

# MATA GUJRI COLLEGE

Sri Fatehgarh Sahib

(AN AUTONOMOUS COLLEGE)

Affiliated to Punjabi University,  
Patiala

**SYLLABI**

**For**

**B.Com (Accounting And Finance) Part II**

(Semester III & IV)

**Under Choice Based Credit System**

**Programme Code: BAF**



**Academic Session:2023-24**

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**Approved by Board of Studies on May 05, 2023**

**Approved by Academic Council on .....**

*Handwritten signatures and names:*  
Najaf - Beandhu  
Hsedhu  
Furmy  
Dulle  
Rab  
Rbn  
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**Scheme of Syllabus for B. Com (Accounting and Finance): II  
(3<sup>rd</sup> Semester)  
As per CBCS  
Session 2023-24**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External assessment	Total marks
<b>Semester III</b>						
BAF 301	Corporate Accounting	Core Course C- 5	(4+1)	25	75	100
ITLP 302	Income Tax Law and Practices	Core Course C- 6	(4+1)	25	75	100
BAF 303	Indian Financial System	Core Course C- 7	(4+1)	25	75	100
EC 304	E-Commerce	Generic Elective (GE)-03	(4+1)	25	75	100
UGCS 1925	Computer Applications in Business	Skill Enhancement Elective Course(SEC)-2	4	25	75	100
BAF 306	Seminar (Based on Summer Training)	Ability Enhancement Compulsory Course(AEC)-3	3	50		50
<b>Total Credits</b>			<b>27</b>			

Note : Procedure for Seminars: The evaluation criteria for seminars (based on summer training) is as under

Paper Presentation and handling questions	20 Marks
Participation/Discussion	15 Marks
Paper Evaluation	15 Marks

*Beardhu*  
*Handu* *Rish* *Hedhu*  
*Danu* *Rbu*  
*Handu* *Randepkar*  
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**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester III)**  
**BAF 301: CORPORATE ACCOUNTING**

**Time Allowed: 3 Hrs.**

**Pass Marks: 35%**

**Total Credits:(4+1)**

**Note: Simple Calculator (not scientific) is allowed**

**Max Marks: 100 Marks**

**Internal Assessment: 25 Marks**

**External Assessment: 75 Marks**

**Course Objective:** To help the students to acquire the basic knowledge of the corporate accounting.

**Course Learning Outcome:**

On completion of this course, learners will be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: prepare financial statements of a company.

CO3: understand the accounting treatment for companies undergoing amalgamation, external reconstruction and internal reconstruction.

CO4: define the concept of liquidation and prepare liquidators final statement of accounts.

**UNIT-I**

Company Accounts regarding Issue of Share Capital & Debentures, Issue of Bonus & Right Shares, Underwriting of Shares & Debentures, Redemption of Preference Shares & Debentures, Accounts of Underwriters, Book Building Process.

**UNIT-II**

Managerial Remuneration, Final Accounts of Companies, Amalgamation, Internal Reconstruction, Valuation of Shares and Goodwill, Liquidation of Company: Statement of Affairs, Deficiency Accounts and Liquidator's Statement.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (two theories and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

**Suggested Readings:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, "Corporate Accounting", Sultan Chand and Sons, New Delhi.
3. Goyal V.K., "Corporate Accounting", Excel Books, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", Vikas Publication, New Delhi.
5. Sah Raj Kumar, Corporate Accounting, Singhal Publication Publishers & Book Seller, New Delhi.

*Beardell*  
*Majumdar*  
*H. S. Dhillon*  
*R. S. Dhillon*  
*S. Dhillon*  
*Kandarpkar*  
*d. h. Khan*

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester III)**  
**ITLP 302: INCOME TAX LAW AND PRACTICES**

**Time Allowed: 3 Hrs.**

**Pass Marks: 35%**

**Total Credits:(4+1)**

**Note: Simple Calculator (not scientific) is allowed**

**Max Marks: 100 Marks**

**Internal Assessment: 25 Marks**

**External Assessment: 75 Marks**

**Course Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant rules.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and to compute income under those heads.

