze capital structure decisions, apply dividend models, and evaluate their impact on corporate finance.
- Students will develop the ability to compute and interpret financial ratios to assess a company's financial health and performance.

Unit No.	Modules/ Units	No. of Lectures
1	Types of Financing	
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owner's Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits	15
2	Capital Budgeting	15
	Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison;	



	Project Selection Under Capital Rationing • (Note: Problem of computation of cash flow, ranking of projects on various techniques, selection and analysis of projects under capital rationing. Comparison of IRR with cost of capital rate, return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)	
3	Capital Structure Theory and Dividend Decision	15
	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model.	
4	Ratio Analysis	15
	Meaning, Advantages, Limitations, Types of Ratios, Liquidity Ratios, Profitability Ratios, Turnover Ratios, Capital Structure Ratios, Leverage Ratios, Calculation of Ratios.	
Total Lectures		60

References:

- Corporate Finance (SIE) by Stephen A. Ross, Randolph W. Westerfield, et al. (2021)
- Strategic Management & Corporate Finance ICSI (2023)
- Accounting and Finance Essentials – A Self Study Guide to Corporate Finance by Vibrant Publishers and Kalpesh Ashar
- 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
- 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 Ravi Kishor
- Financial Management by Khan & Jain



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) External Assessment 60 marks

PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/ External examination.



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	COST ACCOUNTING - III
2	Semesters	VI
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



COST ACCOUNTING

COURSE CODE : U25AF6MJ03

COURSE CREDIT: 02

1 credit = 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To provide an understanding of the definition, importance, objectives, methods and various techniques of Costing.
- To develop understanding of various types of Costs (Labour Costs) and the concepts related to it like Cost Controls, Attendance, payroll procedures idle time etc.
- To Understand and analyse the concept of budget and budgetary control, types of budgets.
- To equip students with the knowledge of operating costing methods and cost determination for service industries.

Course Outcome:

- Students will be able to understand the various concepts of cost accounting, understand cost Behaviour, understand and design the implementation of cost accounting system which helps learners to acquire Knowledge based outcome.
- Students will be able to understand the concept of Employee Costs (Labour), Its classification, Idle Time etc. which helps learners to acquire Skill Based outcomes.
- Students will be able to compute and calculate the different types of budgets, develop critical thinking and make informed decisions regarding the profitability of the firm.
- Students will be able to compute service costs and apply costing techniques to sectors like hospitals, hotels, and transportation services.

Sr. No	Syllabus	No. of lectures
1.	Cost Accounting Systems Introduction to Cost Accounting, Meaning and Definition, Objectives, Difference between Cost control and Cost Reduction, Methods of Costing, Techniques of Costing	02
2.	Employee Costs Meaning of Employee (Labour) costs, Classification, Labour cost Controls, Attendance and Payroll procedures, Idle Time, Overtime, Labour Turnover, Practical illustrations.	03
3.	Budget and Budgetary Control Meaning of budget and budgetary control, Objectives and importance, types of budgets, Flexible and Fixed budget, cash Budget, Practical Illustrations.	10
4.	Operating Costing 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
Total		30



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



THE E OF EXAMINATION

The scheme of examination shall be as follows:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	10
Q.1 Multiple choice Questions/True or False - 05 Marks	
Q.2. Attempt 1 questions out of 2 Questions 05 Marks	
OR	
Online Internal Test of 10 Marks	
Multiple choice Questions 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	10
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10
Q.2 10 Marks OR 10 Marks	10
Q.3 10 Marks OR 10 Marks	10
Total	30
Note: 10 marks questions may be divided into sub questions of 5 Marks each if required.	

Passing criteria:

Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



COMPANY

(Introduction to Companies Act, 2013 and its Regulations)

COURSE CODE: U25AF6MI01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives

- To Familiarize themselves with the key provisions and sections of the Companies Act 2013.
- To Develop skills in reviewing company documents, including memorandum, articles, and resolutions.

Course Outcome

- Learners will Develop critical thinking skills to analyze and evaluate the implications of the Companies Act 2013 on business and commerce.
- Learners will Understand how to manage time and prioritize tasks effectively in the practice of company law.

