

University of Mumbai

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विद्याविषयक प्राधिकरणे
सभा आणि सेवा विभाग(ए.ए.एम.एस)
कम नं. १२८ एम.जी.रोड, फोर्ट,
मुंबई - ४०० ०३२
टेलिफोन नं - ०२२ - ६८३२००३३

(नॅक पुनर्मूल्यांकनाद्वारे ३.६५ (सी.जी.पी.ए.) सह अ++ श्रेणी
विद्यापीठ अनुदान आयोगाद्वारे श्रेणी १ विद्यापीठ दर्जा)

क.वि.प्रा.स.से./आयसीडी/२०२५-२६/३७

दिनांक : २७ मे, २०२५

परिपत्रक:-

सर्व प्राचार्य/संचालक, संलग्नित महाविद्यालये/संस्था, विद्यापीठ शैक्षणिक विभागांचे संचालक/ विभाग प्रमुख यांना कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण २०२० च्या अमलबजावणीच्या अनुषंगाने शैक्षणिक वर्ष २०२५-२६ पासून पदवी व पदव्युत्तर अभ्यासक्रम विद्यापरिषदेच्या दिनांक २८ मार्च २०२५ व २० मे, २०२५ च्या बैठकीमध्ये मंजूर झालेले सर्व अभ्यासक्रम मुंबई विद्यापीठाच्या www.mu.ac.in या संकेत स्थळावर NEP २०२० या टॅब वर उपलब्ध करण्यात आलेले आहेत.

मुंबई - ४०० ०३२
२७ मे, २०२५


(डॉ. प्रसाद कारडे)
कुलसचिव

क.वि.प्रा.स.से.वि/आयसीडी/२०२५-२६/३७ दिनांक : २७ मे, २०२५
Desktop/ Pritam Loke/Marathi Circular/NEP Tab Circular



Copy forwarded for information and necessary action to :-	
1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), dr@eligi.mu.ac.in
2	The Deputy Registrar, Result unit, Vidyanagari drresults@exam.mu.ac.in
3	The Deputy Registrar, Marks and Certificate Unit,. Vidyanagari dr.verification@mu.ac.in
4	The Deputy Registrar, Appointment Unit, Vidyanagari dr.appointment@exam.mu.ac.in
5	The Deputy Registrar, CAP Unit, Vidyanagari cap.exam@mu.ac.in
6	The Deputy Registrar, College Affiliations & Development Department (CAD), deputyregistrar.uni@gmail.com
7	The Deputy Registrar, PRO, Fort, (Publication Section), Pro@mu.ac.in
8	The Deputy Registrar, Executive Authorities Section (EA) eau120@fort.mu.ac.in He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), rapc@mu.ac.in
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in ar.tau@fort.mu.ac.in
11	The Deputy Registrar, College Teachers Approval Unit (CTA), concolsection@gmail.com
12	The Deputy Registrars, Finance & Accounts Section, fort draccounts@fort.mu.ac.in
13	The Deputy Registrar, Election Section, Fort drelection@election.mu.ac.in
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15	The Assistant Registrar, School of Engg. & Applied Sciences, Kalyan, ar.seask@mu.ac.in
16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, ratnagirisubcentar@gmail.com
17	The Director, Centre for Distance and Online Education (CDOE), Vidyanagari, director@idol.mu.ac.in
18	Director, Innovation, Incubation and Linkages, Dr. Sachin Laddha pinkumanno@gmail.com
19	Director, Department of Lifelong Learning and Extension (DLLE), dlleuniversityofmumbai@gmail.com

Copy for information :-	
1	P.A to Hon'ble Vice-Chancellor, vice-chancellor@mu.ac.in
2	P.A to Pro-Vice-Chancellor pvc@fort.mu.ac.in
3	P.A to Registrar, registrar@fort.mu.ac.in
4	P.A to all Deans of all Faculties
5	P.A to Finance & Account Officers, (F & A.O), camu@accounts.mu.ac.in

