

University of Mumbai



**Revised Syllabus and Question Paper
Pattern of Courses
of
B.Com. (Financial Management)
Programme
at
Third Year
Semester V and VI**

**Under Choice Based Credit, Grading and
Semester System**

With Effect from Academic Year 2018-2019

B.Com. (Financial Management) Programme Under Choice Based Credit, Grading and Semester System

T.Y.B.Com. (Financial Management)

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1, 2, 3 & 4	*Any four courses from the following list of the courses	12	1, 2, 3 & 4	*Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Financial Management-I	04	5	Financial Management-II	04
6	Research Methodology in Financial Management	04	6	Project Work	04
Total Credits		20	Total Credits		20

- ✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
1	Corporate Accounting -III	1	Corporate Accounting –IV
2	Auditing-I	2	Auditing-II
3	Management Information Systems	3	Financial Reporting
4	Business Ethics	4	Organisational Behaviour
5	Personal Financial Planning	5	Econometrics in Finance
6	Financial Analysis and Business Valuation	6	Security Analysis & Portfolio Management
Note: Course selected in Semester V will continue in Semester VI			

B.Com. (Financial Management) Programme
Under Choice Based Credit, Grading and Semester System

Courses Structure

(To be implemented from Academic Year 2018-2019)

Semester V

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
1, 2, 3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>	
5	Financial Management-I	04
6	Research Methodology in Financial Management	04
Total Credits		20

<i>*List of Elective Courses for Semester V (Any Four)</i>	
1	Corporate Accounting -III
2	Auditing-I
3	Management Information Systems
4	Business Ethics
5	Personal Financial Planning
6	Financial Analysis and Business Valuation

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

1. Corporate Accounts- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	15
2	Final Accounts of Insurance Company (Excl. Life Insurance)	15
3	Investment Accounting (w.r.t. Accounting Standard - 13)	15
4	Accounting for Foreign Currency Transaction	15
	Total	60

Sr. No.	Modules/Units
1	Final Accounts of Banking Company
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts.</p> <p>Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.</p> <p>Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets.</p> <p>Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	Final Accounts of Insurance Company (Excl. Life Insurance)
	<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance</p> <p>Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>
3	Investment Accounting (w.r.t. Accounting Standard- 13)
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>
4	Accounting for Foreign Currency Transaction
	<p>In relation to purchase and sale of goods, services and assets and loan and credit transactions.</p> <p>Computation and treatment of exchange rate differences</p>

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

2. Auditing- I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques	15
4	Internal Audit	15
Total		60

Sr. No.	Modules/Units
1	Introduction to Auditing
	<ul style="list-style-type: none"> • Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing V/s Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing Materiality, Going Concern
2	Audit Planning, Procedures and Documentation
	<ul style="list-style-type: none"> • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance
3	Auditing Techniques
	<ul style="list-style-type: none"> • Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales & Debtors, Purchases & Creditors, Wages & Salaries • Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4	Internal Audit
	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

3. Management Information Systems

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Management Information Systems	15
2	Information, Management and Decision Making	15
3	Systems Analysis and Design and Decision Support Systems	15
4	Management Issues in MIS	15
Total		60

SN	Modules/Units
1	Management Information Systems
	<ul style="list-style-type: none"> (a) Need, Purpose and Objectives (b) Contemporary Approaches to Management Information Systems (MIS) (c) Information as a strategic resource, Use of information for competitive advantage (d) Management Information Systems as an instrument for the organizational change.
2	Information, Management and Decision Making
	<ul style="list-style-type: none"> (a) Models of Decision Making: Classical, Administrative and Herbert Simon's Models (b) Attributes of information and its relevance to Decision Making (c) Types of information.
3	Systems Analysis and Design and Decision Support Systems
	<ul style="list-style-type: none"> (a) Systems Development Life Cycle, Alternative System Building Approaches, Prototyping model Spiral Model, Rapid Development Tools, CASE Tools. (b) Decision Support Systems: Group Decision Support Systems, Executive Information Systems, Executive Support Systems, Expert Systems and Knowledge Based Expert Systems, Artificial Intelligence.
4	Management Issues in MIS
	<ul style="list-style-type: none"> (a) Information Security and Control, Quality Assurance (b) Ethical and Social Dimensions (c) Intellectual Property Rights as related to IT Services /IT Products Managing Global Information Systems.