CO3: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO4: compute tax liability of individuals and firms and understand the provisions of filing return of income.

**UNIT I**

- Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status, Exempted incomes under section 10.
- Income from Salaries; Income from house property.

**UNIT II**

- Profits and gains of business or profession; Capital gains; Income from other sources
- Income of other persons included in assessee's total income; Set-off and carry forward of losses. Deductions from gross total income. Computation of total income and tax liability of an individual.
- Online filing of returns of income.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 very short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from Section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition.* Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, New Delhi.
3. Mittal, Preeti R. and Bansal, Anshika. *Income Tax Law and Practice.* Sultan Chand & Sons.

*Handwritten signatures and initials:*  
Bhandal, Nayyar, H. S. Dhillon, P. Singh, R. Singh, R. Singh, P. Singh, A. H. K.

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester III)**  
**BAF 303: INDIAN FINANCIAL SYSTEM**

**Time Allowed: 3 Hours**  
**Pass Marks: 35%**  
**Credits: (4+1)**

**Max Marks: 100 Marks**  
**Internal Assessment: 25 Marks**  
**External Assessment: 75 Marks**

**Course Objective:** The objective of the paper is to provide conceptual knowledge of Indian Financial System to the students.

**Course Learning Outcomes:**

On completion of this course, learners will be able to:

- CO1: understand the role and function of the financial system.
- CO2: demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- CO3: evaluate and create strategies to promote financial products and services.
- CO4: explore the components of financial markets and functions of SEBI as a regulator.

**UNIT-I**

- Indian Financial System: Structure and components of Indian financial system, Relation between financial system and economic growth.
- Commercial banking: introduction, its role in project finance and working capital finance. Development Banks: Concept, objectives, and their role, Central and State level Development banks.
- RBI: Organisation , functions ,credit creation ,credit control ,Recent Monetary Policy

**UNIT-II**

- Financial Markets: Capital market, Primary and Secondary market, Instruments and participants in Indian Capital market, Reforms in Indian Capital market.
- Money Market: Instruments, submarkets and participants in Indian money market, Reforms in Indian money market.
- SEBI – Organisation, Functions, SEBI as a regulator.
- Interest Rate Structure: Determinants of Interest Rates, Differential interest Rates, Recent Changes in Interest Rate Structure.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

**Suggested Readings**

1. Khan M.Y., "Financial System", Tata McGraw Hill, NewDelhi.
2. Machiraju, "Indian Financial System", VikasPublishers.
3. Bhole, L.M., "Financial Institutions and Markets", Tata McGraw Hill, NewDelhi.
4. Pathak, B.V., "The Indian **Financial System** : Markets, Institutions and Services", PearsonPublishers.

*Handwritten signatures and initials:*  
H. S. Bhandari, N. S. Bhandari, P. S. Bhandari, R. S. Bhandari, S. S. Bhandari, T. S. Bhandari, U. S. Bhandari, V. S. Bhandari, W. S. Bhandari, X. S. Bhandari, Y. S. Bhandari, Z. S. Bhandari.

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester III)**  
**EC 304: E- COMMERCE**

**Time Allowed: 3 Hrs.**

**Pass Marks: 35%**

**Total Credits: (4+1)**

**Course Objective:** To enable the students to become familiar with the mechanism for conducting business transactions through electronic means.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: understand the Security and Encryption, IT act and various security issues involved in e-commerce.

CO3: identify the modes of e-payment, risks involved in e-payment and online business transactions.