To,

1	The Chairman, Board of Deans pvc@fort.mu.ac.in
2	Faculty of Humanities, Offg. Dean 1. Prof.Anil Singh Dranilsingh129@gmail.com Offg. Associate Dean 2. Prof.Manisha Karne mkarne@economics.mu.ac.in 3. Dr.Suchitra Naik Naiksuchitra27@gmail.com
	Faculty of Commerce & Management, Offg. Dean, 1 Prin.Ravindra Bambardekar principal@model-college.edu.in Offg. Associate Dean 2. Dr.Kavita Laghate kavitalaghate@jbims.mu.ac.in 3. Dr.Ravikant Balkrishna Sangurde Ravikant.s.@somaiya.edu 4. Prin.Kishori Bhagat kishoribhagat@rediffmail.com

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	Faculty of Inter-Disciplinary Studies, Offg. Dean 1. Dr. Anil K. Singh aksingh@trcl.org.in Offg. Associate Dean 2. Prin. Chadrashekhhar Ashok Chakradeo cachakradeo@gmail.com 3. Dr. Kunal Ingle drkunalingle@gmail.com
3	Chairman, Board of Studies,
4	The Director, Board of Examinations and Evaluation, dboee@exam.mu.ac.in
5	The Director, Board of Students Development, dsd@mu.ac.in DSW directr@dsw.mu.ac.in
6	The Director, Department of Information & Communication Technology, director.dict@mu.ac.in

As Per NEP 2020

University of Mumbai



Syllabus for Major Vertical – 1 & 4

Name of the Programme – B.Com. (Accounting and Finance)

Faulty of Commerce

Board of Studies in Accountancy and Finance

U.G. Second Year Programme	Exit Degree	U.G. Diploma in Accounting and Finance
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Semester	III & IV
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From the Academic Year	2025-26
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University of Mumbai



(As per NEP 2020)

Sr. No	Heading	Particulars
1	Title of program O: _____	B.Com. (Accounting and Finance)
2	Exit Degree	U.G. Diploma in Accounting and Finance
3	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: _____	40%
5	Credit Structure Sem. III – R: CU – 510 C Sem. IV– R: CU – 510 D	Attached herewith
6	Semesters	Sem. III & IV
7	Program Academic Level	5.00
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2025-26

Sd/-
Sign of the BOS
Chairman
Prof. Dr. Arvind Luhar
Board of Studies in
Accountancy and
Finance

Sd/-
Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of Commerce
& Management

Sd/-
Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

Sd/-
Sign of the
Offg. Dean
Prin. Ravindra
Bambardekar
Faculty of
Commerce &
Management

Under Graduate Diploma in Accounting and Finance
Credit Structure (Sem. III & IV)

	R: _____ C									
Level	Semest er	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Elective s							
5.0	III	Financial Accountin g – III (4) Cost Accountin g – I (4)			2	VSC:2, Mutual Fund Distribu tor – I (2)	AEC:2	FP: 2 CC:2	22	UG Diploma 88
	R: _____ D									
	IV	Financial Accounting – IV (4) Cost Accounting – II (4)		4	2	SEC:2 Mutual Fund Distribu tor – II (2)	AEC:2	CEP: 2CC:2	22	
	Cum Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Sem. - III

Vertical – 1 Major

Syllabus
B.Com. (Accounting and Finance)
(Sem.- III)

Title of Paper: Financial Accounting - III

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course delves into the critical aspects of business restructuring and partnership accounting, equipping you with essential skills for today's dynamic financial landscape. It will explore amalgamations, dissecting merger and purchase accounting methods, and master purchase consideration calculations. The learners learn the intricacies of converting partnerships into limited companies using the realization method, and understand the legal and financial frameworks of Limited Liability Partnerships (LLPs), including their formation and financial disclosures. A key focus will be on accurately apportioning profits before and after incorporation, a vital skill for financial reporting. This knowledge opens doors to diverse career paths in corporate finance, auditing, taxation, and consulting. Through case studies and practical exercises, learners gain the confidence to navigate complex restructuring scenarios and contribute meaningfully to financial decision-making.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks

7	Course Objectives: • To understand the concepts and accounting treatments related to the amalgamation of firms, including mergers and purchases. • To analyze the process of converting a partnership firm into a limited company and an LLP, along with the necessary financial adjustments. • To evaluate the legal and financial aspects of Limited Liability Partnerships (LLPs) and their differences from other business structures. • To compute and apportion profits or losses between pre- and post-incorporation periods for newly formed companies.
8	Course Outcomes: • The learners will be able to prepare accounting entries and financial statements for amalgamated firms using pooling of interest and purchase methods. • The learners will be able to apply the realisation method to convert a partnership firm into a limited company and prepare the new balance sheet. • The learners will be able to interpret the provisions of the LLP Act, 2008 and prepare final accounts for an LLP. • The learners will be able to calculate pre- and post-incorporation profits/losses and appropriately treat them in financial statements.
9	Modules: - 04
	Module 1: Amalgamation of Firms
	• Introduction: Meaning, Concept and Case studies. • Types of amalgamation – merger and purchase. • Accounting for amalgamation – Pooling of interest method and purchase method. • Computation of Purchase consideration. • Journal/Ledger accounts of old firms • Preparing Balance sheet of new firm • Treatment of goodwill arising on amalgamation.
	Module 2: Conversion / Sale of a Partnership Firm into a Ltd. Company
	• Provisions related to Conversion/ Sale by use of Realisation method only. • Calculation of New Purchase consideration. • Preparation of Journal / Ledger Accounts of old firms. • Preparing Balance sheet of new company
	Module 3: Accounting for Limited Liability Partnership

	• Meaning of Term Limited Liability Partnership, its need, scope and advantages • Relevant Definitions under Section 2 of the LLP Act, 2008 • Incorporation of LLP, Partners and their relations. • Financial disclosures related to Limited Liability Partnership. • Conversion of partnership business into Limited Liability Partnership • Differences with other forms of organization • Preparing Final Accounts of Limited Liability Partnership.							
	Module 4: Ascertainment and Treatment of Profit Prior to Incorporation							
	• Introduction to Pre and Post Incorporation. • Basis of Apportionment between Pre and Post Incorporation Period. • Computation of Pre and Post Incorporation Profit/ Loss • Treatment of Pre and Post Incorporation Profit/ Loss							
10	Text Books: 1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi. 2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi 3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi 4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai							
11	Reference Books: 1. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai 2. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi 3. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai 4. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi							
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination						
13	Continuous Evaluation through: <table><tr><th></th><th>Assessment/Evaluation</th><th>Marks</th></tr><tr><td>1</td><td>Class Test during the lectures.</td><td>20</td></tr></table>		Assessment/Evaluation	Marks	1	Class Test during the lectures.	20	Semester End External – 60 Marks Time – 2 Hours Attempt any 4 out of 6 questions
	Assessment/Evaluation	Marks						
1	Class Test during the lectures.	20						

	(Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15
Q.4	Practical/ Theory	15
Q.5	Practical/ Theory	15
Q.6	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Syllabus
B.Com. (Accounting and Finance)
(Sem.- III)

Title of Paper Cost Accounting – I

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course is designed to equip specialized learners of accounting and finance with the essential skills to navigate the intricate world of cost analysis and management decision-making. In today's competitive business landscape, understanding cost structures and implementing effective management accounting practices is crucial for organizational success. This course will delve into the fundamental concepts of cost accounting, including material, labor, and overhead analysis, and explore advanced topics like activity-based costing (ABC). By mastering these principles, learners will be prepared to provide valuable insights for strategic planning, performance evaluation, and profitability enhancement. This course will bridge the gap between theoretical knowledge and practical application, ensuring learners are well-equipped to excel in roles that demand accurate cost information and sound financial judgment.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks

7	Course Objectives: • To explain the fundamental concepts, objectives, and importance of cost and management accounting. • To analyze material storage and record systems, and <i>prepare</i> stock ledger accounts using FIFO and weighted average methods. • <i>To evaluate</i> the methods of employee cost control and <i>apply</i> wage payment and incentive systems. • To assess the impact of overhead allocation on product costing and <i>justify</i> the selection of appropriate absorption methods..
8	Course Outcomes: • Learners will be able to compare and contrast cost accounting, financial accounting, and management accounting, and apply activity-based costing (ABC) to solve practical problems. • Learners will be able to calculate the Economic Order Quantity (EOQ) and demonstrate the preparation of stock ledger accounts. • Learners will be able to compute employee costs under various wage systems and calculate labour turnover using replacement and separation methods. • Learners will be able to apply absorption costing methods to allocate overheads in different scenarios.

