T.Y.BAF Syllabus Semester V & VI

Hindi Vidya Prachar Samiti's

Ramniranjan Jhunjhunwala College

of Arts, Science & Commerce

(Empowered Autonomous)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for the T.Y.BAF

Program: B.COM (ACCOUNTING & FINANCE)

Program Code: RJCUBAF

National Education Policy (NEP 2020)

Level 5.5

(CBCS 2025-2026)

T.Y.BAF Syllabus Semester V & VI

THE PREAMBLE

Why BAF?

A three-year undergraduate program in Accounting and Finance offers a comprehensive package that equips students with essential skills for success in the dynamic world of business. This program provides a solid foundation in financial principles, management accounting, and economic theory, fostering a deep understanding of the financial landscape. Students gain proficiency in financial accounting, financial analysis, data analysis, taxation, financial management, and financial reporting, preparing them for roles in diverse industries.

Moreover, a degree in Accounting and Finance enhances critical thinking, problem-solving, and quantitative skills, which are highly valued in the industry. The program also incorporates real-world applications, ensuring graduates are well-prepared for the demands of the professional environment. Additionally, the qualification opens doors to various career paths, including accountancy, financial management, taxation, and consultancy, offering a versatile and in-demand skill set that contributes to personal and professional success.

Why BAF at R J College?

The Accounting and Finance department at RJ College started in 2019-2020, offering students a well-rounded education. Apart from regular courses, students are encouraged to take extra credit courses related to their subjects. These additional value-added courses are designed to develop students' overall skills. With the aim of providing experiential learning, a minimum 3-month internship during the undergraduate program is encouraged to provide practical exposure and competitive edge among our students. The department organizes a Fest to enhance leadership and management skills. Industry experts are invited to talk about current market scenarios and emphasize on required skills. Students undergo evaluation through project presentations, case studies, writing research papers, and classroom activities, thus promoting critical thinking, presentation skills, and enhanced confidence. Choosing Accounting and Finance at RJ College not only means a solid academic foundation but also practical experience and opportunities for personal and professional development.

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PROGRAMME OUTCOMES (PO): B.Com(Accounting & Finance)

PO 1	To provide fundamental knowledge in the fields of Finance, Accountancy, Audit, Taxation, Law, Technology, and other related disciplines by adopting learner-centric pedagogy.
PO 2	To cultivate soft skills along with technical/hard skills.
PO 3	To enhance critical thinking, problem-solving, qualitative and quantitative skills, required in the industry.
PO 4	To arouse students' interest in research.
PO 5	To motivate students to pursue higher studies in the field of Accounting & Finance.

PROGRAM SPECIFIC OUTCOMES (PSO): B.Com(Accounting & Finance)

PSO 1	The course helps aspirants to acquire knowledge in the fields of Financial Accounting, Taxation, Auditing, Financial Management, International Finance, Cost Accounting, Economics, Business Law, and Business Communication.
PSO 2	Students can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.
PSO 3	Students will also acquire practical skills to work as tax consultants, audit assistants, and other supporting services in the field of finance.
PSO 4	Students will learn relevant financial & managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers as businessmen, entrepreneurs, managers, and consultants.
PSO 5	Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICMA, CFA, CPA, FRM and other courses.
PSO 6	Students will also be able to do higher education and advance research in the field of accounting and finance.
PSO 7	Students will acquire the skills of effective communication, decision-making, and problem-solving, that can be used at personal as well as professional levels.

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MAJOR (DSC)

DISTRIBUTION OF TOPICS AND CREDITS

T.Y.BAF SEMESTER V

Course Code	Unit	Topic Heading	Credits	Duration
RJDSCBAF351	**Paper Title: Financial Accounting – IV**			**60 Lectures**
	I	Buy-Back of shares	04	
	II	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)		
	III	Internal Reconstruction		
	IV	Indian Accounting Standards		

Course Code	Unit	Topic Heading	Credits	Duration
RJDSCBAF352	**Paper Title: Cost Accounting - III**			**60 Lectures**
	I	Activity Based Costing System	04	
	II	Operating Costing		
	III	Process Costing- Equivalent Units of Production and Inter- process Profit		
	IV	Standard Costing and Variance Analysis		