CO4: understanding the concept of applications of E-Governance

**UNIT - I**

- **E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, E-commerce vs. E-Business e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce,
- **Technology used in E-commerce:** The dynamics of world wide web and internet( meaning, evolution, features), **Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),
- **IT Act 2008 and Cyber Crimes:** Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**UNIT-II**

- **E-payment System:** meaning, Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
- **On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, EDI, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}, Online consumer shopping.
- **E-Governance:** Meaning, objectives, scope, E-government versus E-governance, Components and types of interaction in e-governance, benefits of e-governance. E-Governance Models, E-Governance initiatives in India.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed. McGraw Hill Education
3. Dr. Shivani Arora, *Fundamentals of E-Commerce*, Taxmann
4. C.S. V Murthy, *E-Commerce*, Himalaya Publishers

*By* *Beaudley*  
*Heedley* *Reh* *Reh* *Reh*  
*Reh* *Reh* *Reh* *Reh*

**B.COM(A & F)-II<sup>nd</sup> SEMESTER)**  
**UGCS1925: COMPUTER APPLICATIONS IN BUSINESS**

**Time Allowed:** 3 Hrs.  
**External Examination:** 75  
**Internal Assessment (Practical):** 25

**Max. Marks:** 100  
**Credit:** 4+1

**A) Instructions for paper-setter**

The question paper will consist of three units I, II and III. Unit I and II will have four questions from each unit of the syllabus and will carry 12 marks each. Unit III will have 9 short answer type questions which will cover the entire syllabus uniformly and will carry 3 marks each.

**B) Instructions for candidates**

1. Candidates are required to attempt two questions each from unit I and II . Unit III is compulsory.
2. Use of scientific calculator is allowed.

**Unit -I**

**Computer:** Introduction, Functions and Classification of Computer, Overview of Software and Hardware, Input and Output devices,

**Introduction to Operating System-**Functions, Working with files and folders, Understanding the control panel, Opening and exiting Windows application. Copying and moving information between windows.

**Computer Software:** Types of Software, firmware.

**Unit-II**

**Computer Languages:** Machine Language, Assembly Language, High Level Language, 4GL, Translators, Interpreters, Compilers, Assemblers.

**Computer Network:** Introduction, Transmission Modes, Transmission Media, Network Devices, Network Topologies, Types of Network Network Security.

**Internet and its Applications:** Web browser, email, World Wide Web, searching on the web, video conferencing.

**Note: Internal Assessment will be Based on Lab Work and Lab Practical File**

**Text Books:**

1. Office the Complete Reference by Stephen L. Nelson
2. Office 2000 Complete by Amy Romanoff and SheryBunnilli
3. P.K. Sinha and P. Sinha, Foundations of Computing, First Edition,



**Software Lab  
Office Automation**

**Internal Assessment (Practical): 30**

**Office Automation :** Introduction, Today's office, need for office automation, its advantages, disadvantages and office automation tools.

**Word Processing :** Formatting Text, Pages, Lists, Tables, Mail Merge

**Spreadsheets:** Worksheets, Formatting data, creating charts and graphs, using formulas and functions, macros, Pivot Table

**Presentation Tools:** Adding and formatting text, pictures, graphic objects, including charts, objects, formatting slides, notes, hand-outs, slideshows, using transitions, animations

**Internet:** Using Internet, Browser, E-mail, Search Engines.

**Note: The breakup of marks for the Practical will be as under:**

- |                                      |          |
|--------------------------------------|----------|
| 1. Lab Record                        | 10 Marks |
| 2. Viva - Voce                       | 10 marks |
| 3. Program Development and Execution | 10 marks |





Session 2023-24  
B.Com (Accounting and Finance) II (Semester III)  
BAF 306: SEMINAR

Internal Evaluation: 50 Marks

The evaluation criterion for seminars (based on summer training) is as under:-

Paper Presentation and handling questions	20 Marks
Participation/Discussion	15 Marks
Paper Evaluation	15 Marks

*[Handwritten signatures and names]*  
Rishabh  
Gurpreet  
Hardeep  
Beant Singh  
Rohit  
Jaspreet  
Nayantika  
Randeep Kaur  
Dilpreet  
Anshu  
Chhavi