9	Modules: - 04
	Module 1: Introduction to Cost and Management Accounting
	• Meaning, objective and importance of Cost and Management Accounting • Functions and role of Cost Accounting Department in an organization • Installation of Cost Accounting System in an organization • Differentiate between Cost Accounting, Financial Accounting and Management Accounting. • Various elements and classifications of cost and methods of costing. • Need for Activity Based Costing (ABC) • Practical problems of Activity Based Costing (ABC)
	Module 2: Material Cost
	• Meaning, need for and importance of material • Material Storage and Records: Bin Cards, Stock Control Cards and Store Ledger

- Preparation of Stock Ledger Account using FIFO and Weighted Average Method.
- Computation of Economic Order Quantity (EOQ).

Module 3: Employee Cost

- Meaning and importance of Employee (Labour) cost in an organisation
- Employee (Labour) cost control: Functions, Factors and Procedures
- Idle Time: Causes, Treatment and computation of Effective hourly cost of employee.
- Over Time: Causes and Treatment
- Systems of Wage Payment and Incentives: Calculation of wages/salary/employee cost based on Time Rate System, Piece Rate System and Premium Bonus Method (Halsey Premium Plan and Rowan Premium Plan)
- Employee (Labour) Turnover: Meaning and Calculation based on Replacement Method and Separation Method.

Module 4: Overheads – Absorption Costing Method

- Meaning of Overheads-Classification: Production, administrative and selling and distribution.
- Classification of overheads into fixed and variable.
- Meaning and methods of allocation of overheads to various departments.
- Apportionment and absorption of overheads.

Reference Books:

- 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 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, Taxman Ltd., New Delhi

	Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta																																		
11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination																																	
12	Continuous Evaluation through: <table border="1"> <thead> <tr> <th></th><th>Assessment/Evaluation</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>1</td><td>Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td><td>20</td></tr> <tr> <td>2</td><td>Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)</td><td>10</td></tr> <tr> <td>3</td><td>Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)</td><td>10</td></tr> </tbody> </table>		Assessment/Evaluation	Marks	1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	20	2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10	3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10	Semester End External – 60 Marks Time – 2 Hours Attempt any 4 out of 6 questions <table border="1"> <thead> <tr> <th>Question No.</th><th>Questions</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>Q.1</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.2</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.3</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.4</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.5</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.6</td><td>Practical/ Theory</td><td>15</td></tr> </tbody> </table> Note - Equal Weightage is to be given to all the modules. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory. - Use of simple calculator is allowed in the examination.	Question No.	Questions	Marks	Q.1	Practical/ Theory	15	Q.2	Practical/ Theory	15	Q.3	Practical/ Theory	15	Q.4	Practical/ Theory	15	Q.5	Practical/ Theory	15	Q.6	Practical/ Theory	15
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Q.4	Practical/ Theory	15																																	
Q.5	Practical/ Theory	15																																	
Q.6	Practical/ Theory	15																																	

VSC

Syllabus

B.Com. (Accounting and Finance)

(Sem.- III)

Title of Paper: Mutual Fund Distributor – I

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course provides a foundational understanding of investment principles and the functioning of mutual funds, equipping learners with the knowledge to make informed financial decisions. The first module explores the investment landscape, covering financial goals, asset classes, risk assessment and behavioral biases that influence investment choices. Learners will learn risk profiling techniques and asset allocation strategies to build optimal portfolios. The second module focuses on mutual funds, explaining their concept, types and their role in wealth creation. It examines the growth of India's mutual fund industry, regulatory frameworks and how mutual funds cater to diverse investor needs. Through practical insights and case studies, learners will evaluate fund performance, costs (expense ratios, loads) and alignment with financial objectives. Designed for aspiring investors, finance professionals and wealth advisors, this course bridges theory with real-world applications, preparing participants to navigate financial markets confidently. With India's growing mutual fund industry and increasing retail participation, this knowledge is invaluable for careers in investment advisory, financial planning and asset management.
2	Vertical:	VSC
3	Type:	Theory