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T.Y.BAF SEMESTER VI

Course Code	Unit	Topic Heading	Credits	Duration
RJDSCBAF361	**Paper Title: Financial Accounting – V**			**60 Lectures**
	I	Accounting for Limited Liability Partnership	03	
	II	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)		
	III	Investment Accounting		
	IV	Accounting for Bonus issue and Right share		

Course Code	Unit	Topic Heading	Credits	Duration
RJDSCBAF362	**Paper Title: Cost Accounting - IV**			**60 Lectures**
	I	Budgeting and Budgetary Control	03	
	II	Absorption Costing and Marginal Costing with Cost Volume and Profit Analysis		
	III	Managerial Decision Making		

Course Code	Unit	Topic Heading	Credits	Duration
RJDSCBAF363	**Paper Title: Security Analysis and Portfolio management**		04	**60 Lectures**
	I	Portfolio management - An introduction and process		
	II	Portfolio management - Valuation		
	III	Fundamental Analysis		
	IV	Technical Analysis		
	V	Efficient Market Theory and CAPM		

T.Y.BAF Syllabus Semester V & VI

Semester	:	**V**			
Title of the Subject / course	:	**Financial Accounting – IV**			
Course Code	:	**RJDSCBAF351**			
Credits	:	**04**	**Duration**	:	**60 Lec**

Learning Objectives	
1	To understand the meaning of Buy Back of securities and accounting thereof.
2	To get familiarized with the concept of Amalgamation, absorption and internal reconstruction and its accounting treatment.
3	To understand the order of payment of all obligations and prepare the liquidator's final statement.

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Apply the accounting treatment on Buy back of securities.	1,5	Level 3 Apply
CO2	Understand the process of Amalgamation, absorption and internal reconstruction and its accounting treatment.	1,5	Level 2, 3 Understand Apply
CO3	Prepare the liquidator's final statement.	1,5	Level 3 Apply

SEMESTER V		**L**	**Cr**
COURSE: **Financial Accounting – IV**	**COURSE Code: RJDSCBAF351**	**60**	**04**
UNIT 01		**15**	
Buy-back of shares			
Buy-back of shares: 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			
UNIT 02		**15**	
AS – 14 - Amalgamation, Absorption & External Reconstruction **(excluding inter – company holding)**			

In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.		
UNIT 03	**15**	
Internal Reconstruction		
Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same along-with relevant practical problems.		
UNIT 04	**15**	
Indian Accounting Standards		
IND AS 102 - Share Based Payment IND AS 33 - Earning Per Share		

Semester	**:**	**V**			
Title of the Subject / course	**:**	**Cost Accounting – III**			
Course Code	**:**	**RJDSCBAF352**			
Credits	**:**	**04**	**Duration**	**:**	**60 Lec**

Learning Objectives	
1	Learner will be able to understand the usefulness of Activity Based Costing (ABC)
2	Learners will be able to understand the difference between Integrated and Non Integrated systems of Accounts.
3	To understand the basic concept of Operating costing and how it is used in different service industries
4	Learner would understand the meaning and treatment of Inter- process Profit and compute equivalent completed units

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Calculate the overhead cost of the product as per Activity based costing technique and understand its usefulness.	1,5	Level 3 Apply
CO2	Prepare the books of accounts by following the Integrated and Non Integrated system of Accounts.	1,5	Level 3 Apply

CO3	Calculate cost of service by using the operating costing method.	1,5	Level 3 Apply
CO4	Calculate inter-process profit and Equivalent units by following different methods.	1,5	Level 3 Apply

SEMESTER V		**L**	**Cr**
COURSE: Cost Accounting - III	**COURSE Code: RJDSCBAF352**	**60**	**04**
UNIT 01		**15**	
Activity Based Costing System			
Activity Based Costing System: Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical problems on Traditional V/s Activity Based Costing System.			
UNIT 02		**15**	
Operating Costing			
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			
UNIT 03		**15**	
Process Costing- Equivalent Units of Production and Inter- process Profit			
Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method), Inter Process transfer at Profit, Relevant practical problems			
UNIT 04		**15**	
Standard Costing and Variance Analysis			
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.			