**Scheme of Syllabus for B. Com (Accounting and Finance): II  
(4<sup>th</sup> Semester)  
As per CBCS  
Session 2023-24**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External assessment	Total marks
<b>Semester IV</b>						
BAF 401	Contemporary Accounting	Core Course C-8	(4+1)	25	75	100
ITL 402	Indirect Tax Law	Core Course C-9	(4+1)	25	75	100
BAF 403	Financial Management	Core Course C-10	(4+1)	25	75	100
BAF 404	Business Mathematics and Statistics	Generic Elective (GE)- 04	(4+1)	25	75	100
BAF405	Workshop on Tax Procedures	Skill-Enhancement Elective Course (SEC)- 3	3	50	-	50
		<b>Total Credits</b>	<b>23</b>			

*Beaudhy*  
*guru*  
*Dinesh*  
*Rishi*  
*Hosdhu*  
*Rohit*  
*Dy. Jind*  
*Chaitan*  
*Nayant*  
*Randeepan*

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester IV)**  
**BAF 401 CONTEMPORARY ACCOUNTING**

**Time Allowed: 3 Hours**  
**Pass Marks: 35%**  
**Credits: (4+1)**

**Max Marks: 100 Marks**  
**Internal Assessment: 25 Marks**  
**External Assessment: 75 Marks**

**Course Objective:** To help the students to acquire the basic knowledge of the contemporary accounting.

**Course Learning Outcomes:** After doing this course, students should be able to:

- CO1: understand the development of International Accounting Standards and convergence of Indian standards with international standards.
- CO2: know the Corporate Reporting practices and its recent trends.
- CO3: understand the concept of Price level accounting, Human Resource accounting, Value Added accounting.
- CO4: understanding different aspects of accounting mechanism of Companies.

**Unit I**

- Indian Accounting Standards- Development, Role of ASB, Progress in standard setting in India, Convergence of Indian Accounting standards with international standards: Need and Status, IASB, Ind. AS I, Ind. AS 2, Ind. AS 7
- Corporate Financial Reporting: Meaning, Objectives, Qualitative characteristics, Factors determining reporting requirements, Reporting practices of Indian Companies
- Value Added Accounting: Meaning, Measurement and EVA in India

**Unit II**

- Price level Accounting: Purpose methods covering GPPA, RCA, NRVA, VBA and CCCPPA, Guidelines of ICAI on Price Level Accounting and its adoption in India,
- Cash Flow Accounting: Concept, Main features, Benefits and Criticism
- Human Resource Accounting: Concept, Methods, significance and limitations, Disclosure of HRA information by Indian Companies.
- Social Accounting: Concept, Uses, scope, various approaches and social disclosure practices in India

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

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Nayyar -  
Branaly  
Anurag  
Kumar  
Dullu  
Gym  
Rishabh  
Haseed  
Rb  
Randeep  
H. H. Khan

**Suggested Readings:**

1. Kumar Arun ,Basu&Saha Malayendu, Studies in Accounting & Finance :Contemporary Issues &Debates, Pearson Education .
2. Maheshwari S.N. & Maheshwari V.L., Advanced Accountancy Vol-II , Vikas PublishingCo.
3. L.S. Porwal, "Accounting Theory", Tata McGrawHill
4. Jawahar Lal, "Accounting Theory", S. Chand & Sons
5. International Financial Reporting Standards (IFRSs)- by Taxmann Publications PLtd.

BSanella  
Rishu  
Hedius  
Dinesh  
Ran  
Dinesh  
Nayant - Randekkan  
Ran

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester IV)**  
**ITL 402-INDIRECT TAX LAW**

**Time Allowed: 3 Hours**  
**Pass Marks: 35%**  
**Credits: (4+1)**

**Max Marks: 100 Marks**  
**Internal Assessment: 25 Marks**  
**External Assessment: 75 Marks**

**Course Objective:** The objective of this paper is to provide basic knowledge and equip students with application of principles and provisions of GST Act and Customs Laws.