4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: - To analyze the investment landscape by evaluating different asset classes, risk-return trade-offs, and behavioral biases affecting investment decisions. - To understand the structure, functioning, and role of mutual funds in wealth creation, along with their classification and growth in the Indian market.	
8	Course Outcomes: - The learners will be able to assess investment risks, apply risk management strategies, and create suitable asset allocation plans based on individual risk profiles. - The learners will be able to evaluate various types of mutual funds and prepare investment plan for an individual.	
9	Modules: - 02	
	Module 1: Investment Landscape & Concept and Role of a Mutual Fund	
	A. Investment Landscape - Investors and their Financial Goals - Savings or Investments?: Meaning and Importance. - Different Asset Classes: Real Estate; Commodities; Fixed Income; Equity; Hybrid asset classes: Characteristics and Present Indian and Global Scenarios. - Different Types of Risks: Investment Risks, Inflation Risk; Liquidity Risk; Credit Risk; Interest Rate Risk; Market Risk and Price Risk - Risk Measures and Management Strategies - Behavioural Biases in Investment Decision Making - Risk Profiling of Individuals: Case Studies - Understanding Asset Allocation: Case Studies B. Concept and Role of a Mutual Fund - Concept of Mutual Fund - Role of Mutual Funds - Investment Objectives of Mutual Funds - Investment Policy for Mutual Funds	

- Important Concepts in Mutual Funds
- Advantages of Mutual Funds for Investors
- Limitations of Mutual Fund

2. Classification of Mutual Funds

- By the structure of the fund
- By the management of the portfolio
- By the investment universe
- Mutual fund scheme categorization and SEBI regulation: Equity Schemes, ii. Debt Schemes, iii. Hybrid Schemes, iv. Solution Oriented Schemes , v. Other Schemes

3. Growth of the mutual fund industry in India

Module 2: Legal Structure of Mutual Funds in India & Net Asset Value, Total Expense Ratio and Pricing of Units

A. Legal Structure of Mutual Funds in India

- Structure of Mutual Funds in India
- Key Constituents of a Mutual Fund: a. Sponsors, b. Board of Trustees, c. Mutual Fund Trust, d. Asset Management Company, e. Custodian
- Organization Structure of Asset Management Company
- Role and Support function of Service Providers
- Role and Function of Association of Mutual Funds in India.

B. Net Asset Value, Total Expense Ratio and Pricing of Units

- Fair Valuation Principles
- Computation of Net Assets of Mutual Fund Scheme and NAV (Practical sums): a. Net Assets of Scheme, b. Net Asset Value, c. Mark to Market, d. Total Expenses in Mutual Fund Scheme
- Dividends & Distributable Reserves
- Concept of Entry and Exit Load and its impact on NAV (Practical sums)
- Key Accounting and Reporting Requirements
- NAV, Total expense ratio and pricing of units for the Segregated Portfolio (Practical sums)

Reference Books:

- Mutual Fund Foundation by National Institute of Securities Markets
- Mutual Fund Distributor by National Institute of Securities Markets
- How to Make a Fortune Through Mutual Funds: Hunt with the Hounds by Ashu Dutt

- Bogle On Mutual Funds: New Perspectives for The Intelligent Investor by John C. Bogle
- Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors by Sundar Sankaran
- Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by John C. Bogle
- Mutual Funds-Ladder to Wealth Creation by Vivek K Negi
- A Guide to Indian Mutual Fund Investment by Dr. Susanta Kumar Mishra
- Mutual Funds Made Easy! by Gerard W. Perritt
- Mutual Funds for Dummies by Eric Tyson

11

Internal Continuous Assessment: 40%

**External, Semester End Examination
60% Individual Passing in Internal and
External Examination**

12

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

**Semester End External – 30 Marks
Time – 1 Hour**

Attempt any 2 out of 3 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Sem - IV