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

4. Business Ethics

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Ethics and Area of Business Ethics	15
2	Business Ethics in Global Economy	15
3	Corporate Social Responsibility	15
4	Functional Ethics	15
	Total	60

Sr.No.	Modules/Units
1	Introduction to ethics and area of Business Ethics
	<ul style="list-style-type: none"> ➤ Meaning of ethics, Moral and values ➤ Importance of Ethics ➤ Types of Ethics ➤ Theories of Ethics ➤ Business Ethics Meaning, Definition ➤ Nature and Importance of Business Ethics ➤ Types of Business Ethics ➤ Causes of Unethical behaviour ➤ Factors influencing business ethics ➤ Corporate Ethics, Individual ethics, Professional Ethics ➤ Gandhian Philosophy of ethical behaviour ➤ Ethical Challenges for managers in the 21st Century
2	Business Ethics in Global Economy
	<ul style="list-style-type: none"> ➤ Concept of Globalization ➤ Global Business Network ➤ Relationship among Business, Business Ethics and Business Development ➤ Developing Business ethics in Global Economy ➤ Marketing ethics in foreign trade ➤ Role of Business Ethics in business ➤ Ethical Issues in e-commerce ➤ Measures to prevent unethical practices in e-commerce
3	Corporate Social Responsibility
	<ul style="list-style-type: none"> ➤ Concept of Corporate Social Responsibility ➤ Various CSR of Business ➤ Relationship between C.S.R. and Business Ethics ➤ Business Ethics and Environment Protection ➤ Business Ethics and Consumer Protection ➤ Business Ethics and Social Justice ➤ Arguments for and against Corporate Social Responsibility
4	Functional Ethics
	<ul style="list-style-type: none"> ➤ Meaning of Functional Ethics ➤ Types of Ethics according to Functions of Business, (Marketing, HRM & Finance) ➤ Patents, ➤ Copy-rights ➤ Intellectual Property Rights ➤ Trade Marks ➤ Ethical Issues in patents, copy-rights, Intellectual Property Rights and Trade Mark

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1. Elective Courses (EC)

5. Personal Financial Planning

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Financial Plan and Budgeting	15
2	Managing your money and Career Planning	15
3	Financial Assets and Protection of Assets	15
4	Retirement planning and You	15
	Total	60

Sr. No.	Modules/Units
1	Financial Plan and Budgeting
	Meaning of Financial Plan, Need, Financial Literacy, Components of Financial Plan, Building Financial plans, Meaning of Budgeting, Cash inflow and outflow, Cash Flow Analysis, Importance of Budgeting. Simple practical problems
2	Managing your money and Career Planning
	Factors considered to manage your money, Interest Rate, Yield Curves, Real Return, Key Indicators – Leading, Lagging & Concurrent, Financial Goals and Career Planning, Life Cycle Management
3	Financing Assets and Protection of Assets
	Types of Investment, Risk and Return of investors, Asset Allocation Strategies – Strategic, Tactical & Life-Cycle based. Goal Based Finance, Active and Passive Investment Strategies. Meaning of Insurance, Life Insurance and General Insurance Policies, Calculation of Human Life Value- Belth Method /CPT, Return Calculation (CAGR, Post-Tax Returns), Net worth Calculation
4	Retirement planning and You
	Different Salary Component , Meaning of Retirement Planning, Types, Need and Purpose, Financial objective of retirement planning, Different factors and Principles for Wealth Creation, Life Cycle Planning, Evaluation and planning for retirement, Pre and Post Retirement Strategies. Pension Schemes, Tax Saving Schemes and Types of Annuity Simple Practical questions

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
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1. Elective Courses (EC)

6. Financial Planning and Business Valuation

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Analysis of Financial Statement and Statement of Shareholder's Equity	15
2	Analysis of Income, Profitability, Growth and Sustainable Earning	15
3	Business Valuation and Models	15
4	Valuation of Business for Mergers & Acquisitions and Valuation of Intellectual Property	15
Total		60

