

John Wilson Education Society's

Wilson College (Autonomous)

Chowpatty, Mumbai-400007
RE-ACCREDITED 'A' grade by NAAC

Affiliated to the
UNIVERSITY OF MUMBAI



Syllabus for S.Y
Program: BAF
(Major: Accountancy and Minor: Finance)

Programme Code: WCBAF

Choice Based Credit System (CBCS) with effect from
Academic year 2024–2025

PROGRAM OUTLINE 2024-2025

YEAR	SEM	COURSE CODE	COURSE TITLE	CREDITS
SY	III	WCBAFMJ231	Financial Accounting III	03
		WCBAFMJ232	Direct Taxes I	03
		WCBAFMN231	Financial Management III	02
		WCBAFMN232	Financial System III	02
		WCBAFSE231	Business Law II	02
		WCBAFVE231	General Laws	02
		WABAFOE231/ WSBAFOE231	Tax Laws for Salaried Persons	02
		WCBAFFP231	Basic Field Project	02
	WCBAFRP232	Basic Research Methodology	02	
	IV	WCBAFMJ241	Financial Accounting IV	03
		WCBAFMJ242	Direct Taxes II	03
		WCBAFMN241	Financial Management IV	02
		WCBAFMN242	Financial System IV	02
		WCBAFVS241	Spreadsheet Mastery	02
		WABAFOE241/ WSBAFOE241	Tax Procedures for Salaried Persons	02
		WCBAFFP241	Advanced Field Project	02
WCBAFRP242		Advanced Research Methodology	02	

PROGRAMME SPECIFIC OUTCOME (PSOs)

After completing three years course of in Accounting & Finance, the learner will be able to:

1. understand the elementary and undertake financial, managerial and operational decisions of business along with the use of available tools for adlibbing.
2. develop comprehensive knowledge in the field of Financial Accounting, Cost accounting, taxation, risk management, financial management and financial transactions will help in application to on-going events / transactions.
3. aware of the taxation system and financial system in India
4. demonstrate and consider the various allied laws applicable in respect of taxation, business ethics and surrounding economic political milieu.
5. enhance learner's communication and computer skills along with use the information technology to handle various matters
6. instigate mathematically problem solving and critical-thinking to arrive at suitable decisions.
7. encourage to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, ACCA, M. Com in Accountancy, etc.

PREAMBLE:

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With the introduction of Choice Based Credit System (CBCS) by the esteemed University of Mumbai from academic year 2016-17, the existing syllabus of SYBAF is restructured according to the CBCS pattern.

B.A.F. programme provides learning about the subjects like financial accounting, taxation, cost accounting, information technology among others. Each year consists of two semesters. In all, the programme comprises various courses. The performance of the learners is evaluated through methods such as internal examination assessment and external examination assessment.

The Department of B.A.F. aims at maintaining academic excellence and equipping learners with the skills necessary to face the challenges of the business world in accounting and finance as well as all-round development of the learners personality. It will give a global perspective on investment markets and asset classes, provide practical as well as theoretical knowledge on the processes and mechanics underlying investment, and build on learners' existing numerical skills so that they are able to understand and practice investment-related mathematics. The reformed syllabus caters to the growing and varying needs of learners to upscale and be competitive to the modernized and changing needs of business world. This program is so created to make our graduates employable with the contemporary blend of knowledge and skills along with practical exposure.

PROGRAM: SYBAF			SEMESTER: III		
Course: Financial Accounting III			Course Code: WCBAFMJ231		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
03	NA	NA	03	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To learn the basic accounting concepts of partnership business and prepare final accounts through analysis and synthesis of information in case of admission/retirement/death. 2. To analyze the piecemeal distribution of cash. 3. To acquaint with the entire process of amalgamation of firms and its accounting process. 4. To introduce the accounting effects of sale or conversion of firm into Ltd company. 					
Course Outcomes:					
<p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Explain the effect of admission, retirement, death of a partner in Partnership final accounts. 2. Calculate the Piecemeal Distribution of Cash. 3. Prepare the accounting books on Amalgamation of firms. 4. Determine the accounting effect in case of conversion of partnership firm into company and the amount of purchase consideration. 					

