

## T.Y.BAF Syllabus Semester V & VI



*Hindi Vidya Prachar Samiti's  
Ramniranjan Jhunjhunwala College  
of Arts, Science & Commerce  
(Autonomous College)*



**Affiliated to  
UNIVERSITY OF MUMBAI**

*Syllabus for the T.Y.BAF  
Program: B.COM (ACCOUNTING & FINANCE)*

*(Adapted from the Credit Based Semester and Grading System T.Y.BAF  
Syllabus of University of Mumbai 2019-20)*

**T.Y.BAF Syllabus Semester V & VI****DISTRIBUTION OF TOPICS AND CREDITS****T.Y.BAF SEMESTER V**

<b>Course</b>	<b>Nomenclature</b>	<b>Credits</b>	<b>Topics</b>
RJCUBAF501	<b>Financial Accounting – V</b>	<b>04</b>	1. Underwriting of shares & debentures & Buy-Back of shares 2. AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding) 3. Internal Reconstruction 4. Liquidation of Companies
RJCUBAF502	<b>Financial Accounting – VI</b>	<b>04</b>	1. Final Accounts of Banking Company 2. Final Accounts of Insurance Company (Excl. Life Insurance) 3. Non – Banking Financial Companies 4. Valuation of Goodwill and Shares 5. Accounting for Limited Liability Partnership
RJCUBAF503	<b>Financial Management - II</b>	<b>03</b>	1. Capital Budgeting – Project Planning & Risk Analysis 2. Capital Structure Theories and Dividend Decisions 3. Mutual Fund 4. Bond Valuation & Credit Management
RJCUBAF504	<b>Cost Accounting - III</b>	<b>03</b>	1. Uniform Costing and Inter-Firm Comparison 2. Integrated System and Non Integrated System of Accounts 3. Operating Costing 4. Process Costing- Equivalent Units of Production and Inter- process Profit
RJCUBAF505	<b>Taxation - III (Direct Taxes - I)</b>	<b>03</b>	1. Definitions u/s – 2 & Basis of Charge 2. Exclusions from Total Income 3. Heads of Income 4. Deductions under Chapter VI – A 5. Computation of Total Income
RJCUBAF506	<b>Commerce (Management Applications)</b>	<b>03</b>	1. Marketing Management 2. Production Management 3. Human Resource Management 4. Financial Management

**T.Y.BAF SEMESTER VI**

<b>Course</b>	<b>Nomenclature</b>	<b>Credits</b>	<b>Topics</b>
RJCUBAF601	<b>Cost Accounting - IV</b>	<b>03</b>	1. Budgeting and Budgetary Control 2. Absorption Costing and Marginal Costing with Cost Volume and Profit Analysis 3. Managerial Decision Making 4. Standard Costing and Variance Analysis
			1. Business Valuation 2. Mergers and Acquisitions 3. Corporate Restructuring and Takeovers

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RJCUBAF602	<b>Financial Management - III</b>	<b>03</b>	4. Lease and Hire Purchase Financing 5. Working Capital financing
RJCUBAF603	<b>Taxation – IV (Direct Taxes- II)</b>	<b>03</b>	1. Clubbing of Income 2. Set Off & Carry Forward of Losses 3. Computation of Tax liability of Individual & HUF 4. Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax 5. Return of Income - Sec 139 6. Tax Deduction at Source Advance Tax Interest Payable 7. DTAA U/S 90 & 91 8. Tax Planning & Ethics in Taxation
RJCUBAF604	<b>Economics – III (Indian Economy)</b>	<b>03</b>	1. Introduction & Agricultural Sector 2. Industrial Sector and Service Sector 3. External Sector and International Institutions 4. Money and Banking
RJCUBAF605	<b>Financial Accounting –VII</b>	<b>04</b>	1. Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society) 2. Final Accounts of Banking Company 3. Accounting for Specialized Transactions – Account closure and reporting. 4. Introduction to IFRS and Indian Accounting Standards
RJCUBAF606	<b>Project</b>	<b>04</b>	Project work

