

# 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 T.Y**

**Program: BAF**

**Programme Code: WUAF**

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

## PROGRAM OUTLINE 2024-2025

YEAR	SEM	COURSE CODE	COURSE TITLE	CREDITS
TY	I	WUCBAF501	Cost Accounting – III	04
		WUCBAF502	Financial Management -II	04
		WUCBAF503	Taxation – III (Indirect Taxes – I)	04
		WUCBAF504	International Finance	04
		WUCBAF505	Financial Accounting – V	04
		WUCBAF506	Financial Accounting – VI	04
	II	WUCBAF601	Cost Accounting – IV	04
		WUCBAF602	Financial Management - III	04
		WUCBAF603	Taxation - Paper IV (Indirect Taxes – II)	04
		WUCBAF604	Security Analysis and Portfolio Management	04
		WUCBAF605	Financial Accounting - VII	04
		WUCBAF606	Project Work - Research	04
		WUCBAF607	Project Work - Internship	04

## 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 student'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:

Wilson College

With the introduction of Choice Based Credit System (CBCS) by the esteemed University of Mumbai from academic year 2016-17, the existing syllabus of TYBAF 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 papers. The performance of the learners is evaluated through methods such as internal examination assessment of 40 marks and external examination assessment of 60 marks.

The Department of B.A.F. aims at maintaining academic excellence and equipping students with the skills necessary to face the challenges of the business world in accounting and finance as well as all-round development of the students 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 students' 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 students 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.

<b>PROGRAM(s): TYBAF</b>		<b>SEMESTER: V</b>			
<b>Course: Cost Accounting – III</b>		<b>Course Code: WUCBAF501</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To gain the basic accounting concepts under Integrated and non-integrated system of Cost Accounting</li> <li>2. To familiarize with the concept of process costing</li> <li>3. To familiarize with the concept of operating costing</li> <li>4. To gain the knowledge of managerial decision making concepts</li> </ol>					
<b>Course Outcomes:</b>					
After the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> <li>1. Prepare the journal entries and ledgers under Integrated and non-integrated system of Cost Accounting</li> <li>2. Categorize the value under process costing</li> <li>3. Assess the value under operating costing</li> <li>4. Validate the managerial decision making</li> </ol>					

### DETAILED SYLLABUS

<b>Course Code / Unit</b>	<b>Sub-unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Cost Accounting – III</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Integrated System And Non- Integrated System Of Accounts</b>	<b>15 lectures</b>
	1.1	Integrated System	
		Meaning; Features Advantages and Disadvantages, Journal entries and Preparing Integrated Ledgers, Practical Problems	
	1.2	Non-Integrated System	
		Meaning; Features, Advantages and Disadvantages. Journal Entries and Preparing Cost Control Accounts.	

		Practical problems	
<b>II</b>		<b>Process Costing</b>	<b>15 lectures</b>
	2.1	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit. Practical problems Process Costing and joint and by products	
<b>III</b>		<b>Operating Cost</b>	<b>15 lectures</b>
	3.1	Meaning of operating costing; Determination of per unit cost; Pricing of services, Collection of data. Note- Practical problems based on costing of hospitals, hotels, goods and passengers transport services	
<b>IV</b>		<b>Managerial Decision Making</b>	<b>15 lectures</b>
	4.1	Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	

**References:**

1. Cost Accounting books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc
2. Available Study Materials from ICAI and ICSI



<b>PROGRAM: TYBAF</b>		<b>SEMESTER: V</b>			
<b>Course: Financial Management -II</b>		<b>Course Code: WUCBAF502</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To communicate the concept of Strategic Financial Management, Capital Budgeting – Project Planning & Risk Analysis
2. To comprehend the Capital Structure Theories and Dividend Decisions
3. To familiarize with the Mutual Fund and Bond Valuation
4. To acquaint with Credit and Cash Management techniques

**Course Outcomes:**

At the end of the course, the learner will be able to:

1. Explain the concept of Strategic Financial Management and recommend a suitable project based on different techniques of Capital Budgeting
2. Apply the Capital Structure Theories and Dividend Decision Models
3. Perform the valuation of Mutual Fund and Bond
4. Apply the techniques of Credit and Cash Management

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Subunit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Financial Management -II</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Strategic Financial Management, Capital Budgeting – Project Planning &amp; Risk Analysis</b>	<b>15 lectures</b>
		<b>Strategic Financial Management</b>	
	1.1	Strategic Financial Management – Need and Importance Corporate, Business and Functional Strategy Financial Planning - Need and Importance Profit Maximization Wealth Maximization	

		Interface of Financial Policy and Strategic Management Relationship of Finance to Economics and Accounting Role of Financial Manager	
		<b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>	
	1.2	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis	
<b>II</b>		<b>Capital Structure Theories and Dividend Decisions</b>	<b>15 lectures</b>
	2.1	Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model	
<b>III</b>		<b>Mutual Fund and Bond Valuation</b>	<b>15 lectures</b>
	3.1	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. 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.)	
<b>IV</b>		<b>Credit and Cash Management</b>	<b>15 lectures</b>
		<b>Credit Management</b>	
	4.1	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India	
		<b>Cash Management</b>	
	4.2	Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes	

**References:**

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



<b>PROGRAM: TYBAF</b>		<b>SEMESTER: V</b>			
<b>Course: Taxation – III (Indirect Taxes – I)</b>		<b>Course Code: WUCBAF503</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To acquaint with the basic knowledge of Goods and Service Tax such as definition, levy and collection of GST
2. To gain insight about the taxable event : Supply i.e. Place of Supply, Time of Supply and Value of Supply
3. To understand eligibility and conditions for Input Tax Credit and determination of GST
4. To comprehend with the documentation and registration compliances

**Course Outcomes:**

After the end of the course, the learner will be able to:

1. Utilize the basic principles of Goods and Service Tax
2. Analyse the taxable events i.e. Place of Supply, Time of Supply and Value of Supply
3. Evaluate eligibility and conditions for Input Tax Credit for determining GST liability
4. Perform the documentation and registration compliances

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Sub unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Taxation – III (Indirect Taxes – I)</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Introduction to Indirect Taxation and GST, Levy and Collection of GST</b>	<b>15 Lectures</b>
		<b>Introduction to Indirect Taxation and GST</b>	
	1.1	Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both,	

		Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act	
		<b>Levy and Collection of GST</b>	
	1.2	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services	
<b>II</b>		<b>Concept of Supply</b>	<b>15 Lectures</b>
	2.1	Taxable Event Supply Place of Supply Time of Supply Value of Supply	
<b>III</b>		<b>Input Tax Credit and Computation of GST</b>	<b>15 Lectures</b>
	3.1	Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	
<b>IV</b>		<b>Documentation and Registration</b>	<b>15 Lectures</b>
		<b>Documentation</b>	
	4.1	Tax Invoices, Credit and Debit notes	
		<b>Registration</b>	
	4.2	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration.	

**References:**

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

<b>PROGRAM: TYBAF</b>		<b>SEMESTER: V</b>			
<b>Course: International Finance</b>		<b>Course Code: WUCBAF504</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To familiarize about the Derivatives – Futures
2. To familiarize about the Derivatives – Options
3. To comprehend the Foreign Exchange Markets and Dealings
4. To identify Foreign Exchange Exposure and Risk Management

**Course Outcomes:**

At the end of the course, the learner will be able to:

1. Demonstrate about the Derivatives – Futures
2. Demonstrate about the Derivatives – Options
3. Infer the Foreign Exchange Markets and Dealings
4. Analyse Foreign Exchange Exposure and Risk Management

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Subunit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>International Finance</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Derivatives – Futures</b>	<b>15 lectures</b>
	<b>1.1</b>	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.	
<b>II</b>		<b>Derivatives – Options</b>	<b>15 lectures</b>
	<b>2.1</b>	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.	