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T.Y.BAF SEMESTER VI

Semester	:	**VI**			
Title of the Subject / course	:	**Financial Accounting – V**			
Course Code	:	**RJDSCBAF361**			
Credits	:	**03**	**Duration**	:	**60 Lec**

Learning Objectives	
1	To understand the basic concept of various provisions of Banking and Non-banking companies and its various provisions.
2	To understand the basic concept of preparation of final accounts of Insurance companies and its various provisions.
3	Learners would calculate the value of goodwill and shares by using different methods.
4	To understand the statutory provision of Limited Liability of Partnership and its preparation of final account.

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Calculate various financial provisions required for the preparation of financial statements of Banking and Non Banking companies.	1,5	Level 3 Apply
CO2	Prepare the financial statement of Insurance companies.	1,5	Level 3 Apply
CO3	Calculate the value of goodwill and shares.	1,5	Level 3 Apply
CO4	Prepare the financial statement Limited Liability Partnership.	1,5	Level 3 Apply

SEMESTER VI		**L**	**Cr**
COURSE: Financial Accounting – V	**COURSE Code: RJDSCBAF361**	**45**	**03**
UNIT 01		**12**	
Accounting for Limited Liability Partnership			
Statutory provisions, Conversion of partnership business into Limited Liability Partnership and Practical problems of final account.			
UNIT 02		**12**	
Final Accounts for Co-Operative Society: (Co-Operative Housing Society and			

Consumer Co-Operative Society)		
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.		
UNIT 03	**15**	
Investment Accounting		
For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.		
UNIT 04	**6**	
Accounting for Bonus issue and Right share		
Bonus Issue: Introduction, Provision of the Companies Act 2013, SEBI Regulation, Journal Entries, Right Issue : Introduction, Exceptions to the rights of existing equity shareholders, Right of Renunciation, Practical questions on Right Issue		

Semester	**:**	**VI**			
Title of the Subject / course	**:**	**Cost Accounting – IV**			
Course Code	**:**	**RJDSCBAF362**			
Credits	**:**	**03**	**Duration**	**:**	**45 Lec**

Learning Objectives	
1	To understand how the concept of Budget & Budgetary Control is used by organizations.
2	To introduce the concept of Absorption Costing & Marginal Costing
3	To make the student understand as to how management takes several decisions regarding the Marginal unit, the Product-mix, pricing & making or buying an article
4	To understand the concept of Standard Costing for cost control and variance analysis

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Make different types of budgets for different departments to control cost.	1,5	Level 3 Apply
CO2	Analyze cost data for the purpose of allotment of costs to cost units & ascertainment of Marginal Cost.	1,5	Level 4 Analyze

CO3	Know how a management maximizes profits in the short & long run by profit planning & by ascertaining costs that are controllable & establish a system to actually control them	1,5	Level 4 Analyze
CO4	Calculate different types of variances.	1,5	Level 3 Apply

SEMESTER VI		**L**	**Cr**
COURSE : Cost Accounting - IV	**COURSE Code: RJDSCBAF362**	**45**	**03**
UNIT 01		**15**	
Budgeting and Budgetary Control			
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.			
UNIT 02		**15**	
Absorption Costing and Marginal Costing with Cost Volume and Profit Analysis			
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			
UNIT 03		**15**	
Managerial Decision Making			
Make or buy, Sales mix decisions, Exploring new markets, Plant shut down decision along with practical problems			

Semester	:	**VI**			
Title of the Subject / course	:	**Security Analysis and Portfolio management**			
Course Code	:	**RJDSCBAF363**			
Credits	:	**04**	**Duration**	:	**60 Lec**

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Learning Objectives	
1	Gain a comprehensive understanding of portfolio management, encompassing investment principles, portfolio analysis techniques, and the factors influencing investment decisions.
2	Master the valuation techniques in portfolio management, understand the rationale behind portfolio revision, and apply various evaluation metrics to measure returns and assess performance.
3	Develop a comprehensive understanding of fundamental analysis, including economic, industry, and company analysis, and gain proficiency in practical applications such as financial ratio analysis and risk assessment.
4	Understand various technique in terms of portfolio theory, risk assessment, and security pricing.