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<b>SEMESTER V</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT:</b> <b>Financial Accounting – V</b>	<b>Paper Code: RJCUBAF501</b>	<b>60</b>	<b>04</b>
<b>UNIT 01</b>		<b>15</b>	
<b>Underwriting of shares &amp; debentures and Buy-back of shares</b>			
<b>Underwriting of shares &amp; debentures:</b> Introduction, Underwriting, Underwriting Commission, Provision of Companies Act with respect to Payment of underwriting commission, Underwriters, Sub- Underwriters, Brokers and Manager to issues, Types of underwriting, Abatement Clause, Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract along-with practical problems  <b>Buy-back of shares:</b> Company Law / Legal provisions (including related restrictions, power, transfer to Capital Redemption Reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) along-with practical problems			
<b>UNIT 02</b>		<b>15</b>	
<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction</b> <b>(excluding inter – company holding)</b>			
In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.			
<b>UNIT 03</b>		<b>15</b>	
<b>Internal Reconstruction</b>			
Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same along-with relevant practical problems.			
<b>UNIT 04</b>		<b>15</b>	
<b>Liquidation of Companies and Investment Accounting (w.r.t. Accounting Standard - 13)</b>			
Liquidation of Companies: Meaning of liquidation or winding up, Preferential payments, Overriding preferential payments, Liquidator's final statement of account along-with practical problems.  Investment Accounting (w.r.t. Accounting Standard - 13): For shares (variable income bearing securities), For debentures/Preference. shares (fixed income bearing securities), Accounting for transactions of purchase and sale of investments with ex and cum, interest prices and finding cost of investment sold and carrying cost as per, weighted average			

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method (Incl. brokerage), Columnar format for investment account.		
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<b>SEMESTER V</b>		<b>L</b>	<b>Cr</b>
<b>Subject: Financial Accounting – VI</b>	<b>Paper Code: RJCUBAF502</b>	<b>60</b>	<b>04</b>
<b>UNIT 01</b>		<b>15</b>	
<b>Final Accounts of Banking Company and Non-banking financial companies</b>			
<p>Final Accounts of Banking Company Legal provision in Banking Regulation Act, 1949 relating to Accounts, Statutory reserves including Cash Reserve and Statutory Liquidity Ratio, Bill purchase and discounted, rebate of bill discounted, Final Accounts in prescribed form, Non – performing assets and Income from non – performing assets, Capital Adequacy, Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p> <p>Final Accounts of Non-banking financial companies Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non-performing Assets, Capital Adequacy, Preparation of Financial statement.</p>			
<b>UNIT 02</b>		<b>15</b>	
<b>Final Accounts of Insurance Company (Excluding Life Insurance)</b>			
<p>General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.</p>			
<b>UNIT 03</b>		<b>15</b>	
<b>Valuation of Goodwill and Shares</b>			
<p>Valuation of Goodwill Maintainable Profit method, Super Profit Method, Capitalization method, Annuity method</p> <p>Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method</p>			
<b>UNIT 04</b>		<b>15</b>	
<b>Accounting for Limited Liability Partnership</b>			
<p>Statutory provisions, Conversion of partnership business into Limited Liability Partnership and Practical problems of final account.</p>			

<b>SEMESTER V</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT:</b>	<b>Paper Code: RJCUBAF503</b>	<b>60</b>	<b>03</b>

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<b>Financial Management – II</b>			
<b>UNIT 01</b>	<b>15</b>		
<b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>			
Introduction - Capital Budgeting Process, Project Classification and Investment Criteria, Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows). Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems, Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity, Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break – Even Analysis.			
<b>UNIT 02</b>	<b>15</b>		
<b>Capital Structure Theories and Dividend Decisions</b>			
Capital Structure Theories Background, Assumptions, Definitions and Taxation and Capital Structure, Types – Net Operating Income, Net Operating Income Approach, Traditional, Position, Modigliani and Miller Approach, Trade off Theory and Signaling Theory.  Dividend Decisions Need, Importance, Formulation, Legal and Procedural Aspects, Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model			
<b>UNIT 03</b>	<b>15</b>		
<b>Mutual Fund</b>			
Introduction, History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational– Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical, Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load, SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, Investment Valuation norms, Evaluation of mutual funds, Accounting policies and entries.			
<b>UNIT 04</b>	<b>15</b>		
<b>Bond Valuation and Credit Management</b>			
Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration, Practical problems on YTM and bond duration  Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India			
<b>SEMESTER V</b>	<b>L</b>	<b>Cr</b>	
<b>SUBJECT: Cost Accounting - III</b>	<b>Paper Code: RJCUBAF504</b>	<b>60</b>	<b>03</b>

