

MATA GUJRI COLLEGE
FATEHGARH SAHIB
(An Autonomous College)
Affiliated to Punjabi University, Patiala

PROGRAMME CODE: BAF

SYLLABI
FOR

B.Com. (Accounting & Finance) Part III
(Under Choice Based Credit System))



Academic Session: 2020-21



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**Scheme of Syllabus for B. Com (Accounting and Finance): III
(5th Semester)
Session 2020-21**

Course No.	Course Title	Credits	Internal Assessment	External assessment	Total marks
Semester V					
BAF 501	Cost Accounting	5	30	70	100
BAF 502	Corporate Tax Planning	5	30	70	100
BAF 503	Financial Services	5	30	70	100
BAF 504	Research Methodology & Statistical Techniques	5	30	70	100
BAF 505	Project Planning and Control	5	30	70	100
	Total Credits	25			

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Session 2020-21
B.Com (Accounting and Finance) III (Semester V)
BAF-501: COST ACCOUNTING

Time Allowed: 3 Hrs.

Credits: 5

Pass percentage: 35%

Note: Simple Calculator (not scientific) is allowed

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.

UNIT-I

- Introduction: Nature and Scope of Cost Accounting, Cost concepts and classification, Installation of Costing System. Relationship between Cost Accounting, Financial Accounting and Management Accounting
- Accounting for material: Material control, concept and techniques, Pricing of Material issues, Treatment of material losses.
- Accounting for Labour: Labour turnover, Idle time and overtime; Methods of Wage Payment.

UNIT-II

- Accounting for overhead: Classification and departmentalisation, Absorption of overheads, Determination of overhead rates, Job, Batch and contract costing, operation Costing, Process costing including Joint product and by product.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

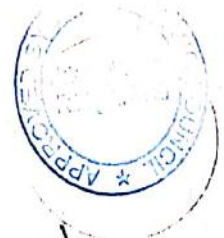
The question paper will consist of three sections-A, B and C. Section A will consist of four long questions (Two theory and two numerical) of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (Two theory and two numerical) of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

1. S.P. Jain "Cost Accounting", Kalyani Publishers
2. Jawalar Lal "Cost Accounting", (Tata Mcgraw Hill),
3. M.N. Arora "Cost Accounting", Bhattacharya (Vikas Publishing House),
4. Asish K. (Prentice Hall),
5. V.K. Saxena, C.D. "Cost Accounting", Vashish (Sultan Chand & Sons)



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Session 2020-21
B.Com (Accounting and Finance) III (Semester V)
BAF-502: Corporate Tax Planning

Time Allowed: 3 Hrs.

Credits: 5

Pass percentage: 35%

Note: Simple Calculator (not scientific) is allowed

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

Objective: The objective of the paper is to provide Basic knowledge of corporate tax planning and its impact on decision-making

Unit-I

- Introduction to Tax Management; Concept of Tax Planning, Tax avoidance and tax evasions; Methods of tax planning; Justification of tax.
- Tax Planning for New Business: Tax Planning, with reference to location, nature and form of organization of new business.
- Tax Issues relating to Amalgamation: Tax Planning with reference to amalgamation.

Unit-II

- Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decision; Dividend policy, Inter corporate dividends and bonus shares.
- Tax Planning and compensation package; Double taxation avoidance agreements tax planning and non-residents; Tax payments; Tax deduction and Collection at source, Advance payment of tax.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

1. Ahuja Dr. Girish "Corporate Tax Planning" Bharat Law House,
2. Kumar Kaushal " Corporate Tax Planning" Atlantic Pub.
3. Lakhota R.N. "Corporate Tax Planning" Taxmann's Publishers

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Session 2020-21
B.Com (Accounting and Finance) III (Semester V)
BAF-503: FINANCIAL SERVICES

Time allowed: 3 hours
Pass Marks: 35%
Credits: 5

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Objective: To provide insight to the structure, working and problems of financial system in India as well as to enable students to appreciate and understand the concepts, mechanism and utility of different financial services.

UNIT-I

Financial Services- Meaning, Types, Nature & Role; Evolution of Financial Services in India, Financial Services in India- An overview, Merchant Banking: Role, Services, SEBI guidelines, recent development; Leasing and Hire Purchase in Indian context. Mutual Funds in India.

UNIT-II

Factoring & Forfeiting, Venture Capital: Characteristics and SEBI guidelines; Housing Finance: growth and types, NHB and other housing finance institutions, Prudential norms for housing finance companies, Securitisation of housing loans; Consumer Finance: growth and types; Credit rating services in Indian context: Significance, Type, Regulation, Credit Rating Agencies.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

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|---|---------------------|
| 1. Financial Markets & Institutions | L. M. Bhole |
| 2. Financial Markets & Institutions | Gordon and Natrajan |
| 3. Indian Financial System | M. Y. Khan |
| 4. Management of Financial Institutions & Markets | G. S. Batra |

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Session 2020-21
B.Com (Accounting and Finance) III (Semester V)
BAF-504: Research Methodology & Statistical Techniques

Time Allowed: 3 Hrs.