Sr. No.	Modules/Units
1	Analysis of Financial Statement and Statement of Shareholder's Equity
	Meaning, Importance and Types of Financial Analysis, Financial Statement Analysis and its importance and Limitations, Analysis and Interpretation – Benefits, Limitations and types, Financial Statement Analysis - Traditional Approach vs. Modern Approach Reformulating the Statement of Owner's Equity, Comprehensive Income Reporting – Simple Practical problem based on Comprehensive Income reporting
2	Analysis of Income, Profitability, Growth and Sustainable Earning
	Analysis of Changes in income, Bond Analysis, Profitability Analysis – Sales Variance, Leverages, Theory of Growth analysis and Analysis of changes in profitability & sustainable growth Simple Practical Problems excluding Growth and Sustainable Analysis
3	Business Valuation and Models
	Meaning, Principles, Techniques and Role of Valuation, Free Cash Flow Valuation, Valuation of Firm (CVA & EVA), Contingent Claim Valuation. Simple Practical Problems based on EVA.
4	Valuation of Business for Mergers & Acquisitions and Valuation of Intellectual Property
	Basics of Merger and Acquisitions, Approaches to Valuations in case of M & A, Selection of Appropriate Cost of Capital for valuation, Forms of Consideration and Terms of Acquisition, Exchange Ratio Based used for Computation. Theory of Intellectual Property and Methods of Valuation, Valuation of Brands, Valuations of Real Estate Simple practical problems based on Consideration and Terms of Acquisition, Exchange Ratio Based used for Computation, Valuation of Brands and Real Estate

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
with effect from the Academic Year 2018-2019**

2. Core Courses (CC)

1. Financial Management -I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	15
2	Investment Decisions	15
3	Types of Financing	15
4	Cost of Capital	15
	Total	60

Sr.No.	Modules/Units
1	Introduction to Financial Management
	<ul style="list-style-type: none"> (a) Introduction (b) Meaning (c) Importance (d) Scope and Objectives (e) Profit v/s Value Maximization (f) The Time Value of Money (g) Present Value (h) Internal Rate of Return (i) Bonds Returns (j) The Returns from Stocks (k) Annuity (l) Techniques of Discounting (m) Techniques of Compounding
2	Investment Decisions
	<ul style="list-style-type: none"> (a) Introduction (b) Purpose of Capital Budgeting (c) Capital Budgeting Process (d) Types of Capital Investment Decisions (e) Project Cash Flows and Net Profit Approval (f) 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 (g) Capital Budgeting Techniques(Only Time Adjusted/Discounted Cash Flows) Net Present Value, PI, IRR, Discounted Pay Back (h) Capital Rationing <p><i>(Note: Problems on Computation of Cash Inflow, Ranking of Projects on Various Techniques, Selection and Analysis with/without Capital Rationing.(Excluding Comparison of IRR with Required Rate of Return i.e. Cut off Rate, IRR and Mutually Exclusive Projects with Unequal Lives, Multiple IRR)</i></p>
3	Types of Financing
	<ul style="list-style-type: none"> (a) Introduction (b) Needs of Finance and Sources: Long Term, Medium Term, Short Term (c) Long Term Sources of Finance (d) Short Term Sources of Finance
4	Cost of Capital
	<ul style="list-style-type: none"> (a) Introduction (b) Definition and Importance of Cost of Capital (c) Measurement of Cost of Capital (d) WACC

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
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2. Core Courses (CC)

2. Research Methodology in Financial Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	15
2	Data Collection and Processing	15
3	Data Analysis and Interpretation	20
4	Research Report	10
	Total	60