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<b>UNIT 01</b>	<b>15</b>	
<b>Uniform Costing &amp; Inter-Firm Comparison and Activity Based Costing System</b>		
Uniform Costing: Meaning of and need for Uniform costing, Essentials for success of Uniform costing Advantages and limitations of Uniform costing, Areas of Uniformity, Uniform cost manual  Inter-Firm Comparison: Pre-requisites of inter firm comparison; Advantages and limitations, Practical problems  Activity Based Costing System: Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical problems on Traditional V/s Activity Based Costing System.		
<b>UNIT 02</b>	<b>15</b>	
<b>Integrated System and Non Integrated System of Accounts</b>		
Integrated System: Meaning; Features, Advantages and Disadvantages, Journal Entries and Preparing Integrated Ledgers, Practical problems  Non-Integrated system: Meaning; Features, Advantages and disadvantages, Journal entries and Preparing Cost Control Accounts		
<b>UNIT 03</b>	<b>15</b>	
<b>Operating Costing</b>		
Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data. Practical problems based on costing of hospitals, hotels, goods and passengers transport service		
<b>UNIT 04</b>	<b>15</b>	
<b>Process Costing- Equivalent Units of Production and Inter- process Profit</b>		
Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method), Inter Process transfer at Profit, Relevant practical problems		

<b>SEMESTER V</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT: Taxation – III</b>	<b>Paper Code: RJCUBAF505</b>	<b>60</b>	<b>03</b>
<b>UNIT 01</b>		<b>08</b>	
<b>Definitions u/s – 2 &amp; Basis of Charge</b>			
<b>Definitions u/s – 2</b> Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer <b>Basis of Charge</b>			

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Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income		
<b>UNIT 02</b>	<b>07</b>	
<b>Exclusions from Total Income</b>		
Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions		
<b>UNIT 03</b>	<b>25</b>	
<b>Heads of Income</b>		
<b>Salary</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund <b>Income From House Property</b> Section 22 – 27, Including Section 2 – Annual Value <b>Profits &amp; Gains From Business &amp; Profession.</b> Vocation Section 28-32, 36, 37, 40, 40A & 43B. including.: Section 2 – Business <b>Capital Gains</b> Section 45, 48, 49, 50, 54 and 55 <b>Income from Other Sources</b> Section 56 – 59		
<b>UNIT 04</b>	<b>10</b>	
<b>Deductions under Chapter VI – A</b>		
80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person		
<b>UNIT 05</b>		
<b>Computation of Total Income</b>	<b>10</b>	
Computation of Total Income Of Individual & HUF		

**Note:**

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned in rules and notifications only.



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<b>SEMESTER V</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT:</b> <b>Management Applications</b>	<b>Paper Code: RJCUBAF506</b>	<b>60</b>	<b>03</b>
<b>UNIT 01</b>		<b>15</b>	
<b>Marketing Management</b>			
Marketing: Meaning, Definition & Features of Marketing – Various concept of Marketing - 4 Ps of Marketing, Importance Product Management – Meaning & Definition, Types and Level of Product – Product Development Strategies, Product life cycle, STP – Concept and Strategies, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies along with methods of pricing Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning & Importance – Promotion Strategies, Push Vs Pull, Integrated marketing communication (Features, functions, tools and process), Case studies based on the above topics			
<b>UNIT 02</b>		<b>15</b>	
<b>Production Management</b>			
Production Management - Meaning and Definition, Scope, Steps in Production Planning and Control. Productivity- Meaning, Measurement, Measure to increase Productivity, Productivity Movement in India Quality Management- Meaning and Definition of Quality Management – Tools & Technique - TQM – Quality Circles – ISO 9000/14000 Inventory Management –Meaning, Methods and Size. Case studies based on the above topics			
<b>UNIT 03</b>		<b>15</b>	
<b>Human Resource Management</b>			
Human Resource Management – Meaning, Nature, Functions Human Resource Planning- Meaning, Types and Process Human Resource Development- Methods of Developing Human Resource, Performance Appraisal – Meaning, Definition and Procedure – Traditional and Modern, Methods of Appraisal, Employee retention. Case studies based on the above topics			
<b>UNIT 04</b>		<b>15</b>	
<b>Financial Management</b>			
Strategic Financial Management - Need and Importance, Corporate, Business and Functional Strategy, Financial Planning - Need and Importance Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents, Functions, Fundamental Analysis , Technical Analysis, Venture Capital, DEMAT Account, Futures and Options Case studies based on the above topics			