<b>III</b>		<b>Foreign Exchange Markets and Dealings</b>	<b>15 lectures</b>
	<b>3.1</b>	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) 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	
<b>IV</b>		<b>Foreign Exchange Exposure and Risk Management</b>	<b>15 lectures</b>
	<b>4.1</b>	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:**

1. Books from publication - Sheth, Manan Prakasha, Vipul Prakashan, etc

<b>PROGRAM: TYBAF</b>		<b>SEMESTER: V</b>			
<b>Course: Financial Accounting - V</b>		<b>Course Code: WUCBAF505</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To comprehend the AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</li> <li>2. To familiarize with the provisions for Underwriting of shares &amp; debentures</li> <li>3. To understand the computation of Profit Prior to Incorporation</li> <li>4. To introduce the process of Internal Reconstruction</li> </ol>					
<b>Course Outcomes:</b>					
At the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> <li>1. Enumerate application of the AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</li> <li>2. Infer the provisions for Underwriting of shares &amp; debentures</li> <li>3. Determine Profit Prior to Incorporation</li> <li>4. Apply the process of Internal Reconstruction</li> </ol>					

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Subunit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Financial Accounting - V</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b>	<b>15 Lectures</b>
	<b>1.1</b>	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems	

<b>II</b>		<b>Underwriting of shares &amp; debentures</b>	<b>15 Lectures</b>
	<b>2.1</b>	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	
<b>III</b>		<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>	<b>15 Lectures</b>
	<b>3.1</b>	Principles for ascertainment, Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	
<b>IV</b>		<b>Internal Reconstruction</b>	<b>15 Lectures</b>
	<b>4.1</b>	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems	

**References:**

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

<b>PROGRAM: TYBAF</b>		<b>SEMESTER: V</b>			
<b>Course: Financial Accounting – VI</b>		<b>Course Code: WUCBAF506</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To acquaint with the preparation of final Accounts of Banking Company and other accounting provisions applicable to Non – Banking Financial Companies</li> <li>2. To acquaint with the preparation of final Accounts of Insurance Company, excl. Life Insurance</li> <li>3. To understand the methodology for valuation of Goodwill and shares</li> <li>4. To learn the accounting for Limited Liability Partnership</li> </ol>					
<b>Course Outcomes:</b>					
At the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> <li>1. Construct final Accounts of Banking Company and the evaluation of accounting provisions applicable to Non – Banking Financial Companies</li> <li>2. Prepare final Accounts of Insurance Company, excl. Life Insurance</li> <li>3. Apply the methodology for valuation of Goodwill and shares</li> <li>4. Perform the accounting for Limited Liability Partnership</li> </ol>					

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Subunit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Financial Accounting – VI</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Final Accounts of Banking Company and Non – Banking Financial Companies</b>	<b>15 Lectures</b>
		<b>Final Accounts of Banking Company</b>	
	<b>1.1</b>	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing	

		assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.	
		<b>Non – Banking Financial Companies</b>	
		Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement	
<b>II</b>		<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	<b>15 Lectures</b>
	<b>2.1</b>	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.	
<b>III</b>		<b>Valuation of Goodwill and Shares</b>	<b>15 Lectures</b>
		<b>Valuation of Goodwill</b>	
	<b>3.1</b>	Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method	
		<b>Valuation of Shares</b>	
	<b>3.2</b>	Intrinsic Value Method, Yield method and Fair Value Method	
<b>IV</b>		<b>Accounting for Limited Liability Partnership</b>	<b>15 Lectures</b>
	<b>4.1</b>	Statutory provisions Conversion of partnership business into Limited Liability Partnership Final accounts	