DETAILED SYLLABUS

Module/ Unit	Sub- unit	Course/ Unit Title	Credits/ Lectures
I		Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a partner during the year	3/12
	1.1	<ul style="list-style-type: none"> ● Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year ● Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time /Sales/other given basis ● Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time /Sales /other given basis ● Excluding Questions where admission / retirement / death takes place in the same year 	
II		Piecemeal distribution of cash	3/11
	2.1	<ul style="list-style-type: none"> ● Excess Capital Method only ● Asset taken over by a partner. ● Treatment of past profits or past losses in the Balance sheet ● Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual ● Treatment of secured liabilities ● Treatment of preferential liabilities like Govt. dues / labour dues etc. ● Excluding: Insolvency of partner and Maximum Loss Method 	
III		Amalgamation of firms	3/11
	3.1	<ul style="list-style-type: none"> ● Realization method only ● Calculation of purchase consideration ● Journal/ledger accounts of old firms ● Preparing Balance sheet of new firm ● Adjustment of goodwill in the new firm ● Realignment of capitals in the new firm by current accounts / cash or a combination thereof ● Excluding: Common transactions between the amalgamating firms 	
IV		Conversion /sale of a partnership firm into a Ltd. Company	3/11
	4.1	<ul style="list-style-type: none"> ● Realisation method only ● Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. ● Preparing Balance sheet of new company 	

References: Financial Accounting books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd. Pearson, Taxmann, etc. and Available

Study Materials from ICAI.

PROGRAM: SYBAF			SEMESTER: III		
Course: Direct Taxes I			Course Code: WCBAFMJ232		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
03	NA	NA	03	40	60
<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. To learn the basic concepts relating to Income tax in India. 2. To identify income under the head of “salary” and “house property”. 3. To identify income under the head of “capital gains”, “business / profession” and “other sources”. 4. To identify the applicable deductions under Chapter VI-A and determine the total income of an Individual. 					
<p>Course Outcomes:</p> <p>At the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Determine the basis of charge in relation to residential status and relevant exclusions from income. 2. Calculate income under the head of "salary" and "house property". 3. Calculate income under the head of "capital gains", "business / profession" and "other sources". 4. Analyze the deductions available under Chapter VI-A of the Income-tax Act, 1961 and computation of total taxable income in the hands of an Individual. 					

DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Definitions u/s – 2, Basis of Charge and Exclusions from Total Income.	3/12
	1.1	<ul style="list-style-type: none"> ● Definitions u/s 2: Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer ● Basis of Charge: Section 3 - 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income ● Exclusions from Total Income: 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. ● Exemptions related to specific Heads of Income to be covered with Relevant Provisions. 	
II		Income from Salary and House Property	3/11
	2.1	<ul style="list-style-type: none"> ● Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund ● Income From House Property: Section 22 – 27, Including Section 2 – Annual Value 	
III		Income from Capital Gains, Business / Profession and Other Sources	3/11
	3.1	<ul style="list-style-type: none"> ● Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business ● Capital Gains: Section 45, 48, 49, 50, 54 and 55 ● Income from Other Sources: Section 56 – 59. 	
IV		Deductions under Chapter VI – A and Computation of Total Income	3/11
		Deductions under Chapter VI – A	
	4.1	<ul style="list-style-type: none"> ● 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 	

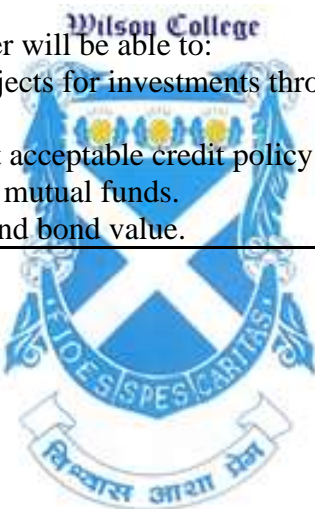
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		<ul style="list-style-type: none">● 80 TTA- Interest on Saving Bank account● 80 TTB - Deduction for Senior Citizens● 80U - Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	
		Computation of Total Income	
	4.2	<ul style="list-style-type: none">● Computation of Total Income of Individual with respect to above heads and deductions.	

References: Taxation books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc and Available Study Materials from ICAI



PROGRAM: SYBAF			SEMESTER: III		
Course: Financial Management III			Course Code: WCBAFMN231		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks- 60)
02	NA	NA	02	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To familiarize with the different techniques of capital budgeting. 2. To explain the optimum credit policy. 3. To acquaint with the concepts of mutual funds and bonds. 4. To analyze the valuations of mutual fund and bond. 					
Course Outcomes:					
<p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Analyse the most suitable projects for investments through use of different capital budgeting techniques. 2. Compare and choose the most acceptable credit policy for the organization. 3. Classify the different types of mutual funds. 4. Compute the net asset value and bond value. 					



DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Capital Budgeting – Project Planning & Risk Analysis and Credit Management	2/15
	1.1	<ul style="list-style-type: none"> ● 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. 	
	1.2	<ul style="list-style-type: none"> ● 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 	
II		Mutual Fund and Bond Valuation	2/15
	2.1	<ul style="list-style-type: none"> ● Introduction to Mutual Fund- 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. 	
	2.2	<ul style="list-style-type: none"> ● Calculations of NAV, Entry Load and Exit Load. ● 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.) 	

References: Finance books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc. and Available Study Materials from ICAI.