No.	Modules/Units
1	Introduction to Research
	<ul style="list-style-type: none"> • Meaning, Objectives and Importance of Research • Types of Research • Research Process • Characteristics of Good Research • Hypothesis-Meaning, Nature, Significance, • Types of hypothesis and Sources • Research Design– Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design • Sampling– a) Meaning of Sample and Sampling, b)Methods of Sampling i) Non-Probability Sampling–Convenient, Judgment, Quota, Snow ball ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.
2	Data Collection and Processing
	<ul style="list-style-type: none"> • Types of Data and Sources-Primary and Secondary Data Sources • Methods of Collection of Primary data: <ul style="list-style-type: none"> a. Observation- i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets) b. Experimental i) Field ii) Laboratory c. Interview – i) Personal Interview ii) focused group, iii) in- depth interviews Method d. Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument– i) Questionnaire designing. a. Types of questions–i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions f. Scaling techniques- i) Likert scale, ii) Semantic Differential scale.
3	Data Analysis and Interpretation
	<ul style="list-style-type: none"> • Processing of Data– Meaning & Essentials of i) Editing ii) Coding iii) Tabulation • Analysis of Data-Meaning, Purpose, Types. • Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis, Measures of Central Tendency, Measures of Dispersion, Correlation and Regression Analysis • Testing of hypothesis– One Sample T- Test, Chi Square and Paired Sample Test
4	Research Report
	<p>Report writing – i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report</p>

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester V
with effect from the Academic Year 2018-2019**

Reference Books

Reference Books

Corporate Accounting- III

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Auditing-I

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi

Management Information Systems

- Management Information Systems - Gordon B davis and MargetheH Olson - TMGH, New Delhi
- Management Information Systems - Sadagopan Prentice hall of India
- Management Information Systems - W.S Jawadekar TMGH, New Delhi

- Management Information systems – Kenneth C Laudon

Business Ethics

- Business Ethics - O.C. Ferrell, John Paul Fraedrich, Linda Ferrell.
- Business Ethics – David J Fritzsche
- Prespectives in Business Ethics- Laura Hartman- Mcgraw Hill
- Ethics in Management- S A Sherlekar
- Business Ethics - GautamPherwani
- Business Ethics – Ritu Pamraj.

Personal Financial Planning

- Private Wealth Management: The Complete Reference for the Personal Financial Planner, Ninth Edition - G. Victor Hallman, Jerry S. Rosenbloom - McGraw Hill Professional
- Personal Financial Planning – Gitman, Joehnkand and Billingslay
- Personal Financial Management - Nico Swart - Juta and Company Ltd.

Financial Analysis and Business Valuation

- Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
- The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Swhweish: Mc Graw hill
- Business Valuation: Pitabas Mohanty- Taxmann
- Mergers Acquisitions and Business Valuation - Ravindhar Vadapalli
- Financial Statement Analysis- Sinha - Prentice-Hall Of India Pvt. Limited
- Financial Analysis and Business Valuation - Mrityunjay Acharjee, CMA Manas Kumar Thakur

Financial Management-I

- Fundamental of Financial Management – Prasanna Chandra – Tata McGraw Hill
- Fundamental of Financial Management – V Sharan Pearson Education
- Principles of Corporate Finance – R A Brealy& S C Myres - Tata McGraw Hill

Research Methodology in Financial Management

- Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
- Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
- Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
- Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd
- Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
- Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid.
- Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York
- Research and Methodology in Accounting and Financial Management, J.K Courtis
- Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E
- Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.
- Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

B.Com. (Financial Management) Programme
Under Choice Based Credit, Grading and Semester System

Courses Structure

(To be implemented from Academic Year 2018-2019)

Semester VI

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>	
1, 2, 3 & 4	*Any four courses from the following list of the courses	12
2	<i>Core Courses (CC)</i>	
5	Financial Management-II	04
6	Project Work	04
Total Credits		20

<i>*List of Elective Courses for Semester VI (Any Four)</i>	
1	Corporate Accounting –IV
2	Auditing-II
3	Financial Reporting
4	Organisational Behaviour
5	Econometrics in Finance
6	Security Analysis & Portfolio Management

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester VI
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

1. Corporate Accounting- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Consolidated Financial Statement	15
2	Internal Reconstruction	15
3	AS – 14 - Amalgamation, Absorption (excluding inter – company holding)	15
4	External Reconstruction	15
Total		60