Credits: 5

Pass percentage: 35%

Note: Simple Calculator (not scientific) is allowed

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

Objective: The objective of this paper is to impart knowledge about various stages of the research processes and their application in Commerce and Management Education.

Unit-I

- Introduction to Research: Nature, Objective, Types & Utility, Process of Research.
- Hypothesis: Meaning, Nature, Importance, Types, Criteria for construction of Hypothesis, Sources of deriving Hypothesis, Data Collection Method.
- Primary Sources: Observation, Interview, Questionnaire, Schedules, Surveys
- Secondary Source: Types and sources of locating secondary data and computer assisted information acquisition.

Unit-II

- Sampling Methods: Probability and non probability methods, Sampling frame, Sampling design, Sampling and non Sampling errors, size of sample,
- Statistical Analysis of Data: Probability distribution, Binomial, Poisson and Normal distribution, Testing of hypothesis: Procedure, Measuring Power of test, Test of hypothesis: Parametric & Non Parametric tests, different test of significance type I and II error
- Statistical Test: Chi square, t-test, f-test, z-test & w-test.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (Two theory and two numerical) of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus. carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

1. C.R.Kothari " Research Methodology & Statistical Tech" (New Age International
2. Chaudhary CM " Research Methodology" (RBSA)
3. Gupta S.P. "Statistical Methods" Sultan Chand
4. Pannarsel VAM:R " Research Methodology" PHI Learning



Session 2020-21

B.Com (Accounting and Finance) III (Semester V)

BAF-505 :Project Planning and Control

Time Allowed: 3 Hrs.

Max. Marks: 100

Credits: 5

External Assessment: 70

Pass percentage: 35%

Internal Assessment: 30

OBJECTIVE: The course aims at training the students to undertake feasibility study of industrial projects, appraise the projects from private, commercial as well as social angles, and prepare detailed project reports.

UNIT-I

Project Identification, Formulation and Planning: Understanding environment for business opportunities, Idea generation, short listing and selection of product/services stages in Venture Appraisal-Technical, Financial, Economic and Social Appraisal. Location, Factory Design and Layout. Social Cost- Benefit Analysis (broader concept only). Feasibility Report Preparation for new Enterprise- format and contents.

Market Appraisal: Market Survey- Design, Data Sources and Methodology, Market Segmentation and product differentiation, Forecasting Future demand and Distribution Analysis.

UNIT-II

Application of Capital Budgeting Techniques, Risk and Uncertainty Analysis for the new enterprise, Planning Capital Structure and Financing Project, Financial viability Study.

Project Implementation and Management: Project Organisation and Control Network Analysis -PERT & CPM, Cost and Time Over-run Project Follow up and Monitoring.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

1. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata Mc Graw Hill, N. Delhi.
2. Desai, Vasant: Entrepreneurial Development, Vol.II Project Formulation Appraisal and Financing for Small Industry, Himalaya Publ. N. Delhi.
3. Nicholas: Project Management for Business and Technology: Principles and Practice (Prentice Hall of India, N. Delhi.
4. Pitala: Project Appraisal Techniques, Oxford & IBH Publication.
5. Yound, Trevour L.: Planning and Implementing Project, Sterling Publishing Ltd.
6. Krishnan and Moorthy : Text Book of Project Management, Mac Millan India Ltd.
7. Singh, Narendra : Project Management & Control, Himalaya Publ., N. Delhi



Session 2020-21
B.Com (Accounting and Finance) III (Semester VI)
ACG-601: Auditing and Corporate Governance

Time Allowed: 3-Hrs.

Max. Marks: 100

Credits: 5

External Assessment: 70

Pass percentage: 35%

Internal Assessment: 30

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

UNIT I

- **Introduction Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.
- **Audit of Companies:** Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.
- **Special Areas of Audit:** Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

UNIT II

- **Corporate Governance:** Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
- **Introduction to Business Ethics:** Morality and ethics, business values and ethics, approaches and practices of business ethics.
- **Corporate Social Responsibility (CSR):** Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility ; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

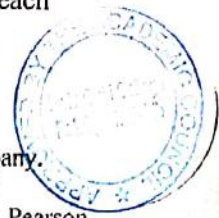
The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*, Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education



Handwritten signatures and initials:
Kamjit K., S. J. S., B. S. S., H. S. S., M. S. S., P. S. S., D. S. S., J. S. S., K. S. S., L. S. S., M. S. S., N. S. S., P. S. S., Q. S. S., R. S. S., S. S. S., T. S. S., U. S. S., V. S. S., W. S. S., X. S. S., Y. S. S., Z. S. S.