Unit	Syllabus	No. of Lectures
I	<p>1. Company and its formation</p> <p>Definition and Nature of Company, advantages and Disadvantages of a Company, Lifting of Corporate Veil with cases, Promoters and preliminary contracts (S.92-93), Types of Companies (Meaning and Concepts Only), Chartered Companies Statutory Companies, Registered companies under the Act. OPC (S. 3(1)), Companies limited by shares, Companies Limited by guarantee, Private Company, Public Companies, Producer Companies (Sec581 A to 581 Z-), Formation of Companies with charitable objects (Sec. 8), Holding Company and Subsidiary company, Small Company (S. 2(85)), Dormant Company (S.455), Documents and procedure for Incorporation of Company, Effect of Incorporation. (S.9) b)</p> <p>2. Membership of a company</p> <p>Who can become a member, Modes of acquiring the membership, Cessation of membership, Rights, and Liabilities of members?</p> <p>3. Memorandum of Association and Articles of Association</p> <p>Meaning, Concept, Clauses, effects of Memorandum and articles, Doctrine of Ultra Vires, Doctrine of Indoor Management, and Doctrine of Constructive Notice.</p>	15



II	<p>Prospectus</p> <p>Meaning (S.2), When to be issued, When not required, Various kinds of prospectus, Legal framework for issuance of Prospectus, Contents of Prospectus, Private Placements.</p> <p>5. Directors</p> <p>Classification of Directors, Women directors, Independent Director, Small shareholder's director, Disqualification of a director, Director Identification Number, appointment, Legal position, Powers and Duties, Position of directors key Managerial Personnel, Managing Director, manager.</p> <p>6. Meetings</p> <p>Various types of meetings of shareholders and board, Convening and Conduct of meetings, Postal Ballot, Meetings through Video Conferencing, E-voting.</p>	15
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Reference Books

1. "Companies Act 2013" by M.C. Bhandari: A comprehensive textbook on the Companies Act 2013, covering all aspects of company law.
2. "Companies Act 2013: A Comprehensive Guide" by Taxmann: A detailed guide to the Companies Act 2013, including commentary, illustrations, and examples.
3. "The Companies Act 2013" by LexisNexis: A authoritative textbook on the Companies Act 2013, covering all aspects of company law.



PAPER PATTERN OF EXAMINATION

The scheme of examination is divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30marks

(A) Internal Assessment 20 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	10
One Project and Viva-voce/Presentation/Assignments	05
Attendance and Class Behavior	05
Total	20

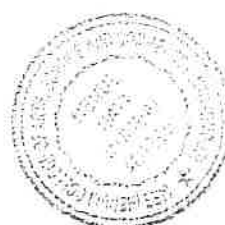
B) Semester end examination 30 marks

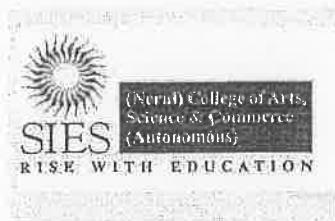
PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10
Q.2 10 Marks OR 10 Marks	10
Q.3 10 Marks OR 10 Marks	10
Total	30
Note: 10 marks questions may be divided into sub-questions of 5 Marks each if required.	

Passing Criteria

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.





SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	Behavioural Finance
2	Semesters	VI
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



BEHAVIOURAL FINANCE

COURSE CODE: U25AF6MJ1

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

- To familiarize students with the concept of Behavioural Economics and Finance.
- To analyze the biases in Financial Markets and the concept of valuation of Financial Assets.
- To acquaint students with behavioural factors and financial markets..
- To analyze real-world cases that illustrate psychological biases, market anomalies, and investor behavior in financial decision-making.

Course Outcomes:

- Students will be able to explain the basic characteristics of Behavioural Economics and Finance.
- Students will be able to evaluate the biases in Financial Markets and discuss the valuation of Financial Assets.
- Students will deal with major implications of human psychology for financial decision makers and for financial markets.
- Students will be able to evaluate and interpret behavioral finance case studies to identify psychological biases and their impact on financial markets.

Sr. No	Syllabus	No. of lectures
01	Unit 1: Introduction to Behavioral Economics and Finance Introduction to Behavioural Economics and Finance, Economics of Decision Making, Decision Making under risk and uncertainty, Non-expected utility preferences, Prospect theory and behavioural biases, Prospect theory and behavioural finance.	15
02	Unit 2: Biases in Financial Markets and Valuation of Financial Assets Beliefs, biases and heuristics, Biases and Financial Decision-Making, Overconfidence of investor behaviour, Valuation of financial assets, Portfolio return and risk	15
03	Unit 3: Behavioral Factors and Financial Markets The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioral factors.	15
04	Unit IV -Case Selection: Exploring psychological influences on financial decision-making, market anomalies, and investor behavior in Behavioral Finance.	15



REFERENCES:

1. Behavioral Finance, William Forbes, Wiley, 2009.
2. Behavioral Finance: Psychology, Decision-Making and Markets, L. F. Ackert and R. Deaves, South-Western College Publication.
3. Investor Behavior: The Psychology of Financial Planning and Investing, H K Baker and V Ricciardi, Wiley, 2018.
4. Kahneman, D. and Tversky, A. (2000). Choices, values and frames. New York : Cambridge Univ. Press.
5. Shefrin, H. (2002), Beyond Greed and Fear; Understanding Behavioural Finance and Psychology of investing. New York; Oxford University Press.
6. Shleifer, A. (2000). Inefficient markets; An introduction to Behavioural Finance. Oxford Univ. Press.
7. Thaler, R. (1993). Advances in Behavioral Finance. Vol. I. New York, Russell Sage Foundation.
8. Thaler, R. (2005). Advances in Behavioural Finance. Vol. II. New York; Princeton University Press



HE-3 OF EXAMINATION

The scheme of assessment should be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
OR	
Online Internal Test of 20 Marks	
Multiple choice Questions 20 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) External Assessment 60 marks

PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks	15
Three short notes of 5 Marks each or Case study	
Total	60
Note: 15 marks questions may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q4 May contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/ External examination.