Sr. No.	Modules/Units
1	Consolidated Financial Statement
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary). Practical Problem on Preparation of Consolidated Balance sheet)
2	Internal Reconstruction
	Need for reconstruction and company law provisions 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 same. Practical Problem on Internal Reconstruction, Journal entry, preparation of Capital Reduction A/C and Preparation of Balance sheet in vertical form)
3	AS – 14 - Amalgamation, Absorption (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. Inter-company debtors, creditors, loan, bills, loading in stock. Practical Problem on Amalgamation and Absorption (only Purchase Method)
4	External Reconstruction
	Meaning of External Reconstruction, Distinction between internal and external reconstructions. Practical Problem related to Journal entry and preparation of ledger account, calculation of Purchase consideration, Journal entry in New company, and Preparation of Balance sheet in vertical form for new company as per AS-14

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester VI
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

2. Auditing- II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Vouching	15
2	Verification	15
3	Auditing Standards	15
4	Audit of Companies	15
	Total	60

Sr. No.	Modules/Units
1	Vouching
	<ul style="list-style-type: none"> • Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received • Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight Carriage and Custom Duties
2	Verification
	<ul style="list-style-type: none"> • Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights • Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits
3	Auditing Standards
	<ul style="list-style-type: none"> • Meaning Procedure of issuing Auditing Standards in India Brief overview of Auditing Standards in India Scope of SAs Significance of the Auditing Standards Responsibility of auditor for auditing standards • Understanding of following standards SA 200. SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505
4	Audit of Companies
	Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors

**Revised Syllabus of courses of B.Com. (Financial management)
Programme at Semester VI
with effect from the Academic Year 2018-2019**

1. Elective Courses (EC)

3. Financial Reporting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	Accounting and Reporting of Financial Instruments	15
3	Financial Reporting by Special Entities	15
4	Developments in Financial Reporting	15
	Total	60

Sr. No.	Modules/Units
1	Corporate Financial Reporting
	Meaning, Concepts, Objectives, Characteristics, Theories of disclosure, Issues and problems with special reference to published financial statements.
2	Accounting and Reporting of Financial Instruments
	(a) Meaning, recognition, De-recognition and offset (b) Compound financial instruments, Measurement of financial instruments (c) Disclosures
3	Financial Reporting by Special Entities
	(a) Mutual funds (b) Non-banking finance companies (c) Merchant bankers (d) Stock and commodity market intermediaries
4	Developments in Financial Reporting
	(a) Value Added Statement (b) Economic Value Added (c) Market Value Added (d) Shareholders' Value Added (e) Human Resource Reporting

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1. Elective Courses (EC)

4. Organisational Behaviour

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Organisation Behaviour	15
2	Understanding Others: Interpersonal relationships	15
3	Group Behaviour and Team Behaviour	15
4	Stress Management and Change	15
Total		60

Sr. No.	Modules/Units
1	Introduction to Organisation Behaviour
	<ul style="list-style-type: none"> • Organisational Behaviour- Organisational Behaviour Multidiscipline- Different model of Organisational Behaviour- Individual behaviour is studied through Perception- Personality - Values- Attitudes- Job satisfaction- Motivation- Learning • Understanding self-studied through- Perception and Personality • Understanding self-studied through- Values and Attitudes
2	Understanding Others: Interpersonal relationships
	<ul style="list-style-type: none"> • Conflict Management –Nature of Conflict- Level of Conflict- Source of Conflict- Effects of Conflict- Process of Conflict- Stages of Conflict- Conflict Handling Orientations • Power and Organisational Politics-Sources of Power-Organisational Politics- Influence and Political Power
3	Group Behaviour and Team Behaviour
	<ul style="list-style-type: none"> • Group Behaviour, Informal Groups – Group Dynamics- Types of Groups- Nature and effects of Informal groups-Benefits of Informal groups-Formal groups –Monitoring informal organisation- Identifying and Rewarding Informal leader-Key Roles of Informal leader –Are there multiple informal leaders? Formal Groups- Potential Outcomes of Informal Group Processes • Team and Team Building- Modern organisation- Outcomes of Modern Organisation- Team work – Task team- Difference Between Groups and Teams- Life cycle of Team –Major Factors for Effective Teams- Team Building- Need for Team building- Team Building Process- Skills Useful in Team Building
4	Stress Management and Change
	<ul style="list-style-type: none"> • Stress Management and Counselling- How it Comes About –How it Affects Various Elements of Job Performance- Extreme Product of Stress- Stress and Job Performance-Approaches to Stress Management-Characteristic of Counselling-Types of Counselling • Change and its Effects- Nature of Change – Effect of Change – Response to Change – Resistance to change – Reasons for Resistance to Change- Transformational Leadership and Change-What are Elements of Transformational Leadership- Three stage model of changes Process