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<b>SEMESTER VI</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT: Cost Accounting - IV</b>	<b>Paper Code: RJCUBAF601</b>	<b>60</b>	<b>03</b>
<b>UNIT 01</b>		<b>15</b>	
<b>Budgeting and Budgetary Control</b>			
Meaning & objectives, Advantages and limitations of budgets, Functional budgets, fixed and flexible budgets, Zero based budgeting, performance budgeting, Practical problems of preparing flexible budgets and functional budgets.			
<b>UNIT 02</b>		<b>15</b>	
<b>Absorption Costing and Marginal Costing with Cost Volume and Profit Analysis</b>			
Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing, Distinction between absorption costing and marginal costing, Advantages and limitations of marginal costing  Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation, Margin of safety, Key factor, Practical problems based on using the marginal costing formulae and key factor			
<b>UNIT 03</b>		<b>15</b>	
<b>Managerial Decision Making</b>			
Make or buy, Sales mix decisions, Exploring new markets, Plant shut down decision along with practical problems			
<b>UNIT 04</b>		<b>15</b>	
<b>Standard Costing and Variance Analysis</b>			
Preliminaries in installing of a standard cost system, Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit variances along with relevant practical problems.			

<b>SEMESTER VI</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT: Financial Management - III</b>	<b>Paper Code: RJCUBAF602</b>	<b>60</b>	<b>03</b>
<b>UNIT 01</b>		<b>05</b>	
<b>Business Valuation</b>			

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Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.		
<b>UNIT 02</b>	<b>15</b>	
<b>Mergers and Acquisitions</b>		
Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)		
<b>UNIT 03</b>	<b>15</b>	
<b>Corporate Restructuring and Takeovers</b>		
Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)		
<b>UNIT 04</b>	<b>15</b>	
<b>Lease and Hire Purchase Financing</b>		
Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase		
<b>UNIT 05</b>	<b>10</b>	
<b>Working Capital financing</b>		
Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's		

<b>SEMESTER VI</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT: Taxation – IV (Direct Taxes – II)</b>	<b>Paper Code: RJCUBAF603</b>	<b>60</b>	<b>03</b>
<b>UNIT 01</b>		<b>05</b>	
<b>Clubbing of Income - Section 60 to 65</b>			
<b>UNIT 02</b>		<b>05</b>	
<b>Set Off &amp; Carry Forward of Losses</b>			

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Sec: 70 - Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 - Set Off Loss from One Head against Income of another Head Sec: 71B - Carry Forward & Set off Losses from House Property Sec: 72 - Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains		
<b>UNIT 03</b>	<b>05</b>	
<b>Computation of Tax liability of Individual &amp; HUF</b>		
<b>UNIT 04</b>	<b>15</b>	
<b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>		
<b>UNIT 05</b>	<b>05</b>	
<b>Return of Income - Sec 139</b>		
Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)		
<b>UNIT 06</b>	<b>15</b>	
<b>Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 &amp; 211 Interest Payable U/S 234A, 234B, 234C</b>		
Basic Aspects of Deduction of Taxes at Source Sec: 192 - TDS on Salary Sec: 194A - TDS on Interest Sec: 194C - TDS on Contractor Sec: 194H - TDS on Commission Sec: 194I - TDS on Rent Sec: 194J - TDS on Professional Fees  <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b> Sec: 207 - Income Liable to Advance Tax Sec: 208 - Liability of Advance Tax Sec: 209 - Computation of Advance Tax Sec: 210 - Payment of Advance Tax by Assessee on His Own Account Sec: 211 - Due Dates of Payment of Advance Tax  <b>Interest Payable U/S 234A, 234B, 234C</b> Sec: 234A - Interest for default in furnishing return of income Sec: 234B - Interest for default in payment of advance tax Sec: 234C - Interest for deferment of advance tax		
<b>UNIT 07</b>	<b>05</b>	
<b>DTAA U/S 90 &amp; 91</b>		
<b>UNIT 08</b>	<b>05</b>	