PROGRAM: SYBAF			SEMESTER: III		
Course: Financial System III			Course Code: WCBAFMN232		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks- 60)
02	NA	NA	02	40	60
Learning Objectives: <ol style="list-style-type: none"> 1. To learn the mechanism of factoring and forfaiting. 2. To analyse the concept of bill discounting and securitization. 3. To acquaint with the entire process of issue management. 4. To explain the mechanism of financial services. 					
Course Outcomes: <p align="center">Wilson College</p> <p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Explain the mechanism of factoring and forfaiting. 2. Distinguish between bill discounting and securitization. 3. Describe the process of issue management and administer the role of intermediaries in the stock market. 4. Identify the mechanism of housing finance companies, consumer finance companies and venture capital financing. 					



DETAILED SYLLABUS

Course Code/Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Factoring, Forfaiting, Bill Discounting and Securitization	2/15
	1.1	<ul style="list-style-type: none"> Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. 	
	1.2	<ul style="list-style-type: none"> Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization 	
II		Issue Management, Intermediaries, Stock Broking and Mechanism of Financial service	2/15
	2.1	<ol style="list-style-type: none"> Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue Stock Broking: Introduction, Stock Brokers, Sub Brokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating 	
	2.2	<ul style="list-style-type: none"> Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB) Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario 	

References: Financial System books from publication - Sheth, Manan Prakashan, Vipul Prakashan, etc.

PROGRAM: SYBAF			SEMESTER: III		
Course: Business Law II			Course Code: WCBAFSE231		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
02	NA	NA	02	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To explain the basic features of Indian Partnership Act and Limited Liability Partnership Act. 2. To acquaint with the relevant provisions of Companies Act, 2013. 3. To analyze the role of SEBI and identify the concept of Intellectual Property Rights. 					
Course Outcomes:					
<p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Describe the rights, duties and liabilities of partnership firm and limited liability of partnership ('LLP'). 2. Explain the relevant provisions of Companies Act, 2013. 3. Summarize the provisions of SEBI and Intellectual Property Rights. 					



DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		The Indian Partnership Act – 1932 and Limited Liability Partnership Act – 2008	2/10
	1.1	<ul style="list-style-type: none"> ● Concept of Partnership: <ul style="list-style-type: none"> - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership ● Registration and effects of non-registration of Partnership ● Rights and Duties of Partners ● Authority and Liability of partners ● Admission, Retirement and Expulsion of Partner ● Dissolution of Partnership 	
	1.2	<ul style="list-style-type: none"> ● Nature of Limited Liability Partnership ● Incorporation of Limited Liability Partnership ● Extent and Limitation of Liability of Limited Liability partnership and Partners ● Contributions ● Conversion Into Limited Liability Partnership ● Winding Up and Dissolution 	
II		Overview of Company Law	2/10
	2.1	<ul style="list-style-type: none"> ● Basic Definitions – Section 2 Clause 41, 42, 47, 62, 68, 71, 85 ● Incorporation of Companies – Section 3 to 20 ● Public Offer – Section 23, 25 to 28 ● Private Placement – Section 42 ● Share Capital and Debentures – Section 43, 52 to 56, 61 to 72 	
III		Securities and Exchange Board of India Act and Intellectual Property Rights	2/10
	3.1	<ul style="list-style-type: none"> ● Introduction, composition, salient features of the act, power and functions of the board, brief discussion and regulation, Role of SAT, Penalties etc. 	
	3.2	<ul style="list-style-type: none"> ● Patent, product /process patents and terminology. ● Trademark, the rationale of protection of trademark as (a- an aspect of commercial) and (b of consumer rights) ● Definition and concepts of trademark, different kinds of marks (brand name, logos, signatures, symbols, well known marks, certification marks and service marks). ● Nature of copyright, Works in which copyrights subsist- Author and Ownership of Copyright. ● Other IPR's i.e., Designs, Geographic Indicators, Trade Secrets 	

References: Business Law Books from publication - Sheth, Manan Prakashan, Vipul Prakashan, etc.

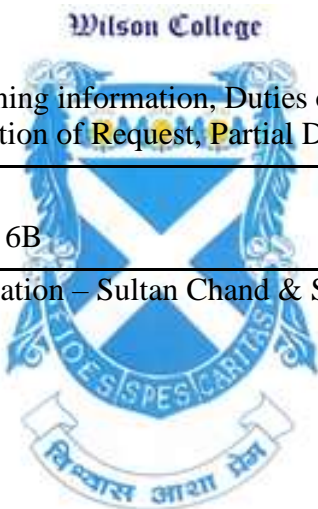
PROGRAM: SYBAF			SEMESTER: III		
Course: General Laws			Course Code: WCBAFVE231		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
02	NA	NA	02	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To be aware of the fundamental features of Constitution of India. 2. To gain an overview about the basic procedural formalities of CrPc. 3. To acquaint with the requirement of RTI laws and CAA. 					
Course Outcomes:					
After the end of the course, the learner will be able to: <ol style="list-style-type: none"> 1. Apply the fundamental features of Constitution of India. 2. Facilitate and report in accordance with the provisions of CrPc. 3. Summarize the provisions of RTI and CAA. 					