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Apply critical analysis to evaluate investment options, construct optimal portfolios using the Markowitz model, and measure returns and risks under different scenarios,	1,2	Level 3 Apply
CO2	Demonstrate the ability to critically analyze and implement portfolio revision strategies, measure performance using Sharpe, Treynor, and Jensen ratios, and decompose portfolio returns,	1,2,4	Level 3 Apply
CO3	Apply various technical analysis tools to interpret price movements, identify trends, and make informed investment decisions. Differentiate between fundamental and technical analysis,	1,2,4	Level 3 Apply
CO4	Apply critical analysis to assess market efficiency, portfolio theory, and security pricing under CAPM and APT,	1,2,4	Level 3 Apply

SEMESTER VI		**L**	**Cr**
COURSE : DSC - Security Analysis and Portfolio Management	**COURSE Code: RJDSCBAF363**	**60**	**04**
UNIT 01		**12**	
Portfolio management - An introduction and process			
Investment : Meaning, Characteristics, Objectives, Investment v/s Speculation, Investment v/s Gambling and Types of Investors Portfolio Management : Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management Investment Environment in India and Factors Conducive for Investment in India			

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Portfolio Analysis : Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk-Return Trade-off 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		
UNIT 02	**12**	
Portfolio management - Valuation		
Portfolio Revision : Meaning, Need, Constraints and Strategies Portfolio Evaluation : Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance		
UNIT 03	**12**	
Fundamental Analysis		
Economy Analysis : Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building Industry Analysis : Concept of Analysis, Industry Life Cycle, Industry Characteristics 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)		
UNIT 04	**12**	
Technical Analysis		
Dow Theory 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 Mathematical Indicators : Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis v/s Technical Analysis		
UNIT 05	**12**	
Efficient Market Theory and CAPM		
Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency		

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Competitive Market Hypothesis 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 Arbitrage Pricing Theory (APT) : The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT v/s CAPM		

Reference Books

SEMESTER V

RJDSCBAF351 **Financial Accounting – IV**	● 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,

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	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
RJDSCBAF352 **Cost Accounting - III**	● Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi ● Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi ● Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 33 ● Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi ● Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. ● Chand and Company (P) Ltd., New Delhi ● Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana ● Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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Reference Books

SEMESTER VI

RJDSCBAF361 **Financial Accounting – V**	● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi ● Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi ● Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi ● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi ● Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai ● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi ● Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc ● Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida ● Compendium of Statement and Standard of Accounting, ICAI ● Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi ● Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi ● Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi ● Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi ● Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill.
RJDSCBAF362 **Cost Accounting - IV**	● Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi ● Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi

	● Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta ● Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai ● Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi ● Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. ● Chand and Company (P) Ltd., New Delhi ● Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana ● Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
RJDSCBAF363 **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.

RULES AND REGULATIONS REGARDING ASSESSMENT AND EVALUATION

1. A learner appearing for third year examination under NEP will have a maximum **of 22 credits** and examinations will be of **maximum 550 marks.**

2. Courses having **2 credits, 3 credits and 4 credits** will have examinations of **50, 75, 100 marks** respectively.

3. With regard to Major Course, Minor Course and OEC:

Continuous evaluation of 40-60 adopted under autonomy (2018) shall continue for all the courses; for the courses with 2 credits and 50 marks, Internal is of 20 marks (only one IA) and External 30 marks (SEE); while the courses with 3 credits and 75 marks, it is 25 marks (only one IA) and 50 marks (SEE). In case of courses of 100 marks, the break up of marks will be 40 marks (IA) and 60 marks (SEE).

4. With regard to VSEC (VSC and SEC), AEC, VEC:

These will be of 2 Credits each and of 50 marks. Continuous evaluation of 40-60 wherein Internal is of 20 marks and SEE of 30 marks or Only one SEE of 50 marks or continuous evaluation of more than one test by the respective coordinating department or as directed by the EC.

5. With regard to CC, FP and CEP:

Vertical of CC, FP and CEP shall also be more like a **continuous evaluation** where a student will be awarded marks on the basis of **his / her participation in the co-curricular activities of the department / other departments / associations / extension activities / intercollegiate events and Jeevan Kaushal/ Field based learning or project/ Community engagement service** . Students to keep a record of his / her participation and will be duly evaluated and signed by the concerned teachers.