**Course Learning Outcomes:**

After completing the course, the students shall be able to:

- CO1 understand the concept of GST, GST Act and GST models.
- CO2 understand the provisions of registration, Levy & collection, and composition, powers and duties of GST council.
- CO3 understand the provisions regarding utilization of input tax credit, offences and penalties.
- CO4 familiar with the basic concepts of Custom Act and its relevant provisions regarding valuation of goods, clearance procedure, assessment and remission of custom duty.

**UNIT – I**

- Goods and Services Tax: Meaning, Features & Scope; Benefits and Limitations of GST. Taxes of Centre and State subsumed under GST,
- Comprehensive structure of GST Model: Australian Model, Canadian Model, Kelkar Shah Model;
- Registration Procedure, Amendments and Cancellation. Time and Value of Supply. Levy & collection of GST. GST Council & Administrative authorities.
- Tax Invoices Debit & Credit Notes.

**UNIT- II**

- Input Tax credit, Accounts and Records, Return and Payments of tax,
- Offences & penalties, Appeal & Revision under GST.
- Customs Act: Basic Concept, Types of Custom Duties, Valuation of goods, Procedure for import & export, Procedure followed by person in charge of conveyance, Importer and exporter,
- Assessment of custom duty, Exemptions from Custom Duty, Remission from Custom duty.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

**Suggested Readings:**

1. Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal : Goods and Services Tax, Bloomsbury Publications
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxmann's Publication.
5. Taxmann's GST Manual.

*Bevanth*  
*Harsh*  
*Manoj*  
*Pradeep*  
*Ravi*  
*Rohit*  
*Sandeep*  
*Shubh*  
*Shubh*  
*Pandey*  
*H. H. Khan*

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester IV)**  
**BAF 403: FINANCIAL MANAGEMENT**

**Time Allowed: 3 Hrs.**

**Pass Marks: 35%**

**Total Credits: (4+1)**

**Note: Simple Calculator (not scientific) is allowed**

**Max Marks: 100 Marks**

**Internal Assessment: 25 Marks**

**External Assessment: 75 Marks**

**Course Objective:** The objective of the paper is to familiarize the students with the principles and practices of financial management.

**Course Learning Outcomes:**

After completing the course, the students shall be able to:

CO1: explain the nature, scope and objective of financial management.

CO2: analyze Capital Budgeting process and techniques including NPV, IRR and Profitability Index and the concept of cost of capital along with methods for calculating cost of capital.

CO3: examine various Capital structure theories and learn the concept of leverage.

CO4: critically examine basic Theories and policies of Dividend and working capital along with an overview of cash, receivables and inventory management.

**UNIT-I**

- Financial Management: Financial goals; Profit maximization vs. wealth maximization. Finance functions; investment, financing, and dividend decisions.
- Capital Budgeting: Nature of investment decisions, investment evaluation criteria: payback period, accounting rate of return, net present value, internal rate of return, profitability index: NPV and IRR comparison. Capital rationing.
- Cost of capital: Concept and components of cost of capital. Methods for Calculating cost of equity capital, Cost of Preference Share Capital, Cost of Retained Earnings and Cost of Debt, Weighted Average Cost of capital (WACC) and Marginal cost of capital.

**UNIT- II**

- Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).
- Operating, Financial and Combined Leverage: Measurement; Effects on profit, analyzing alternate financial plans.
- Dividend Policies: Issues in Dividend Policies; Walter's model; Gordon's model; M.M. Hypothesis, Forms of dividends and determinants of dividend policy.
- Working Capital: Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining of Working Capital requirements. Management of Working Capital: Management of cash, Management of receivables, Management of inventories.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions ( two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions ( two theory and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

Nayyil -

B. S. ...  
R. S. ...  
D. S. ...  
R. S. ...  
R. S. ...

Com  
H. S. ...

R. S. ...  
R. S. ...

H. S. ...

### INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks.  
Section-C is compulsory and each short note carries 03 marks.