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1. Elective Courses (EC)

5. Econometrics for Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	10
2	Overview of the Classical Linear Regression Model	15
3	Univariate Times Series Modelling and Forecasting	20
4	Modelling Volatility and Correlation	15
	Total	60

Sr. No.	Modules/Units
1	Introduction
	Meaning, Different forms of econometrics, some characteristics of financial data, Types of Data, Return in Financial Modelling, Steps in formulating econometric model.
2	Overview of the Classical Linear Regression Model
	Meaning of regression, Regression v/s correlation, assumptions of the classical linear regression model, properties of OLS estimator, precision and standard errors, generalizing the simple model to multiple linear regression.
3	Univariate Times Series Modelling and Forecasting
	Introduction, some notation and concepts, moving average processes, Autoregressive processes, partial autocorrelation functions, examples of time series Modelling in finance, forecasting in econometrics.
4	Modelling Volatility and Correlation
	Models for volatility, Historical Volatility, Implied volatility models, Exponentially weighted moving average models, Autoregressive volatility models, Stochastic volatility models, forecasting covariance and correlation in finance with examples, Multivariate GARCH model for the CAPM with time-varying covariances.

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1. Elective Courses (EC)

6. Security Analysis and Portfolio Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Portfolio Management – An Introduction & Process	15
2	Portfolio Management – Valuation	15
3	Fundamental Analysis and Technical Analysis	15
4	Efficient Market Theory & CAPM	15
	Total	60

Sr. No.	Modules/Units
1	Portfolio Management – An Introduction & Process
	<p>Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors.</p> <p>Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and Factors Conducive for Investment in India.</p> <p>Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
2	Portfolio Management – Valuation
	<p>Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p> <p>Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p>
3	Fundamental Analysis and Technical Analysis
	<p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk(Leverages)</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory, Dow Theory , Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators, Fundamental Analysis V/s Technical Analysis</p>
4	Efficient Market Theory & CAPM
	<p>Random Walk Theory, The Efficient Market Hypothesis, Forms of Market Efficiency, Competitive Market Hypothesis</p> <p>CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

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2. Core Courses (CC)

1. Financial Management-II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Risk and Return	15
2	Capital Structure Decisions	15
3	Cash Management	15
4	Receivable Management	15
	Total	60

Sr. No.	Modules/Units
1	Risk and Return
	Introduction, Meaning of Return, Types of Return- Holding Period Return, Annualized Return, Expected Return. Meaning of Risk, Types of Risk- Business Risk, Financial Risk, Interest Rate risk, Market Risk and Liquidity Risk (Including Practical Problems)
2	Capital Structure Decisions
	Meaning, Choice of Capital Structure. Importance Optimal capital Structure Introduction to leverage, Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage EBIT-EPS Analysis Cost of Capital, Capital structure and Market Price of Share Capital Structure Theories Dividend Policy - Payout Ratio (Including Practical Problems)
3	Cash Management
	Introduction Motives for holding cash Aspects of cash management Long terms cash forecasting Reason for cash surplus Cash management: Basic strategies, Cash Management Techniques/Processes, Marketable Securities (Including Practical Problems)
4	Receivable Management
	Introduction Aspects of Receivable Management Credit Policy, Credit Evaluation, Credit Granting decision, Control on Accounts Receivable (Including Practical Problems)

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Reference Books

Reference Books
Corporate Accounting- IV
<ul style="list-style-type: none"> • Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi • Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi • Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc • Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida • Compendium of Statement and Standard of Accounting, ICAI • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi • Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi • Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi • Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Auditing-II
<ul style="list-style-type: none"> • Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi • A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi • Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi • Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi • Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi • Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi • Textbook of Auditing by Batra and Bagradia published by Tata McGraw Hills • Practical Auditing by S V Ghatalia published by Spicer & Pegler
Financial Reporting
<ul style="list-style-type: none"> • G Sekar / Padhuka • D S Rawat Taxxman publication • M.P. Vijay Kumar