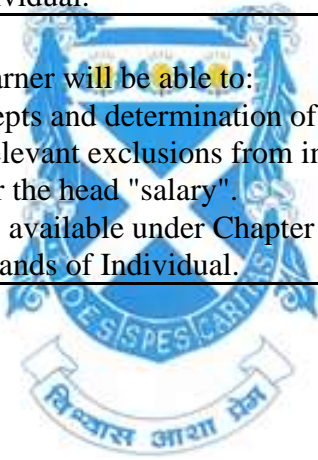
DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Indian Constitution	2/10
	1.1	<ul style="list-style-type: none"> • Natural Justice, Special Leave Appeal, Features, Writs, Fundamental Rights 	
II		Code of Criminal Procedure, 1973 (“CrPC”)	2/10
	2.1	<ul style="list-style-type: none"> • Basic Definitions – Complaint, Inquiry, Investigation, FIR, Trial, Police Report, Public Prosecutor, Arrest, Search, Seizure, Summons, Warrant, Bail, Mens Rea • Offences • Classes and Powers of Criminal Courts 	
III		Right to Information Act and Citizenship Amendment Act 2019	2/10
	3.1	<ul style="list-style-type: none"> • Salient Features • Key definitions • Request for obtaining information, Duties of PIO, Exemption from Disclosure, Rejection of Request, Partial Disclosure, Exclusions 	
	3.2	<ul style="list-style-type: none"> • Section 2(1)(b) • Section 3, 4, 5, 6, 6B 	

References: Law Books from publication – Sultan Chand & Sons, etc. and Available Study material from ICSI.



PROGRAM: SYBAF			SEMESTER: III		
Course: Tax Laws for Salaried Persons			Course Code: WABAFOE231/WSBAFOE231		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks-60)
02	NA	NA	02	40	60
Learning Objectives: <ol style="list-style-type: none"> 1. To learn the basic concepts relating to Income tax law in India. 2. To acquaint with income covered under salary. 3. To identify the applicable deductions under Chapter VI-A and to determine the total income of Salaried Individual. 					
Course Outcomes: At the end of the course, the learner will be able to: <ol style="list-style-type: none"> 1. Identify the basic concepts and determination of the basis of charge in relation to residential status and relevant exclusions from income. 2. Calculate income under the head "salary". 3. Analyze the deductions available under Chapter VI-A and computation of the total taxable income in the hands of Individual. 					



DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Definitions u/s – 2, Basis of Charge and Exclusions from Total Income.	2/10
	1.1	<ul style="list-style-type: none"> ● Definitions u/s 2: Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer ● Basis of Charge: Section 3 - 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income ● Exclusions from Total Income: Section 10 	
II		Income from Salary	2/10
	2.1	<ul style="list-style-type: none"> ● Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund 	
III		Deductions under Chapter VI – A and Computation of Total Income	2/10
	3.1	<ul style="list-style-type: none"> ● 80 C – Payment of LIC/PF and other eligible investments ● 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 ● 80 TTB – Deduction for Senior Citizens ● 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person ● Computation of Total Income of Salaried Individual. 	

References: Taxation books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc and Available Study Materials from ICAI.

PROGRAM: SYBAF			SEMESTER: III		
Course: Basic Field Project			Course Code: WCBAFFP231		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
1 [15 hours]	1 [30 hours]	NA	02	NA	NA
Learning Objectives:					
<ol style="list-style-type: none"> 1. To simplify the financial statements. 2. To analyse the financial statements. 3. To compare the financial statements of business organization. 					
Course Outcomes:					
At the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> 1. Tabulate the financial statements. 2. Compute and measure the financial ratios. 3. Evaluate the financial statements of business organization. 					



DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures	Credits/ Practical
I		Basic Field Project	1/15	1/30
	1.1	Vertical Financial Statements		
		<ul style="list-style-type: none"> Vertical Forms of Balance Sheet and Profit and loss Account suitable for analysis. 		
	1.2	Ratio Analysis		
		<ul style="list-style-type: none"> Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio and Capital Gearing Ratio. Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio and Stock Turnover Ratio. Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover and Creditors Turnover. 		
	1.3	Analysis of Financial Statements		
		<ul style="list-style-type: none"> Performance Comparison of atleast 2 companies in similar sector / industry on basis of key ratios 		

Note: Assessment will be based on 10 point grading system. (50 Marks)

Guideline Details are provided in Annexure A.