Session 2020-21
B.Com (Accounting and Finance) III (Semester VI)
BAF-602: Security Analysis and Portfolio Management

Time Allowed: 3.Hrs.
Credits: 5
Pass percentage: 35%

Max. Marks: 100
External Assessment: 70
Internal Assessment: 30

Objective: The objective of the paper is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit-I

- Investment- Meaning, Return and Risk, Asset Allocation decision, selecting investment in global market, Organisation and Functioning of security market.
- Valuation model of equity shares, preference shares and debenture
- Investment Analysis: Fundamental analysis covering industry, Company & Technical Analysis.

Unit-II

- Portfolio Management- Concept, Objective & significance
- Portfolio Theories: Markowitz model, Sharpe model, Capital asset, Pricing model, Arbitrage Pricing theory.
- Techniques of portfolio revision; scope and formula plans, portfolio performance evaluation.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus. carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Reference Books:

1. Fischer E. Donald " Security Analysis & Portfolio Management" Prentice Hall.
2. Bhatt Sudhindra " Security Analysis Portfolio Management" Excel Books
3. Bhalla V.K. "Investment Management" Sultan Chand
4. Parsonna Chandra "Investment Analysis & Portfolio Management"



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Session 2020-21
B.Com (Accounting and Finance) III (Semester VI)
BAF-603: Corporate Financial Accounting

Time Allowed: 3 Hrs.

Credits: 5

Pass percentage: 35%

Note : Simple Calculator(not scientific) is allowed

Max. Marks: 100

External Assessments: 70

Internal Assessment: 30

OBJECTIVE: The objective of this course is to familiarise the students with the recent and emerging trends confronted by the contemporary Accountant.

Unit-I

Indian Accounting standards- Developments, 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 Reporting- Meaning, objectives, Recent trend in corporate reporting in India (Including Business Responsibility Report).
Value Added Accounting- Meaning, Measurement, EVA in India

Unit-II

Accounts for holding companies, Accounts for Banking Companies, Accounts for Insurance Companies, Branch Accounting, Departmental Accounting, Accounting for co-operative societies.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (Two theory and two numerical) of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Reference Books:

1. Jyenger S.P. "Advance Accounting" Sultan Chand
2. Gupta R.L. "Advance Accounting" Sultan Chand
3. Sehgal Ashok " Advance Accounting" Taxmann Pub.
4. Meheshwari S.N. " Advance Accounting" Vikas Pub.

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Session 2020-21
B.Com (Accounting and Finance) III (Semester VI)
BAF-604: Strategic Cost Accounting

Time Allowed: 3 Hrs.

Credits: 5

Pass percentage: 35%

Note: Simple Calculator (not scientific) is allowed

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

Objective: This course aims to clarify how to use different techniques of cost management with a strategic perspective

Unit-I

Traditional Costing System: Cost Management system; concepts, factors affecting cost management, Cost assignment; Direct tracing, Driver tracing and allocation, Cost behaviour.

Strategic Cost Management; Concept and Philosophy, Key elements in SCM, Value Chain Analysis, Strategic Positioning, and Cost driver analysis, Activity based Costing

Unit-II

Activity Based Management and Activity Based Budgeting: Target costing, Life cycle costing, Kaizen costing, Back Flush Costing.

Cost Management and Performance Evaluation, Evaluation Criterion; Return on capital system, The Balanced Scorecard; Strategic Based Control; Concept, process and Implementation of balanced scorecard.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus. carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Reference Books:

1. Bhattacharya K. Ashish "Cost Accounting" Prentice Hall
2. Sexena V.K. "Cost Accounting" Sultan Chand
3. Shank Govindarajan "Strategic Cost Management"
4. Mishra Aggarwal "Strategic Cost Management" RBSA Pub.
5. Cost Management "Blocher" Tata Mc Graw Hill



Session 2020-21
B.Com (Accounting and Finance) III (Semester VI)
BAF-605: Company Law

Time Allowed: 3 Hrs.

Credits: 5

Pass percentage: 35%

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

Objectives: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

UNIT - I

Company: Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies. Formation of Company -Promotion & Registration; Preliminary contracts; Memorandum of Association; Articles of Association; Prospectus; Shares & Share Capital; Book Building Process, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

UNIT - II

Directors; Borrowing Powers (including debentures); Members; Managerial remuneration, Meetings (including Board Meetings); Majority Powers and Minority Rights; Winding-up of the company.

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 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 12 very short answer questions from the entire syllabus. carrying 03 marks each; total weight of the section C shall be 30 marks.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks and any ten short answer type questions from section C carrying 03 marks each

Suggested Readings:

1. Avtar Singh: Company Law
2. N. D. Kapoor: Company Law

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