Syllabus
B.Com. (Accounting and Finance)
(Sem.- IV)

Title of Paper: Financial Accounting - IV

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This comprehensive course provides an in-depth understanding of corporate accounting practices and financial operations under the Companies Act, 2013. Designed for accounting and finance students, the program covers essential aspects of company financial statements preparation, redemption of preference shares and debentures, and buy-back of securities. Through practical problem-solving and case studies, students gain hands-on experience in preparing statutory financial documents in compliance with Schedule III requirements. The course holds significant relevance in today's corporate environment, where adherence to statutory financial reporting norms is crucial. Participants will develop specialized skills in handling complex corporate transactions, making them valuable assets for accounting firms, corporate finance departments, and regulatory compliance roles. The curriculum's practical orientation ensures immediate applicability in real-world scenarios, particularly in public accounting practices and corporate financial reporting.
2	Vertical:	Major
3	Type:	Theory

4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: - To evaluate and prepare the financial statements of a company prepared according to Schedule III of the Companies Act, 2013, to assess its financial health. - To calculate the minimum fresh issue of shares required to redeem preference shares, demonstrating an understanding of the provisions of Section 55 of the Companies Act, 2013. - To explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013, and apply the Companies Rules to calculate the Debenture Redemption Reserve (DRR) and redemption procedure. - To explain the provisions Section 68 and 70 of the Companies Act, 2013 and comprehend the accounting treatment of buy back of securities.	
8	Course Outcomes: - The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013. - The learner will be able to prepare journal entries and balance sheet to reflect the redemption of preference shares using the appropriate methods and accounting treatment. - The learner will be able to construct journal entries, ledger accounts, and a partial balance sheet to record the redemption of debentures using different methods - The learner will be able to construct journal entries, ledger accounts, and a balance sheet to record the buyback of securities.	

Note: Use the latest amendments as available pertaining to latest previous year.

Modules: - 04**Module 1: Introduction to Company Accounts**

- Meaning of Company, Types of Company, Maintenance of Books of Accounts
- List of Statutory Books to be maintained by Public Company under Companies Act 2013.
- Financial Statements of the Company:
- Schedule III of the Companies Act, 2013
- Preparation of Profit and Loss Statement Part II of Schedule III
- Preparation of Balance Sheet Part I of Schedule III
- Preparation of Final accounts of the Company

Module 2: Redemption of Preference Shares

- Meaning of Redemption and the purpose of issuing redeemable preference shares
- Provisions of the Companies Act, 2013 regarding preference shares and their redemption.
- Methods of redemption of fully paid-up preference shares by i) Fresh issue of shares; ii) Capitalisation of divisible or undistributed profits and iii) Combination of both i) and ii)
- Understanding Creation of Capital Redemption Reserve
- Accounting treatment for redemption of i) fully paid-up preference shares; ii) partly called-up preference shares; and iii) fully called-up but partly paid-up preference shares.
- Problem sums based on Redemption of Preference Shares

Module 3: Redemption of Debentures

- Meaning of Redemption of Debentures
- Requirement of creation of a Debenture Redemption Reserve and creation of Debenture Redemption Fund (making investment for purpose of redemption of debentures)
- Various methods of redemption of debentures.
- Accounting treatment of redemption of debentures
- Problem sums based on redemption of debentures

Module 4: Buy-Back of Securities

	• Meaning of Buy-Back of Securities • Accounting treatment of buy-back of securities • Provisions of the Companies Act regarding buy-back of securities • Problem sums based on Buy-Back of Securities																															
10	Reference Books: 1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi 2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi 3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi 4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai 5. Jain, S. P., & Narang, K. L. (2018). Advanced accountancy (10th ed.). Kalyani Publishers. 6. Tulsian, P. C. (2018). <i>Corporate accounting</i>. S. Chand Publishing. 7. Ruchi, G., & Chaturvedi, R. (2019). <i>Accounting for management</i>. Taxmann Publications. 8. Maheshwari, S. N., & Maheshwari, S. K. (2018). <i>Corporate accounting</i>. Vikas Publishing House.																															
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Note: Use the latest amendments as available pertaining to latest previous year.