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	VISUAL DATA INSIGHTS USING PYTHON
2	Semesters	VI
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



VISUAL DATA INSIGHTS USING PYTHON

COURSE CODE:U25AF6VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

This course aims to:

- Understand the basics of data visualization and how Python can be used to represent data effectively.
- Learn advanced visualization techniques and interactive data representation using Seaborn and Plotly.

Course Outcome:

By the end of this course, students will be able to:

- Students will be able to create basic charts and graphs using Matplotlib and Pandas.
- Students will be able to analyze complex datasets and create interactive visualizations for decision-making.

Unit	Topics	Lectures
1	Unit 1: Introduction to Data Visualization with Python Introduction to Data Visualization: Why it's important in real-life (e.g., Finance, Marketing), Setting Up Python for Data Visualization: Installing Python, Jupyter Notebooks Introduction to Basic Python Libraries: Pandas – Handling and preparing data, Matplotlib – Creating basic plots like line charts, bar graphs, and histograms Simple Data Visualization Examples: Plotting student grades, sales data, or market trends, Customizing Visuals: Labels, titles, and legends	15
2	Unit 2: Advanced Data Visualization Concepts Advanced Charts with Matplotlib: Pie charts, scatter plots, and box plots, Seaborn for Better Visualization: Creating heatmaps, violin plots, and pair plots, Comparing data distributions, Visualizing Time Series Data: Trends over time (e.g., monthly sales, stock prices) Interactive Data Visualization: Introduction to Plotly: Creating clickable, interactive charts (e.g., stock market trends) Real-world Project: Visualizing company sales or personal finance data, Interpreting results, and presenting findings in a simple report	15



References:

1. Python Data Analysis, 2nd Edition, Wes McKinney, O'Reilly India Pvt. Ltd.
2. Foundation Python for Data Science, Kennedy Behrman, Addison-Wesley Professional
3. Python Data Visualization Cookbook – Igor Milovanovic
4. Hands-On Data Visualization with Python- Dr. Samuel Chandler

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each	10
Q.1 Multiple choice Questions/True or False 05 Marks	
Q.2. Attempt 1 questions out of 2 Questions 05 Marks	
OR	
Online Internal Test of 10 Marks	
Multiple choice Questions 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	10
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10
Q.2 10 Marks OR 10 Marks	10
Q.3 10 Marks OR 10 Marks	10
Total	30
Note: 10 marks questions may be divided into sub questions of 5 Marks each if required.	

Passing criteria:

Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

B.COM (ACCOUNTING & FINANCE)

Sr. No.	Heading	Particulars
1	Title of the course	ON THE JOB TRAINING (OJT)
2	Semester	VI
3	Level	Undergraduate
4	Pattern	03 years & 06 semesters CBGS OR 04 years & 08 semesters CBGS.
5	To be implemented from	From Academic year 2025-26 in a progressive manner



SIFS Nerul College of Arts, Science & Commerce (Autonomous)
NAAC Re-Accredited 'A' Grade (3rd Cycle)
Department of Arts & Commerce
2022-23

ON THE JOB TRAINING

Programme Name: B.Com. (Accounting & Finance)	Credit ---04
Semester: VI	Marks---100
Course name-- ON JOB TRAINING	Course Code:- U25AF6OJT01

Introduction:

- On Job training (OJT) is an important component of the UG program that provides students with a unique opportunity to bridge the gap between theoretical knowledge gained in the classroom and practical application in a real-world environment.
- On Job training (OJT) aims to equip students with both technical and non-technical skills that are essential for success in the industry.
- By participating in OJT, students are able to apply the concepts and theories learned during their coursework to real-world scenarios. They gain hands-on experience, problem-solving skills, and a deeper understanding of how the industry operates.
- From an organizational perspective, OJT program allows companies to gain insights into the curriculum and content of UG Program. They can provide valuable feedback on the relevance of the coursework and industry requirements, enabling academic institutions to continually improve the program's alignment with industry needs. This collaboration between academia and industry fosters a mutually beneficial relationship, ensuring that students are well-prepared for the job-market.