6. Duration of examinations:

a. An IA exam of 20/25 marks shall be of duration of 30 minutes.

b. An SEE exam of 30 marks (offline) shall be of duration of 1 hour.

c. An SEE exam of 50 marks (offline) shall be of duration of 1 ½ hour.

d. An SEE exam of 50 marks (online MCQ) shall be of 60 minutes.

e. An SEE exam of 60 marks (offline) shall be of duration of 2 hours.

7. There shall be **combined passing of Internals and SEE** in a given paper with a **minimum passing percentage of 40.**

8. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.

9. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.

10. There shall be no Additional Examinations for any of the Semesters except for the Semester V wherein one chance of credit improvement in Semester V shall be given before the Learner appears for the final Semester VI Examination.

11. A learner appearing for first year exam under NEP shall have examination of maximum **550 marks** to which effect **ATKT** is allowed for **maximum of 200 marks** corresponding to **failing in 3 / 4 courses** but must have passed in at least one Theory course of Major / Minor.

Weightage to Evaluation Parameters

Evaluation with regard to Major Course:

IA - 25 /20/40 marks
Assignment/Presentation/Written test/Moot court/Viva.

Semester End Examination - 50/30/60 marks
Question paper covering all units unless otherwise specified.

Evaluation of Major Course (RJDSCBAF351, RJDSCBAF352, RJDSCBAF361, RJDSCBAF362, RJDSCBAF363):

QUESTION	KNOWLEDGE	UNDERSTANDING	APPLICATION & ANALYSIS	TOTAL MARKS
I (Case study across syllabus)	-	-	15	15
II	-	-	15	15
III	-	-	15	15
IV	-	-	15	15
TOTAL- Per objective	-	-	60	**60**
% WEIGHTAGE	-	-	100%	**100%**

Teaching and Learning Process:

The teaching learning process in the learning outcomes based curriculum framework in the subject of Accounting and Finance is designed to develop the cognitive skills of every learner. The undergraduate courses offer the requisite skills for a profession and jobs in Accounting and Finance field . All courses have practical's as an integral part which promotes the learner to acquire the requisite skills for employment by experiential learning.

An interesting combination of teaching learning processes is adopted in which the teacher and learners are actively involved.

Some of the salient teaching learning process are:

- Class lectures
- Presentations
- Group Discussion and Workshops
- Peer teaching and learning
- Flipped classroom, project-based learning, quiz, seminars, exhibitions, posters
- Practical experimental design planning, analysis, interpretation, application of knowledge gained, field projects, mini projects.
- Technology enabled self-learning.
- Internships, On job training
- Project work, report writing

The effective teaching strategies would address the requirements of leaner to learn at their own pace. The teaching pedagogy adopted to ensure inculcate higher order skills in the learner. The entire program is also designed to foster human values, environmental consciousness for an equable society. The teaching learning processes adopted would aim at participatory pedagogy.

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ASSESSMENT METHODS

1. The 40 – 60 pattern of continuous evaluation continues. However, Internal 40% as 20 + 20 is revised from AY 2023-24 as 15 + 25 wherein, 15 marks of assignment and 25 marks of MCQs or any other mode of evaluation as decided by the respective department shall be implemented.
2. SEE exam of 60 marks (offline) shall be of duration of 2 hours.
3. There shall be **combined passing of Internals and SEE** in a given paper with a **minimum passing percentage of 40.**
4. Students must appear **at least one** of the two Internal Tests to be eligible for the Semester End Examination.
5. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.
6. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.
7. There shall be no Additional Examinations for any of the Semesters except for the Semester V wherein one chance of credit improvement in Semester V shall be given before the Learner appears for the final Semester VI Examination.
8. For any KT examinations, there shall be ODD-ODD/EVEN-EVEN pattern followed.
9. HOD's decision, in consultation with the Principal, shall remain final and abiding to all.