References: Books from publication – Sheth, Manan Prakashan , Tata Mc. Grow Hill, etc and available study material from ICAI.

Modality of Assessment

Theory Examination Pattern:

A. Internal Assessment- 40%- 40 Marks per paper

No.	Evaluation Type	Marks
1	<p>One Class Test - Written Objective Examination (50% Objective and 50% Subjective):</p> <ul style="list-style-type: none"> ● Match the Column/ Fill in the Blanks/ Multiple Choice Questions / True or False (1 Mark each) - 05 Marks ● Answer in One or Two Lines (Concept based Questions) (01 Mark each) - 05 Marks ● Answer in Brief (Attempt Any Two of the Three) (05 Marks each) - 10 Marks 	20
2	<p>Test</p> <ul style="list-style-type: none"> ● Home Assignment/ Case study/ field visit report/ presentation/ project/ Institutional Visits / Industrial Visit / Educational Visit - 15 Marks ● Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities - 05 Marks 	20
	Total	40

B. External Examination- 60%- 60 Marks per paper

Semester End Examination:

1. Duration - These examinations shall be of **two hours** duration.
 2. Theory question paper pattern:
 - a. Question 1 will be objective and compulsory:
 - (A) Match the Column/ Fill in the Blanks/ Multiple Choice Questions/ True or False (1 Mark each) (Attempt any 8 out of 10)
 - (B) Match the Column/ Fill in the Blanks/ Multiple Choice Questions (1 Mark each) (Attempt any 7 out of 10)
 - b. In case of four units/ Modules:
 - There shall be 4 questions (Question 2 to 5) each of 15 marks one on each unit, subject to the weightage of the topic.
 - Attempt any 3 from these 4 Questions, with internal choice within the questions.
- In case of two / three units/ Modules:
- There shall be 3 questions (Question 2 to 4) each of 15 marks one on each unit, subject to the weightage of the topic.
 - All 3 Questions shall be compulsory, with internal choice within the questions.
- c. The question may be sub-divided into sub-questions (each of minimum 5 marks) and the allocation of marks depends on the weightage of the topic.

Paper Pattern:

Question	Options	Marks	Questions Based on		
			For Two units	For Four units	For three units
1 (Attempt 8 out of 10)	A)	8	Unit I & II	Unit I, II, III & IV	Unit I, II & III
1 (Attempt 7 out of 10)	B)	7			
2 (Attempt A or B)	A)	15	Unit I	Unit I	Unit I
	B)	15			
3 (Attempt A or B)	A)	15	Unit II	Unit II	Unit II
	B)	15			
4 (Attempt A or B)	A)	15	Unit I	Unit III	Unit III
	B)	15	Unit II		
5 (Attempt A or B)	A)	15	Unit IV	Unit IV	-
	B)	15			
TOTAL		60			

C. For OE and VEC

No.	Evaluation Type	Marks
1	Home Assignment/ Class Test/ Case study/ field visit report/ presentation/ project/ Institutional Visits / Industrial Visit / Educational Visit	50
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Total		60

Overall Examination & Marks Distribution Pattern

Semester III

Course Code	MJ231, MJ232, MN231, MN232		Total	VE231, OE231		SE231	Grand Total
	Internal	External		Assignment I	Assignment II	External	
Theory	40	60	100	30	30	60	580
Practicals	NA	NA	NA	NA	NA	NA	NA

FP231 and RP232 will have 10 Point grade system (of 50 Marks each)

Note: Varied topics and activities to be carried out one lecture period on weekly basis for all the above course titles.



PROGRAM: SYBAF			SEMESTER: IV		
Course: Financial Accounting IV			Course Code: WCBAFMJ241		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
03	NA	NA	03	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To learn the rules and regulations for preparation of final accounts of companies. 2. To examine the provisions and methods for redemption of preference shares. 3. To examine the provisions and methods for redemption of debentures. 4. To ascertain the profits earned prior to incorporation. 					
Course Outcomes:					
<p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Apply the provisions for construction of final accounts for a Company in accordance with the Companies Act, 2013. 2. Analyze the modes of redemption of preference shares, solve and pass the journal entries as per the law. 3. Analyze the modes of redemption of debentures, solve and pass the journal entries as per the law. 4. Categorize and proportionately distribute expenses incurred and profits earned prior to incorporation in the appropriate ratios. 					

DETAILED SYLLABUS

Course Code /Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Preparation of Final Accounts of Companies	3/12
	1.1	<ul style="list-style-type: none"> • Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) • Preparation of financial statements as per Companies Act. (excluding cash flow statement) • AS 1 in relation to final accounts of companies (disclosure of accounting policies) 	
II		Redemption of Preference Shares	3/11
	2.1	<ul style="list-style-type: none"> • Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. • Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) • Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares. 	
III		Redemption of Debentures	3/11
	3.1	<ul style="list-style-type: none"> • Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares). 	
IV		Ascertainment and Treatment of Profit Prior to Incorporation	3/11
	4.1	<ul style="list-style-type: none"> • Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes. 	