**References:**

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



Course code	Practical's NA	Credits
	<b>PRACTICAL-1</b>	
<b>Unit-I</b>	NA	
<b>Unit-II</b>	NA	
<b>Unit-III</b>	NA	
	<b>PRACTICAL-2</b>	
<b>Unit-I</b>	NA	
<b>Unit-II</b>	NA	
<b>Unit-III</b>	NA	

**Modality of  
Assessment**  
Theory  
Examination

**Pattern:**

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

No.	Evaluation Type	Marks
1	<b>One Class Test - Written Objective Examination (50% Objective and 50% Subjective):</b> <ul style="list-style-type: none"> <li>● Match the Column/ Fill in the Blanks/ Multiple Choice Questions / True or False (1 Mark each) - 05 Marks</li> <li>● Answer in One or Two Lines (Concept based Questions) (01 Mark each) - 05 Marks</li> <li>● Answer in Brief (Attempt Any Two of the Three) (05 Marks each) - 10 Marks</li> </ul>	20
2	<b>Test</b> A) Home Assignment/ Case study/ field visit report/ presentation/ project/ Institutional Visits / Industrial Visit / Educational Visit - 15 Marks A) 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
	<b>Total</b>	<b>40</b>

**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:

- o (A) Match the Column/ Fill in the Blanks/ Multiple Choice Questions/ True or False

(1 Mark each) (Attempt any 8 out of 10)

- o (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:
- o There shall be 4 questions (Question 2 to 5) each of 15 marks one on each unit, subject to the weightage of the topic.
  - o Attempt any 3 from these 4 Questions, 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 Four units
1 (Attempt 8 out of 10)	A)	8	Unit I, II, III & IV
1 (Attempt 7 out of 10)	B)	7	
2 (Attempt A or B)	A)	15	Unit I
	B)	15	
3 (Attempt A or B)	A)	15	Unit II
	B)	15	
4 (Attempt A or B)	A)	15	Unit III
	B)	15	
5 (Attempt A or B)	A)	15	Unit IV
	B)	15	
<b>TOTAL</b>		<b>60</b>	

**Practical Examination Pattern:**

**A. Internal Examination: 40%- 40 Marks**

Particulars	Paper I	Paper II
<b>Journal</b>	NA	NA
<b>Experimental tasks</b>	NA	NA
<b>Participation</b>	NA	NA
<b>Total</b>	NA	NA

**B. External Examination: 60%- 60 Marks**

**Semester End Practical Examination:**

Particulars	Paper I	Paper-II
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Laboratory work	NA	NA
Spots/Quiz/Viva	NA	NA
Total	NA	NA

## PRACTICAL BOOK/JOURNAL

NA

## Overall Examination &amp; Marks Distribution Pattern

## Semester V

Course Code	WUCBAF501, WUCBAF502, WUCBAF503, WUCBAF504, WUCBAF505, WUCBAF506			Grand Total
	Internal	External	Total	
Theory	40	60	100	600
Practicals	NA	NA	NA	NA

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

The above is subject to change, in case of special circumstances.



<b>PROGRAM: TYBAF</b>		<b>SEMESTER: VI</b>			
<b>Course: Cost Accounting - IV</b>		<b>Course Code: WUCBAF601</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To gain the understanding of Budgeting and Budgetary Control</li> <li>2. To familiarize with the concept of Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</li> <li>3. To familiarize with the detailed computation on Process costing</li> <li>4. To acquaint with the Standard costing and Variance Analysis</li> </ol>					
<b>Course Outcomes:</b>					
After the end of the course, the learner will be able to:					
<ol style="list-style-type: none"> <li>1. Prepare the various Budgets</li> <li>2. Compute the value under Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</li> <li>3. Assess the detailed value under process costing</li> <li>4. Ascertain the Standard costing and Variance Analysis</li> </ol>					

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Subunit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Cost Accounting - IV</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Budgeting and Budgetary Control</b>	<b>15 Lectures</b>
	<b>1.1</b>	Meaning & objectives, Advantages and limitations of budgets. Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets	
<b>II</b>		<b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>	<b>15 Lectures</b>
		<b>Absorption Costing and Marginal Costing</b>	