#### Suggested Readings:

1. Khan & Jain, "Financial Management", Tata McGrawHill.
2. Brealey & Meyers, "Principles of Corporate Finance", McGrawHill.
3. Ross, Waterfield & Jaffe Corporate Finance
4. Parsana Chandra, "Financial Management", McGrawHill.
5. Van Horne, "Financial Management and Policy", Pearson Publishers.

Beardley  
Fisher  
Duffy  
Rish  
Rohit  
Hedder  
Ramesh  
Gym  
Chaitan  
Nayak

**Session 2023-24**  
**B.Com (Accounting and Finance) II (Semester IV)**  
**BAF 404: BUSINESS MATHEMATICS AND STATISTICS**

**Time Allowed: 3 Hrs.**

**Pass Marks: 35%**

**Total Credits: (4+1)**

**Notes: Simple Calculator (not scientific) is allowed**

**Max Marks: 100 Marks**

**Internal Assessment: 25 Marks**

**External Assessment: 75 Marks**

**Course Objective:** The objective of this course is to familiarize students with the applications of statistical techniques in business decision-making.

**Course Learning Outcomes:**

After completing the course, the student shall be able to:

CO1: acquire proficiency in using different mathematical tools (matrices and mathematics of finance) in solving real life business and economic problems.

CO2: application knowledge of differentiation in real life problems.

CO3: develop an understanding of the various averages and measures of dispersion to describe statistical data.

CO4: understand the relationship between two variables through correlation, regression and index number.

**UNIT-I**

- Matrices: Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint ; Applications of matrices to solve simple business and economic problems.
- Differentiation: Rules of differentiation – simple standard forms. Applications of differentiation.
- Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

**UNIT-II**

- Measures of Central Tendency: Mean, median and mode. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Standard deviation and variance.
- Correlation: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank order correlation.
- Regression: Regression equations and estimation.
- Index Numbers: Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted.
- Time series analysis: Finding trend by moving average method

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions( two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03marks.

**Suggested Readings:**

1. N.D. Vohra ,Business Mathematics and Statistics, McGraw Hill Education(India)Pvt Ltd
2. J. K. Sharma, Business Statistics, Pearson Education.
3. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
4. Sultan Chand and Sons, New Delhi.

*B. Sandhu*

*and others*

*R. Gupta*

*A. Singh*

*S. Singh*



Session 2023-24  
B.Com (Accounting and Finance) II (Semester IV)  
BAF 405 WORKSHOP ON TAX PROCEDURES

Internal Evaluation: 50 marks  
Pass Marks: 35%  
Credits: 3

**Course Objective:** To impart knowledge of practical aspects of income tax and to enable students to apply the same practically.

**Course Learning Outcomes:** After completing the course, the student shall be able to:

CO1: learn how to apply for PAN online and ITR forms.

CO2: develop the ability to file online returns of income for individual and sole proprietorship.

CO3: understand the rectification procedure and relief u/s 89(1).

CO4: understand the concept of TDS along with TDS rates and TDS returns, TIN and form 26AS.

**UNIT I**

PAN: Introduction and PAN application procedure. Return filing: Overview of ITR Forms, E filing of Income tax returns for Individual, deceased individual and Partnership firm, Rectification, Relief u/s 89(1).

**UNIT II**

TDS, Rates, Due dates and TDS returns.

TDS return Forms: 24Q, 26Q, 27Q, 27EQ.

TIN

Checking Form 26 AS

**INSTRUCTIONS FOR EVALUATION**

The students shall prepare a report on the topic assigned by the teacher concerned. The students shall also appear for the practical and viva at the end of the semester for evaluation. Which will comprise of the following:-

Attendance	-10 Marks
Report	-20 Marks
Practical & VIVA	-20 Marks

*[Handwritten signatures and names]*  
Lyn  
Roh  
H. Siddhu  
Bsanalkh  
Rupit  
Randeepan  
Chaitan  
Nayjitha