References: Financial Accounting books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd. Pearson, Taxmann, etc **and** Available Study Materials from ICAI.

PROGRAM: SYBAF			SEMESTER: IV		
Course: Direct Taxes II			Course Code: WCBAFMJ242		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks-60)
03	NA	NA	03	40	60
<p>Learning Objectives:</p> <ol style="list-style-type: none"> 1. To combine the income and classify the amounts to be set off / carry forward of losses. 2. To integrate the total taxable income and tax liability of Individual, HUF and Partnership Firm. 3. To analyze the provisions relating to TDS, advance tax and interest. 4. To learn the provisions to file return of income and introduce with international taxation laws. 					
<p>Course Outcomes:</p> <p>At the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Compile the income using the clubbing provisions and correlation of the amounts to be set-off / carry forward of losses under different heads of income. 2. Compute the total taxable income and tax liability in the hands of an Individual, HUF and Firm. 3. Calculate the applicable TDS, advance tax and interest liability. 4. Apply the due dates to file return of income and devise appropriate strategy for tax planning in view of international tax laws. 					

DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Clubbing of Income - Section 60 to 65, Set Off & Carry Forward of Losses	3/12
	1.1	<ul style="list-style-type: none"> ● Sec: 60 to 65 ● 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 	
II		Computation of Income and Tax Liability of Individual, HUF and Partnership firm.	3/11
	2.1	<ul style="list-style-type: none"> ● Computation of Tax liability of Individual & HUF under old tax regime and new tax regime ● Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon with Applicable Rate of Tax 	
III		Tax Deduction at Source, Advance Tax U/S 207, 208, 209, 210 & 211 and Interest Payable U/S 234A, 234B, 234C	3/11
	3.1	<ul style="list-style-type: none"> ● 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 and Sec: 194J – TDS on Professional Fees. ● Advance Tax U/S 207, 208, 209, 210 & 211: 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 and Sec: 211 – Due Dates of Payment of Advance Tax. ● Interest Payable U/S 234A, 234B, 234C: Sec: 234A – Interest for default in furnishing return of income, Sec: 234B – Interest for default in payment of Advance tax and Sec: 234C – Interest for deferment of advance tax 	
IV		Return of Income, DTAA U/S 90 & 91, Tax Planning & Ethics in Taxation.	3/11
	4.1	<ul style="list-style-type: none"> ● Return of Income – Section 139 [excluding 139(4A), 139(4B), 139(4C) and 139 (4D)] ● DTAA U/S 90 & 91 – Basic concepts ● Tax planning and ethics in Taxation – Basic concepts 	

References: Taxation books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc. and Available Study Materials from ICAI.

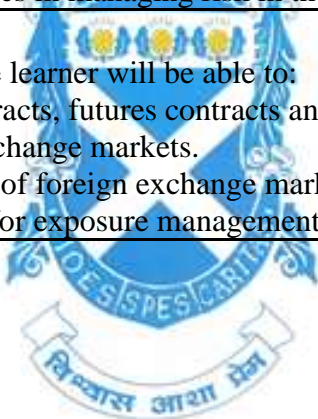
PROGRAM: SYBAF			SEMESTER: IV		
Course: Financial Management IV			Course Code: WCBAFMN241		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
02	NA	NA	02	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To evaluate the mergers and acquisitions. 2. To analyze the different forms of corporate restructuring and takeover strategies. 3. To examine lease financing techniques. 4. To evaluate hire purchasing transactions. 					
Course Outcomes:					
<p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Recommend the favourability of mergers and acquisitions on the basis of calculation of exchange ratio between the acquirer and target company. 2. Develop a scheme for internal reconstruction and suitable strategies to defend against takeovers. 3. Analyse the different types of leases and devise plans for payment of lease 4. Calculate the amount of hire purchase instalments through amortization schedules. 					

DETAILED SYLLABUS

Course Code/Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Mergers, Acquisitions and Corporate Restructuring	2/15
	1.1	<ul style="list-style-type: none"> 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). 	
	1.2	<ul style="list-style-type: none"> 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) 	
II		Lease and Hire Purchase Financing	2/15
	2.1	<ul style="list-style-type: none"> Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. 	
	2.2	<ul style="list-style-type: none"> Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase 	

References: Financial Management books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Pearson, Taxmann, etc and Available Study Materials from ICAI.