	2.1	Meaning of absorption costing, Introduction to marginal costing, Distinction between absorption costing and marginal costing, Advantages and limitations of marginal costing	
		<b>Cost Volume and Profit Analysis</b>	
	2.2	Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor	
<b>III</b>		<b>Process Costing – Equivalent Units Of Production And Inter Process Profits</b>	<b>15 Lectures</b>
	3.1	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method), Inter Process transfer at Profit, Practical problems <i>Wilson College</i>	
<b>IV</b>		<b>Standard Costing and Variance Analysis</b>	<b>15 Lectures</b>
	4.1	Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances Practical problems <i>Wilson College</i>	

**References:**

1. Cost Accounting books from publication - Sheth, Manan Prakashan, S. Chand and Company (P) Ltd, Tata Mc. Grow Hill and Co. Ltd., Pearson, Taxmann, etc
2. Available Study Materials from ICAI and ICSI

## DETAILED SYLLABUS

PROGRAM: TYBAF			SEMESTER: VI					
Course: Financial Management - III			Course Code: WUCBAF602					
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)		
04		NA	NA	04	40	60		
<b>Learning Objectives:</b> <ol style="list-style-type: none"> <li>To learn the concept of Business Valuation, Corporate Restructuring and Takeovers</li> <li>To comprehend about the Mergers and Acquisitions</li> <li>To familiarize with the Lease and Hire Purchase Financing</li> <li>To acquaint with Working Capital financing</li> </ol>								
<b>Course Outcomes:</b> At the end of the course, the learner will be able to: <ol style="list-style-type: none"> <li>Utilize the concept of Business Valuation, Corporate Restructuring and Takeovers</li> <li>Evaluate the Mergers and Acquisitions</li> <li>Analyse Lease and Hire Purchase Financing</li> <li>Compute Working Capital financing</li> </ol>								
Course Code/ Unit	Sub unit	Course/ Unit Title				Credits/ Lectures		
		<b>Financial Management - III</b>				<b>04/60 (48 mins)</b>		
<b>I</b>		<b>Business Valuation, Corporate Restructuring and Takeovers</b>				<b>15 Lectures</b>		
	1.1	<b>Business Valuation</b>						
		Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.						

		<b>Corporate Restructuring and Takeovers</b>	
	1.2	Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)	
<b>II</b>		<b>Mergers and Acquisitions</b>	<b>15 Lectures</b>
	2.1	Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)	
<b>III</b>		<b>Lease and Hire Purchase Financing</b>	<b>15 Lectures</b>
	3.1	Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase	
<b>IV</b>		<b>Working Capital financing</b>	<b>15 Lectures</b>
	4.1	Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's	

**References:**

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

<b>PROGRAM: TYBAF</b>		<b>SEMESTER: VI</b>			
<b>Course: Taxation - IV (Indirect Taxes – II)</b>		<b>Course Code: WUCBAF603</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To acquaint with the procedural and compliance knowledge of Goods and Service Tax
2. To gain insight about the preliminary provisions of Custom tax law including classification and Valuation
3. To understand eligibility and conditions of import export procedures including warehouse and drawback
4. To comprehend with the procedural aspect applicable to baggage, goods via post and stores

**Course Outcomes:**

After the end of the course, the learner will be able to:

1. Apply the procedural and compliance knowledge of Goods and Service Tax
2. Assess the preliminary provisions of Custom tax law including classification and Valuation
3. Evaluate as per the eligibility and conditions of import export procedures including warehouse and drawback
4. Perform the procedural aspect applicable to baggage, goods via post and stores