Enhancing practical Skills through OJT:

- The On the Job Training (OJT) program spans 4-6 weeks, requiring a minimum of 60 to 120 hours of physical presence at the organization.
- Students will be assisted in getting OJT through Placement cell /Individual Departments of the institution/Alumni Network to provide support and guidance in securing positions with reputable organizations.
- OJT must be conducted outside the home institution to expose students to real-world work environment.
- OJT covers any Course in the syllabus, allowing students to align their experience with their academic interest.
- OJT bridges the gap between theoretical knowledge and practical application, preparing students for successful careers in their respective area of interest.



Interning — Flexibility Students have the flexibility to pursue internships in various types of organizations including:

- **Hardware/Manufacturing Firms:** Learn about hardware design, manufacturing processes, and quality assurance.
- **Civic Departments:** Engage with local civic departments such as ward offices, post offices, police stations, or panchayats to understand their functioning and contribute to their activities.
- **Research Centre/University Department/College:** Contribute as research assistants or in similar roles for research projects or initiatives, fostering collaboration between academia and industry.
- **Small-Scale Industries/Service Providers:** Explore opportunities in diverse sectors such as banking, clinics, NGOs, and professional institutions like CA firms or law firms.
- **Industries/Finance and Insurance sector/Management and Media Development Firms:** Gain practical experience and to understand their functioning and contribute to their activities.

OJT mentors: To enhance the learning experience and ensure the quality of the program, each student participating in the OJT will be assigned two mentors: a faculty mentor from the institution and an industry mentor from the organization where the student is interning.

Industry Mentor Role: The industry mentor plays a crucial role in guiding the student during the internship. They ensure that the intern fulfills the requirements of the organization and successfully meets the demands of the assigned project. Through their expertise and experience, industry mentors provide valuable insights into real-world practices and industry expectations.

Faculty Mentor Role: The faculty mentor serves as the overall coordinator of the OJT program. They oversee the entire internship process and evaluate the quality of the OJT in a consistent manner across all students. The faculty mentor ensures that the OJT aligns with the programme objectives and provides valuable learning opportunities. They also facilitate communication between the institution, industry mentor, and student to ensure a fruitful OJT experience. By having both an industry mentor and a faculty mentor, students benefit from a comprehensive guidance system that combines industry expertise and academic support.



The student will make two deliverables as part of the OJT:

1. **Online diary:** Ensures that the student updates daily activity, which can be accessed by both the mentors. Daily entry can be of 3-4 sentences giving a very brief account of the learning/activities/interaction taken place.
2. **OJT report:** A student is expected to make a report based on the OJT he or she has done in an organization. It should contain the following:

It should contain the following:

1. **Certificate:** A certificate from the organization where the OJT was done.
2. **Title:** A suitable title giving the idea about what work the student has performed during the OJT.
3. **Description of the organization:** A small description of the organization where the student has interned.
4. **Description of the activities done by the section where the intern has worked:** A description of the section or cell of the organization where the intern worked. This should give an idea about the type of activity a new employee is expected to do in that section of the organization.
5. **Description of work allotted and done by the intern:** A detailed description of the work allotted, and actual work performed by the intern during the OJT period. It shall be the condensed and structured version of the daily report mentioned in the online diary.
6. **Self-assessment:** A self-assessment by the intern on what he or she has learned during the OJT period. It shall contain both technical as well as interpersonal skills learned in the process.



Maintain the weekly online diary for each week in the following format:

1 st Week	Day	Date	Assessment / Activities Performed	Remarks
	Monday			
	Tuesday			
	Wednesday			
	Thursday			
	Friday			
	Saturday			

Signature of the faculty Mentor: _____

Seal of the College



Appendix-I

(Proforma for the certificate for internship official letter head)

This is to certify that Mr./Ms. of
..... College/Institution worked as an intern as part of his/her UG
Course in of University of Mumbai. The particulars of internship are given
below:

Internship starting date:

Internship ending date:

Actual number of days worked:

Tentative number of hours worked: Hours

Broad area of work:

A small description of work done by the intern during the period:

Signature:

(Seal of the organization)



Appendix-III

(Perform the evaluation of the intern by the industry mentor/ to whom the intern is reporting in the organization)

Professional Evaluation of Intern

Name of Intern: _____

Name of College: _____

(Note: Give a Score in the 1 to 5 scale by putting $\sqrt{\quad}$ in the respective cells)

Sr. No.	Particular	Excellent	Very Good	Good	Moderate	Satisfactory
1	Attendance & Punctuality					
2	Ability to work in a team					
3	Written and oral Communication Skills					
4	Problem solving Skills					
5	Ability to grasp new concepts					
6	Technical skill in terms of technology, programming etc.					
7	Ability to complete the task					
8	Quality of overall work done					

Comment:

Signature: _____

Name: _____

Designation: _____

Contact details: _____

Email: _____

Evaluation:

1. Presentation of the Project

2. Project Report Evaluation