PROGRAM: SYBAF			SEMESTER: IV		
Course: Financial System IV			Course Code: WCBAFMN242		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
02	NA	NA	02	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To analyze the derivatives futures and options market. 2. To gain knowledge about foreign exchange markets. 3. To comprehend about the dealings in foreign exchange markets. 4. To describe the strategies in managing risk in the foreign exchange markets. 					
Course Outcomes:					
<p>After the end of the course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Apply the forward contracts, futures contracts and options in the stock market. 2. Describe the foreign exchange markets. 3. Explain the mechanism of foreign exchange market. 4. Evaluate the strategies for exposure management and hedging techniques. 					



DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Derivatives – Futures, Options and Foreign Exchange Markets	2/15
	1.1	<ul style="list-style-type: none"> • Derivatives – Need and Importance, Major Players in Derivative Markets, Features of Forward Contracts, Features of Future Contract, Forward V/s Future. • Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin. • Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads and Strategies, Put Call Parity Theorem. 	
	1.2	(1 Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Foreign Currency Accounts – Nostro, Vostro and Loro (Cash Position and Currency position)	
II		Foreign Exchange Dealings, Exposure and Risk Management	2/15
	2.1	(2 Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask and Spread, American terms, European terms, Spot, Tom, Cash and Forward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates	
	2.2	<ul style="list-style-type: none"> • Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. • Calculation of Forward Rate and Future Spot Rate. • Arbitrage in Foreign Exchange Market – Covered and Uncovered Interest Arbitrage. • Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. • Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge. • Forward Hedge and Hedging of Futures & Options 	

References: International Finance books from publication - Sheth, Manan Prakashan, Vipul Prakashan, etc

PROGRAM: SYBAF			SEMESTER: IV		
Course: Spreadsheet Mastery			Course Code: WCBAFVS241		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks- 40)	Semester End Examination (Marks-60)
02	NA	NA	02	NA	60
Learning Objectives:					
<ol style="list-style-type: none"> To introduce the basics of spreadsheet. To comprehend about the spreadsheet functions and formulas. To analyse the data using different techniques 					
Course Outcomes:					
After the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> Create worksheets with quick shortcuts Undertake the tasks through the use of functions and formulas. Evaluate the data using different techniques. 					

DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Introduction	2/10
	1.1	<ul style="list-style-type: none"> Creating and Editing Spreadsheet, Shortcut keys, Print preview and default settings Working with Multiple Spreadsheet and workbooks Importing and Exporting Data 	
II		Basic Formulas and Functions	2/10
	2.1	<ul style="list-style-type: none"> Formatting Spreadsheet, Learning various Formulas & Functions., Sorting & Filtering Data, Previewing and Printing Spreadsheet. 	
III		Advanced Formulas and Functions	2/10
	3.1	<ul style="list-style-type: none"> Calculating Data with Advanced Formulas, Organizing Spreadsheet and Table Data, Presenting Data Using Charts, Analyzing Data using Pivot Tables and Pivot Charts. Customizing and Enhancing Spreadsheet and the Spreadsheet Environment, Analyzing Data with other techniques, Auditing Spreadsheet. 	

References: Information Technology Books from publication - Sheth, Manan Prakashan, Vipul

Prakashan, etc.



PROGRAM: SYBAF			SEMESTER: IV		
Course: Tax Procedures for Salaried Persons			Course Code: WABAFOE241/WSBAFOE241		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks-60)
02	NA	NA	02	40	60
Learning Objectives:					
<ol style="list-style-type: none"> 1. To acquaint with income covered under capital gains and other sources. 2. To analyze the tax liability of an individual. 3. To know the provisions to file return of income. 					
Course Outcomes:					
At the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> 1. Calculate income under the head “capital gains” and “other sources”. 2. Compute the tax liability in the hands of an Individual. 3. Apply the due dates to file return of income. 					

DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures
I		Income from Capital Gains and Other Sources	2/10
	1.1	<ul style="list-style-type: none"> ● Capital Gains: Shares ● Income from Other Sources: Section 56 – 59. 	
II		Computation of Tax Liability of Individual	2/10
	2.1	<ul style="list-style-type: none"> ● Computation of Tax liability of Individual and Tax Thereon with Applicable Rate of Tax ● New Tax Regime 	
III		Return of Income	2/10
	3.1	<ul style="list-style-type: none"> ● Return of Income – Section 139 [excluding 139(4A), 139(4B), 139(4C) and 139 (4D)] 	

References: Taxation books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc and Available Study Materials from ICAI.

PROGRAM: SYBAF			SEMESTER: IV		
Course: Advanced Field Project			Course Code: WCBAFFP241		
Teaching Scheme			Evaluation Scheme		
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA) (Marks-40)	Semester End Examination (Marks-60)
1 [15 hours]	1 [30 hours]	NA	02	NA	NA
Learning Objectives:					
<ol style="list-style-type: none"> 1. To inculcate the ability to understand the basics of fieldwork in Accounting & Finance 2. To provide learners with hands-on experience for performing field work. 3. To enable learners to write the field work report. 					
Course Outcomes:					
At the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> 1. Develop understanding of the basics of fieldwork in Accounting & Finance 2. Undertake hands-on experience for performing field work. 3. Develop the field work report. 					