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Sub-unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Taxation - IV (Indirect Taxes – II)</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Payment of Tax and Refunds, Returns, Accounts, Audit, Assessment and Records</b>	<b>15 Lectures</b>
		<b>Payment of Tax and Refunds</b>	
	<b>1.1</b>	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	
		<b>Returns</b>	
	<b>1.2</b>	Types of Returns and Provisions relating to filing of Returns	
		<b>Accounts, Audit, Assessment and Records</b>	
	<b>1.3</b>	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment,	



		Provisional Assessment, Scrutiny of Returns, Assessment of nonfilers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	
<b>II</b>		<b>Custom Act - I</b>	<b>15 Lectures</b>
	<b>2.1</b>	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods	
<b>III</b>		<b>Custom Act – II</b>	<b>15 Lectures</b>
	<b>3.1</b>	Import and Export Procedures – All import and export procedures including Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback	
<b>IV</b>		<b>Custom Act – III</b>	<b>15 Lectures</b>
	<b>4.1</b>	Special procedures relating to baggage, goods imported or exported by post, stores	

**References:**

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

<b>PROGRAM: TYBAF</b>		<b>SEMESTER: VI</b>			
<b>Course: Security Analysis and Portfolio Management</b>		<b>Course Code: WUCBAF604</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To acquaint with fundamental and process of Portfolio Management
2. To gain insight about valuation of Portfolio Management
3. To learn the Fundamental and Technical Analysis
4. To identify eligibility and conditions of Efficient Market Theory & CAPM

**Course Outcomes:**

After the end of the course, the learner will be able to:

1. Use the fundamentals and process of Portfolio Management
2. Determine Valuation under Portfolio Management
3. Perform Fundamental and Technical Analysis
4. Apply Efficient Market Theory & CAPM

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Subunit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Security Analysis and Portfolio Management</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Portfolio Management – An Introduction &amp; Process</b>	<b>15 Lectures</b>
	<b>1.1</b>	Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.	

		Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.	
<b>II</b>		<b>Portfolio Management – Valuation</b>	<b>15 Lectures</b>
	<b>2.1</b>	Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance	
<b>III</b>		<b>Fundamental and Technical Analysis</b>	<b>15 Lectures</b>
		<b>Fundamental Analysis</b>	
	<b>3.1</b>	Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)	
		<b>Technical Analysis</b>	<b>15 Lectures</b>
	<b>3.2</b>	Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis	
<b>IV</b>		<b>Efficient Market Theory &amp; CAPM</b>	
	<b>4.1</b>	Random Walk Theory The Efficient Market Hypothesis	

	<p>Forms of Market Efficiency                  Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.                  Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>	
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**References:**

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



<b>PROGRAM: TYBAF</b>		<b>SEMESTER: VI</b>			
<b>Course: Financial Accounting – VII</b>		<b>Course Code: WUCBAF605</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To comprehend the Liquidation of companies
2. To familiarize with the provisions for Buy-back of shares
3. To understand the computation and Treatment of Investment Accounting (w.r.t. Accounting Standard- 13)
4. To introduce Mutual Fund and IFRS

**Course Outcomes:**

At the end of the course, the learner will be able to:

1. Apply the provision for Liquidation of companies
2. Determine the value of Buy-back of shares
3. Apply the Investment Accounting (w.r.t. Accounting Standard- 13)
4. Infer Mutual Fund and IFRS

**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Sub unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
		<b>Financial Accounting – VII</b>	<b>04/60 (48 mins)</b>
<b>I</b>		<b>Liquidation of Companies</b>	<b>15 Lectures</b>
	<b>1.1</b>	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator’s final statement of account Practical problems	
<b>II</b>		<b>Buy Back of Shares</b>	<b>15 Lectures</b>
	<b>2.1</b>	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)	