**T.Y.BAF Syllabus Semester V & VI**

<b>Tax Planning &amp; Ethics in Taxation - Basic Concepts</b>		
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1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

<b>SEMESTER VI</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT: Economics – III (Indian Economy)</b>	<b>Paper Code: RJCUBAF604</b>	<b>60</b>	<b>03</b>
<b>UNIT 01</b>		<b>15</b>	
<b>Introduction &amp; Agricultural Sector</b>			
Introduction, Demographic features- Poverty, Urbanization and its effects, Agricultural Sector, Institutional Structure- Land reforms in India, Technological changes in agriculture, Agricultural pricing and agricultural finance, Agricultural marketing, National agricultural policy.			
<b>UNIT 02</b>		<b>15</b>	
<b>Industrial and Service Sector</b>			
Growth and pattern of industrialization, Industrial Policy of 1991, Disinvestment policy, Service sector in India- HealthCare, Tourism, Insurance and Banking sector.			
<b>UNIT 03</b>		<b>15</b>	
<b>External Sector and International Institutions</b>			
External Sector, Structure and directions of Foreign trade, India's Balance of payments since 1991, FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO			
<b>UNIT 04</b>		<b>15</b>	
<b>Money and Banking</b>			
Money market and its features, Monetary policy of RBI, Progress of commercial banking in India, Development of capital markets, SEBI and its functions			

<b>SEMESTER VI</b>		<b>L</b>	<b>Cr</b>
<b>SUBJECT: Financial Accounting-VII</b>	<b>Paper Code: RJCUBAF605</b>	<b>60</b>	<b>04</b>

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<b>UNIT 01</b>	<b>15</b>	
<b>Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative)</b>		
Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds. Format of Final Accounts – Form N. Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society		
<b>UNIT 02</b>	<b>15</b>	
<b>Final Accounts of Banking Company</b>		
Legal Provisions in Banking Regulation Act, 1949 relating to accounts, Statutory Reserve, including Cash Reserve Ratio and Statutory Liquidity Ratio, Bills Purchased and discounted, rebate on bill discounted, Non-performing assets and income from non-performing assets, Classification of advances: Standard, Sub-standard, Doubtful and provisioning requirement, Practical problems on Final Accounts in prescribed form.		
<b>UNIT 03</b>	<b>15</b>	
<b>Accounting for Specialized Transactions – Account closure and reporting.</b>		
Accounting entries for following transactions: sale on approval basis, Bad debt and RDD, TDS, provision for tax (including advance tax and tax liability w.r.t. assessment), GST (covering import, export with ITC), operating lease, financial lease, year-end closing entries (including rectification), Deferred tax asset/ liability, materialization of contingent liability, proposed dividend as per companies Act, Accounting reporting requirement as per schedule III of the Act, Fixed Asset reporting in detail. Practical problems on journal entries with extract of balance sheet and notes to account.		
<b>UNIT 04</b>	<b>15</b>	
<b>Introduction to IFRS and Indian Accounting Standards</b>		
Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards.  Indian Accounting standards (Ind AS) : Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework  <i>Comparison of Ind AS, IFRS and AS: IFRS:</i> Introduction, scope Purpose & Objective of financial statement-its Framework-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS, Convergence of Ind-As to IFRS		

<b>SEMESTER VI</b>		<b>Cr</b>
<b>SUBJECT: Project Work</b>	<b>Paper Code: RJCUBAF606</b>	<b>04</b>

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Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance) 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.

**Guidelines for preparation of Project Work****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 given below

## **T.Y.BAF Syllabus Semester V & VI**

*1<sup>st</sup> 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 (Accounting and Finance)  
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*



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*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)*

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*On separate page*

### **Index**

Chapter No. 1	Title of the Chapter	Page No.
(sub point 1.1, 1.1.1, And so on)		
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:**

**T.Y.BAF Syllabus Semester V & VI**

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## **T.Y.BAF Syllabus Semester V & VI**

**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**
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## **T.Y.BAF Syllabus Semester V & VI**

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*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 (Accounting & Finance) 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 investigations.



Name and Signature of Guiding  
Teacher

Date of submission:

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### ***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 a 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

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## **T.Y.BAF Syllabus Semester V & VI**

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### ***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.