DETAILED SYLLABUS

Course Code/ Unit	Sub-unit	Course/ Unit Title	Credits/ Lectures	Credits/ Lectures
I		Advanced Field Project	1/15	1/30
	1.1	<ul style="list-style-type: none"> ● Field Project on Accounting & Taxation ● Available Tools and Techniques ● Data Analysis of Field Project ● Ethics of Field Project ● Preparation of Field Project 		

Note: Assessment will be based on 10 point grading system. (50 Marks)
Guideline Details are provided in Annexure A.

Modality of Assessment

Theory Examination Pattern:

A. Internal Assessment- 40%- 40 Marks per paper

No.	Evaluation Type	Marks
1	<p>One Class Test - Written Objective Examination (50% Objective and 50% Subjective):</p> <p>A) Match the Column/ Fill in the Blanks/ Multiple Choice Questions/ True or False (1 Mark each) - 05 Marks</p> <p>B) Answer in One or Two Lines (Concept based Questions) (01 Mark each) - 05 Marks</p> <p>C) Answer in Brief (Attempt Any Two of the Three) (05 Marks each) - 10 Marks</p>	20
2	<p>Test</p> <p>A) Home Assignment/ Case study/ field visit report/ presentation/ project – 15 Marks</p> <p>B) Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities – 05 Marks</p>	20
	Total	40

B. External Examination- 60%- 60 Marks per paper

Semester End Examination:

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
 - a. Question 1 will be objective and compulsory:
 - (A) Match the Column/ Fill in the Blanks/ Multiple Choice Questions/ True or False (1 Mark each) (Attempt any 8 out of 10)
 - (B) Match the Column/ Fill in the Blanks/ Multiple Choice Questions/ True or False (1 Mark each) (Attempt any 7 out of 10)
 - b. There shall be 4 questions (Question 2 to 5) each of 15 marks from each unit, subject to the weightage of the topic.
 - c. Attempt any 3 from these 4 Questions, with internal choice within the questions.
 - d. The question may be sub-divided into sub-questions a, b, c, d & e only (5/7/8/10 marks each) and the allocation of marks depends on the weightage of the topic.

Paper Pattern:

Question	Options	Marks	Questions Based on		
			For Two units	For Four units	For three units
1 (Attempt 8 out of 10)	A)	8	Unit I & II	Unit I, II, III & IV	Unit I, II & III
1 (Attempt 7 out of 10)	B)	7			
2 (Attempt A or B)	A)	15	Unit I	Unit I	Unit I
	B)	15			
3 (Attempt A or B)	A)	15	Unit II	Unit II	Unit II
	B)	15			
4 (Attempt A or B)	A)	15	Unit I	Unit III	Unit III
	B)	15	Unit II		
5 (Attempt A or B)	A)	15	Unit I	Unit IV	-
	B)	15			
TOTAL		60			

C. For OE

No.	Evaluation Type	Marks
1	Home Assignment/ Class Test/ Case study/ field visit report/ presentation/ project/ Institutional Visits / Industrial Visit / Educational Visit	50
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Total		60

Overall Examination & Marks Distribution Pattern

Semester IV

Course Code	MJ241, MJ242, MN241, MN242		Total	OE241		VS241	Grand Total
	Internal	External		Assignment I	Assignment II	External	
Theory	40	60	100	30	30	60	520

FP241 and RP242 will have 10 Point grade system (of 50 Marks each)

Note: Varied topics and activities to be carried out one lecture period on weekly basis for all the above course titles.

Signed by BOS member of Wilson College BAF Department:

Name	Designation in BOS	Sign
CA. Kruti Bavishi	Chairperson (HOD)	
Dr. Kishore Jagtap	Subject Expert	
Prof. (Dr.) Annasaheb Maruti Gurav	Subject Expert	
Dr. Jayant Apte	Expert Nominated by the Vice-Chancellor	
Keyur Thakore	Expert from industry/ corporate sector/allied area relating to placement	
Aamir Chataiwala	Meritorious alumnus	
Dr. Vaibhav Ashar	Expert from outside the College	
Dr. Samira Sayed	Expert from outside the College	
Dr. Neelam Shaikh	Expert from outside the College	
Dr. Ranu Jain	Other members of Staff of the faculty (Visiting Faculty)	
Gautam Bhatia	Other members of Staff of the faculty (Visiting Faculty)	

Azima Qureshi	Other members of Staff of the faculty (Visiting Faculty)	
Payal Parikh	Other members of Staff of the faculty (Visiting Faculty)	
Fatma Marwari	Contractual Faculty	