		Practical problems	
<b>III</b>		<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>	<b>15 Lectures</b>
	<b>3.1</b>	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	
<b>IV</b>		<b>Mutual Fund and Introduction to IFRS</b>	<b>15 Lectures</b>
		<b>Mutual Fund</b>	
	<b>4.1</b>	Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.	
		<b>Introduction to IFRS</b>	
	<b>4.2</b>	<b>Accounting standards:</b> Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards	
	<b>4.3</b>	<b>Indian Accounting standards (Ind AS) :</b> Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework	
	<b>4.4</b>	<b>Comparison of Ind AS, IFRS and AS IFRS :</b> Introduction, scope Purpose & Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS	

**References:**

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

## Introduction

Inclusion of project work in the course curriculum of the B.Com. (Accounting & Finance) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

The two modes of preparation of project work are:

1. Project work based on research methodology in the study area
2. Project work based on internship in the study area



<b>PROGRAM: TYBAF</b>		<b>SEMESTER: VI</b>			
<b>Course: Project Work - Research</b>		<b>Course Code: WUCBAF606</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To inculcate the element of research and analysis in learners
2. To develop a specific temperament that would challenge their potential regarding their research problem
3. To analyse for interpreting the data collected from primary and secondary sources
4. To form conclusion from the research

**Course Outcomes:**

After the end of the course, the learner will be able to:

1. Identify the research project
2. Analyse the research problem through critical review of relevant literature
3. Evaluate the data collected from primary and secondary sources
4. Prepare a research report based on the findings

**Guidelines for preparation of Project Work - Research****For preparation of project work based on Research Methodology**

1. The project topic may be undertaken in any area of Elective Courses.
2. Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
3. The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
4. University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
5. The project report shall be prepared as per the broad guidelines given below:
  - a. Font type: Times New Roman
  - b. Font size: 12-For content, 14-for Title
  - c. Line Space : 1.5-for content and 1-for in table work
  - d. Paper Size: A4
  - e. Margin : in Left-1.5, Up-Down-Right-1
  - f. The Project Report shall be bounded.
  - g. The project report should be 80 to 100 page
6. Structure to be followed to maintain the uniformity in formulation and presentation of Project Work (Model Structure of the Project Work)
  - a. Chapter No. 1: Introduction

In this chapter Selection and relevance of the problem, historical background of



the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

**b. Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

**c. Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

**d. Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

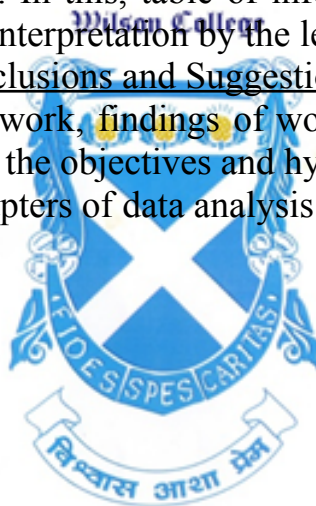
**e. Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

f. Bibliography

g. Appendix



<b>PROGRAM: TYBAF</b>		<b>SEMESTER: VI</b>			
<b>Course: Project Work - Internship</b>		<b>Course Code: WUCBAF607</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorials (Hours per week)</b>	<b>Credit</b>	<b>Continuous Internal Assessment (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks 60)</b>
<b>04</b>	<b>NA</b>	<b>NA</b>	<b>04</b>	<b>40</b>	<b>60</b>

**Learning Objectives:**

1. To encourage the element of hand-on experience in learners
2. To enable learners to a professional work environment and help them understand workplace dynamics, communication, and professional etiquette.
3. To allow learners to explore various career paths within their field of study and help them make informed decisions about their future career direction.
4. To build professional networks and potentially secure future employment opportunities.

**Course Outcomes:**

After the end of the course, the learner will be able to:

1. Contribute to the development of practical skills and experience.
2. Develop an understanding of industry practices, trends, and expectations required for professional growth.
3. Support career goals by exposing to different roles and responsibilities involved in the professional world.
4. Explore connections that lead to mentorship or future job opportunities.