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**T.Y.BAF Syllabus Semester V & VI**

Evaluation pattern of the project work

<b>The Project Report shall be evaluated in two stages viz.</b>	
<b>• Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
<b>• Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ 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.

**References Books**

<b>T.Y.BAF</b>	<b>SEMESTER V</b>
RJCUBAF501 Financial Accounting – V	Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi



**T.Y.BAF Syllabus Semester V & VI**

	<p>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</p> <p>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</p> <p>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</p> <p>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</p> <p>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</p> <p>Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</p> <p>Compendium of Statement and Standard of Accounting, ICAI</p> <p>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi</p> <p>Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</p> <p>Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</p> <p>Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p> <p>Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF502 Financial Accounting – VI	<p>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</p> <p>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</p> <p>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</p> <p>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</p> <p>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</p> <p>Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</p> <p>Compendium of Statement and Standard of Accounting, ICAI</p> <p>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Company Accounting Standards by Shrinivasan Anand, Taxman, New</p>

**T.Y.BAF Syllabus Semester V & VI**

	<p>Delhi</p> <p>Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</p> <p>Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</p> <p>Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p> <p>Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF503 Financial Management - II	<p>Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</p> <p>Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</p> <p>Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</p> <p>Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</p> <p>Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</p> <p>Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</p> <p>Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</p> <p>Financial Management by C. Paramasivan &amp; T. Subramanian</p> <p>Financial Management by IM Pandey</p> <p>Financial Management by Ravi Kishor</p> <p>Financial Management by Khan &amp; Jain</p>
RJCUBAF504 Cost Accounting - III	<p>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</p> <p>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</p> <p>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</p> <p>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</p> <p>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</p> <p>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</p> <p>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF505 Taxation - III	<p>Direct Taxes Law &amp; Practice by V.K. Singhania - Taxman</p> <p>Systematic Approach to Direct Tax by Ahuja &amp; Gupta - Bharat Law House</p> <p>Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman</p> <p>Direct Tax Laws by T.N. Manoharan - Snow White</p>
RJCUBAF506	Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.

**T.Y.BAF Syllabus Semester V & VI**

Commerce	<p>Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.</p> <p>Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.</p> <p>McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.</p> <p>Pillai R S, Bagavathi, Modern Marketing</p> <p>Principles of Management , Ramasamy , Himalya Publication , Mumbai</p> <p>Principles of Management , Tripathi Reddy , Tata Mc Grew Hill</p> <p>Management Text &amp; Cases , VSP Rao , Excel Books, Delhi</p> <p>Management Concepts and OB , P S Rao &amp; N V Shah ,</p> <p>AjabPustakalaya</p> <p>Essentials of Management , Koontz II &amp; W , Mc. Grew Hill , New York</p> <p>Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications</p>
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<b>T.Y.BAF</b>	<b>SEMESTER VI</b>
<p>RJCUBAF601</p> <p>Cost Accounting - IV</p>	<p>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</p> <p>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</p> <p>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</p> <p>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</p> <p>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</p> <p>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</p> <p>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
<p>RJCUBAF602</p> <p>Financial Management - III</p>	<p>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</p> <p>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</p> <p>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</p> <p>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</p> <p>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</p> <p>Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok</p>

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	<p>Shehgal, Mayur Paper Back, Noida</p> <p>Compendium of Statement and Standard of Accounting, ICAI</p> <p>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi</p> <p>Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</p> <p>Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</p> <p>Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p> <p>Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</p>
RJCUBAF603 Taxation – IV	<p>Direct Taxes Law &amp; Practice by V.K. Singhania - Taxman</p> <p>Systematic Approach to Direct Tax by Ahuja &amp; Gupta - Bharat Law House</p> <p>Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman</p> <p>Direct Tax Laws by T.N. Manoharan - Snow White</p>
RJCUBAF604 Economics – III	<p>Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India</p> <p>Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi</p> <p>Gaurav Dutt &amp; Ashwini Mahajan, (2016) Indian Economy, S.Chand&amp; company PVT LTD New Delhi</p> <p>A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher</p> <p>RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi</p>
RJCUBAF605 Financial Accounting –VII	<p>Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</p> <p>Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</p> <p>Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</p> <p>Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</p> <p>Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</p> <p>Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</p> <p>Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</p> <p>Compendium of Statement and Standard of Accounting, ICAI</p> <p>Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</p> <p>Company Accounting Standards by Shrinivasan Anand, Taxman, New</p>

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