Syllabus
B.Com. (Accounting and Finance)
(Sem.- IV)

Title of Paper: Cost Accounting – II

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This professional course provides comprehensive training in essential cost accounting methods and their practical applications in business decision-making. The program systematically covers four critical areas of cost management: cost classification and analysis, financial reconciliation, contract costing and process costing. Through a combination of theoretical concepts and practical problem-solving exercises, learners develop specialized skills in cost computation, analysis and reporting that are vital for manufacturing and service organizations. The course holds significant relevance in today's competitive business environment where cost control and optimization are crucial for profitability. Learners will gain hands-on experience in preparing detailed cost sheets, reconciling cost and financial accounts, managing contract costs and implementing process costing systems. These skills are immediately applicable across industries including manufacturing, construction, healthcare and professional services.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours

6	Marks Allotted:	100 Marks
7	Course Objectives: - To understand various cost classifications and develop expertise in preparing comprehensive cost sheets for different business needs - To analyze the differences between cost and financial accounts and develop reconciliation statements - To apply contract costing principles including progress payments, retention money, and profit recognition on incomplete contracts - To implement process costing systems including treatment of process losses, joint products, and by-products	
8	Course Outcomes: - The learners will be able to classify costs according to functional categories and prepare comprehensive cost sheets tailored to various business scenarios and decision-making requirements. - The learners will be able to identify discrepancies between cost and financial accounts and prepare accurate reconciliation statements to align both accounting systems. - The learners will be able to prepare contract account and other relevant accounting statements. - The learners will be able to execute process costing calculations and prepare the necessary accounts.	
9	Modules: - 04	
	Module 1: Classification of Costs and Cost Sheets	
	- Functional Classification of elements of cost, Cost heads in cost sheet, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre - Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes - Problems sums based on Preparation of cost sheet & Estimated Cost sheet	
	Module 2: Reconciliation of Cost and Financial Accounts	
	- Meaning, Need and Benefits of Reconciliation of cost and financial accounts - Practical problems based on Reconciliation of cost and financial accounts	
	Module 3: Contract Costing	

- Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee and Accounting for plant used in a contract
- Accounting treatment of profit on incomplete contracts
- Contract Profit and Balance Sheet preparation, Escalation clause
- Problems sums based on Contract Costing

Module 4: Process Costing

- Meaning of Process Costing, Process loss
- Treatment of Normal, Abnormal Loss and Abnormal Gain in cost accounts
- Joint products and by products
- Problems sums based on Process Costing

Reference Books:

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

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SEC

Syllabus
B.Com. (Accounting and Finance)
(Sem.- IV)

Title of Paper Mutual Fund Distributor – II

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course provides an in-depth understanding of the legal and operational structure of mutual funds in India along with the regulatory framework that governs them. The first module delves into the organizational setup of mutual funds, covering the roles of sponsors, trustees, AMCs and third-party service providers like custodians and registrars. It also examines the functioning of AMFI (Association of Mutual Funds in India) and its significance in standardizing industry practices. The second module focuses on the legal and compliance aspects, highlighting SEBI's regulatory oversight, due diligence norms for distributors, and mechanisms for investor grievance resolution. Students will learn about AMFI's code of conduct for intermediaries, ensuring ethical sales practices and investor protection. Designed for finance professionals, mutual fund distributors, compliance officers and aspiring investment advisors, this course equips learners with practical insights into regulatory compliance, risk management and investor rights. With India's mutual fund industry expanding rapidly, expertise in legal and regulatory frameworks is essential for careers in asset management, compliance and financial advisory services.

2	Vertical:	SEC
3	Type:	Theory / Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: - To understand the legal structure of mutual funds in India, including the roles of key constituents like AMCs, trustees, and service providers. - To analyze the regulatory framework governing mutual funds, with a focus on SEBI's role, AMFI's code of conduct, and investor protection mechanisms.	
8	Course Outcomes: - The learners will be able to explain the organizational hierarchy of mutual funds in India and the functions of various stakeholders, including asset management companies (AMCs) and distributors. - The learners will be able to evaluate performance of mutual fund.	