Organisational Behaviour

- Organisational Behaviour: Ashwathappa K : Himalaya Publishing
- Organisational Behaviour: Jit S Chandran : Vikas Publishing House
- Organisational Behaviour: Fred Luthans: Mc Graw Hill
- Organisational Behaviour : Robbins, Stephen: Pearson
- Organisational Behaviour: P C Pardeshi : Everest
- Organisational Behaviour: L M Prasad: S Chand

Econometrics for Finance

- Introductory Econometrics for Finance – Chris Brooks – Cambridge University Press, 2002
- Introductory Econometrics: A Modern Approach – Jeffrey Wooldridge, 2000
- Applied Econometrics Times Series – Walter Enders- Wiley India Edition, 1995
- Financial Econometrics: Problems, Models and Methods – Christian Gourieroux, Joann Jasiak, 2001
- Basic Econometrics – Damodar N. Gujarati, 1978.

Security Analysis and Portfolio Management

- Blake, David 1992, Financial Market Analysis , McGraw Hill London
- Francis J.C Investments, Analysis and Management McGraw Hill New York.
- Pistolese Clifford Using Technical Analysis Vision Books
- Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.

Financial Management-II

- Fundamental of Financial Management – Prasanna Chandra – Tata McGraw Hill
- Fundamental of Financial Management – V Sharan Pearson Education
- Principles of Corporate Finance – R A Brealy& S C Myres - Tata McGraw Hill

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Project Work

Inclusion of project work in the course curriculum of the B.Com. (Financial Markets) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
 1. Project work based on research methodology in the study area
 2. Project work based on internship in the study area

Guidelines for preparation of Project Work

**1. General guidelines for preparation of project work based on
Research Methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her /his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Format

1st page (Main Page)

Title of the problem of the Project

A Project Submitted to
University of Mumbai for partial completion of the degree of
Bachelor in Commerce (Financial Management) Under the Faculty of Commerce

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year

2nd Page

This page to be repeated on 2nd page (i.e. inside after main page)

On separate page

Index

Sr. No.	Topic	Page No.
Chapter No. 1 (sub point 1.1, 1.1.1, And so on)	Title of the Chapter	
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

- List of tables, if any, with page numbers.
- List of Graphs, if any, with page numbers.
- List of Appendix, if any, with page numbers.
- Abbreviations used:

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

(Model Structure of the Project Work)

➤ **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

➤ **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

➤ **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

➤ **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

➤ **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

➤ **Bibliography**

➤ **Appendix**

On separate page

Name and address of the college

Certificate

This is to certify that Ms/Mr _____ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Financial Management) under the Faculty of Commerce in the subject of _____ and her/his project is entitled, “ _____ Title of the Project _____ ” under my Supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University

It is her/ his own work and facts reported by her/his personal findings and investigation.



Name and Signature of
Guiding Teacher

Date of submission:

On separate page

Declaration by learner

I, the undersigned Miss/Mr. _____ Name of the Learner _____ here by, declare that the work embodied in this project work titled “ _____ Title of the Project _____”, forms my own contribution to the research work carried out under the guidance of _____ Name of the guiding teacher _____ is the result of my own research work and has not been previously submitted to any other University for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

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

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

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

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

2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable
- Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organisation during the internship:**
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 50 pages

Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
➤ Evaluation of Project Report (Bound Copy)	60 Marks
• Introduction and other areas covered	20 Marks
• Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
• Conclusion & Recommendations	10 Marks
➤ Conduct of Viva-voce	40 Marks
• In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
• Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
• Overall Impression (including Communication Skill)	10 Marks

Note:

The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern.

Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

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Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ Mark each)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 Mark each)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 Marks each)	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

B) Semester End Examination: 75 %

- i. Duration: The examination shall be of 2 ½ Hours duration
- ii. Theory question paper pattern
 - There shall be five questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

(Detail question paper pattern has been given separately)

--Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each

Question No	Particular	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 1/2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	A) Theory questions B) Theory questions OR	08 Marks 07 Marks
Q-5	Short Notes To be asked 05 To be answered 03	15 Marks

Note:

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