EVALUATION DETAILS

Total marks per course - 100.
Internal Assessment- 40 marks

Internal Assessment :

15 marks - Assignment/Project Presentation/Paper presentation/viva/group discussion/report writing/book reviews/Case study/any other evaluation techniques can be used in consultation and agreement with the exam committee.
20 marks - MCQ
05 marks - Attendance

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Semester End Examination – 60 marks

Paper Format for 60 marks component:

	Note: 1. All questions are compulsory. 2. Each question carries equal marks.	Marks
Q.1	Case Study (From anywhere in the syllabus)	15
Q.2A	Answer the following (From Units 1 & 2)	15
	OR	
Q.2B	Answer the following (From Unit 1 & 2)	15
Q.3A	Answer the following (From Unit 3)	15
	OR	
Q.3B	Answer the following (From Unit 3)	15
Q.4A	Answer the following (From Unit 4 & 5)	15
	OR	
Q.4B	Answer the following (From Unit 4 & 5)	15

Note:
Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks
Case study will include 3 questions of 5 marks each. The practical subjects like accounting can have compulsory numerical problems in place of case study.

Weightage to Evaluation Parameters.

QUESTION	KNOWLEDGE	UNDERSTANDING	APPLICATION & ANALYSIS	TOTAL MARKS
I	-	-	15	15
II	07	06	02	15
III	07	06	02	15
IV	07	06	02	15
TOTAL- Per objective	21	18	21	**60**
% WEIGHTAGE	35	30	35	**100%**

Mapping of the course to employability/ Entrepreneurship/ Skill development

Class	Course Name	Course Code	Topics focusing on Employability/Entrepreneurship/Skill development	Employability/Entrepreneurship /Skill development	Specific activity
TYBAF	Financial Accounting – IV	RJDSCBAF351	Buy-back of shares, Amalgamation, Absorption & Reconstruction, Internal Reconstruction, Indian Accounting Standards	**Employability:** Skills in corporate accounting, reporting, compliance	Case studies on company reconstruction, solving practical problems on AS-14
TYBAF	Cost Accounting – III	RJDSCBAF352	Activity-Based Costing, Operating Costing, Process Costing, Standard Costing & Variance Analysis	**Employability:** Cost analysis & control skills **Entrepreneurship**: Cost planning for businesses	Preparing cost sheets, variance analysis exercises
TYBAF	Financial Accounting – V	RJDSCBAF361	LLP Accounting, Final Accounts for Co-Operative Societies, Investment Accounting, Bonus & Right Shares	**Employability:** Corporate accounting, cooperative accounting, **Skill development** in reporting	Case studies on LLP and co-operative accounts, solving problems on bonus/right issues
TYBAF	Cost Accounting – IV	RJDSCBAF362	Budgeting & Budgetary Control, Absorption & Marginal Costing, CVP Analysis, Managerial Decision Making	**Employability:** Decision-making skills, **Entrepreneurship:** Cost planning & control	Budget preparation, CVP analysis exercises

TYBAF	Security Analysis and Portfolio Management	RJDSCBAF363	Portfolio Management, Fundamental & Technical Analysis, Efficient Market Theory, CAPM	**Employability:** Investment advisory & analysis skills**,** **Entrepreneurship:** Portfolio construction	Stock market analysis, portfolio building exercises

Mapping of curriculum with the relevance in the
Local, Regional, National and Global development needs

Sr. No	Course Code/ Topic (Paper/ Unit/ Content)	Relevance
1	RJDSCBAF351: Financial Accounting – IV	Local, Regional and National Development needs
2	RJDSCBAF352: Cost Accounting – III	Regional and National Development needs
3	RJDSCBAF361: Financial Accounting – V	Local, Regional and National Development needs
4	RJDSCBAF362: Cost Accounting – IV	Regional and National Development needs
5	RJDSCBAF363: Security Analysis and Portfolio Management	National and Global Development needs

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Mapping of curriculum with cross cutting issues viz, Professional Ethics, Gender, Human Values, Environmental and Sustainable Development Goals and NEP 2020

Sr. No	Name of the Course	Course Code	Issues Addressed
1	Financial Accounting – IV	RJDSCBAF351	SDG 4, Human Values, NEP 2020
2	Cost Accounting – III	RJDSCBAF352	SDG 4, SDG 9, Sustainable Development, NEP 2020
3	Financial Accounting – V	RJDSCBAF361	SDG 4, Human Values, NEP 2020
4	Cost Accounting – IV	RJDSCBAF362	SDG 4, SDG 9, Sustainable Development, NEP 2020
5	Security Analysis and Portfolio Management	RJDSCBAF363	SDG 4, SDG 8, Global Perspective, NEP 2020