9	Modules: - 04	
	Module 1: Legal and Regulatory Framework & Fund Distribution and Channel Management Practices	
	A. Legal and Regulatory Framework - Role of Regulators in India - Role of Securities and Exchange Board of India: a. Regulatory reforms by SEBI, b. Mutual Funds Regulations, c. Investment restrictions and portfolio diversification norms for mutual fund schemes, d. SEBI Advertisement Code for Mutual Funds, e. Investors' Rights & Obligations - Due Diligence Process by AMCs for Distributors of Mutual Funds - Investor Grievance Redress Mechanism - AMFI Code of Conduct for Intermediaries B. Fund Distribution and Channel Management Practices - The role and importance of mutual fund distributors	

- Different kinds of mutual fund distributors - Individual players & non-individual entities
- Modes of distribution
- Pre-requisites to become Distributor of a Mutual Fund
- Revenue for a mutual fund distributor: a. Concept of Trail Commission, b. Additional commission for promoting mutual funds in small towns, c. Transaction Charges, d. Applicability of GST on distributors commission
- Commission Disclosure mandated by SEBI
- Due Diligence Process by AMCs for Distributors of Mutual Funds
- Difference between distributors and Investment Advisors
- Nomination facilities for Agents/Distributors and Payment of Commission to Nominee
- Change of distributor

Module 2: Scheme Related Information & Risk, Return and Performance Of Funds

A. Scheme Related Information

- Mandatory Documents: a. Scheme Information Document, b. Statement of Additional Information, c. Key Information Memorandum, d. Addendum, e. Updation of Scheme Documents—Regulatory provisions, f. Other Mandatory information/disclosure
- Non-Mandatory Disclosures

B. Risk, Return and Performance of Funds

- General Risk Factors: a. Liquidity Risk, b. Interest Rate Risk, c. Re-investment Risk, d. Political Risk, e. Economic Risk, f. Foreign Currency Risk
- Specific Risk Factors: a. Risk related to equity and equity related securities, b. Risk associated with short selling and Stock Lending, c. Risks associated with mid-cap and small-cap companies, d. Risk associated with Dividend, e. Risk associated with Derivatives, f. Risks related to debt funds, g. Risk associated with floating rate securities, h. Risks associated with investments in Securitized Assets
- Factors that affect mutual fund performance
- Drivers of Returns and Risk in a Scheme
- Measures of Returns (Practical sums): a. Simple Return, b. Annualized Return, c. Compounded Return, d. Compounded Annual Growth Rate
- SEBI Norms regarding Representation of Returns by Mutual Funds in India
- Risks in fund investing with a focus on investors

	- Measures of Risk: a. Variance (Practical Sums), b. Standard Deviation (Practical Sums), c. Beta (Practical Sums), d. Modified Duration, e. Weighted Average Maturity, f. Credit Rating, g. Information Ratio - Net Asset Value of Segregated Portfolio - Risks Associated with Segregated Portfolio																																				
10	Reference Books: - Mutual Fund Foundation by National Institute of Securities Markets - Mutual Fund Distributor by National Institute of Securities Markets - How to Make a Fortune Through Mutual Funds: Hunt with the Hounds by Ashu Dutt - Bogle On Mutual Funds: New Perspectives for The Intelligent Investor by John C. Bogle - Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors by Sundar Sankaran - Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by John C. Bogle - Mutual Funds-Ladder to Wealth Creation by Vivek K Negi - A Guide to Indian Mutual Fund Investment by Dr. Susanta Kumar Mishra - Mutual Funds Made Easy! by Gerard W. Perritt - Mutual Funds for Dummies by Eric Tyson																																				
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Note: Use the latest amendments as available pertaining to latest previous year.

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

Sd/-
**Sign of the BOS
Chairman
Prof. Dr Arvind Luhar
Board of Studies in
Accounting and
Finance**

Sd/-
**Sign of the
Offg. Associate
Dean
Prin. Kishori
Bhagat
Faculty of
Commerce**

Sd/-
**Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**

Sd/-
**Sign of the
Offg. Dean
Prin. Ravindra
Bambardekar
Faculty of
Commerce &
Management**