**Guidelines for preparation of Project Work – Internship**

1. Minimum 120 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm, but it should not be more than 6 hours in a day. If in case you are doing an internship during the semester then it should be post lecture hours. Recommended to do an internship in the Summer / Winter Break by the end of December of the academic year / after SY exams.
2. The theme of the internship should be based on any study area of the elective courses
3. Experience Certificate is Mandatory
4. Internships can be done - offline or hybrid.
5. Geo tagged pictures are required for documentation.
6. A project report has to be brief in content and must include the following aspects:
  - a. Executive Summary:  
A bird's eye view of your entire presentation has to be precisely offered under this category.
  - b. Introduction on the Company:  
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
  - c. Statement and Objectives:

The mission and vision of the organization need to be stated enshrining its broad strategies.

d. Your Role in the Organisation during the internship:

The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.

e. Challenges:

The challenges confronted while churning out theoretical knowledge into practical world.

f. Conclusion:

A brief overview of your experience and suggestions to bridge the gap between theory and practice.

7. The project report based on internship shall be prepared as per the broad guidelines given below:

- a. Font type: Times New Roman
- b. Font size: 12-For content, 14-for Title
- c. Line Space : 1.5-for content and 1-for in table work
- d. Paper Size: A4
- e. Margin : in Left-1.5, Up-Down-Right-1
- f. The Project Report shall be bounded.
- g. The project report should be of minimum 50 pages



**Evaluation pattern of the project work - WUCBAF606 & WUCBAF607**

The Project Report shall be evaluated in two stages viz	
(a) Evaluation of Project Report (Bound Copy)	60 Marks
<ul style="list-style-type: none"> <li>• Introduction and other areas covered</li> </ul>	20 Marks
<ul style="list-style-type: none"> <li>• Research Methodology, Presentation, Analysis and interpretation of data</li> </ul>	30 Marks
<ul style="list-style-type: none"> <li>• Conclusion &amp; Recommendations</li> </ul>	10 Marks
(b) Conduct of Viva-voce	40 Marks
<ul style="list-style-type: none"> <li>• In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)</li> </ul>	10 Marks
<ul style="list-style-type: none"> <li>• Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study</li> </ul>	20 Marks
<ul style="list-style-type: none"> <li>• Overall Impression (including Communication Skill)</li> </ul>	10 Marks

**Note:** The guiding teacher along with the external evaluator appointed by the College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern Passing Standard.

Course code	Practical's NA	Credits
	<b>PRACTICAL-1</b>	
<b>Unit-I</b>	NA	
<b>Unit-II</b>	NA	
<b>Unit-III</b>	NA	
	<b>PRACTICAL-2</b>	
<b>Unit-I</b>	NA	
<b>Unit-II</b>	NA	
<b>Unit-III</b>	NA	

**Modality of Assessment****Theory Examination Pattern:**

**B. Internal Assessment- 40%- 40 Marks per paper**

No.	Evaluation Type	Marks
1	<p><b>One Class Test - Written Objective Examination (50% Objective and 50% Subjective):</b></p> <ul style="list-style-type: none"> <li>● Match the Column/ Fill in the Blanks/ Multiple Choice Questions / True or False (1 Mark each) - 05 Marks</li> <li>● Answer in One or Two Lines (Concept based Questions) (01 Mark each) - 05 Marks</li> <li>● Answer in Brief (Attempt Any Two of the Three) (05 Marks each) - 10 Marks</li> </ul>	20
2	<p><b>Test</b></p> <p>B) Home Assignment/ Case study/ field visit report/ presentation/ project/ Institutional Visits / Industrial Visit / Educational Visit - 15 Marks</p> <ul style="list-style-type: none"> <li>● 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</li> </ul>	20
	<b>Total</b>	<b>40</b>

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**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:
    - o (A) Match the Column/ Fill in the Blanks/ Multiple Choice Questions/ True or False (1 Mark each) (Attempt any 8 out of 10)
    - o (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:
    - o There shall be 4 questions (Question 2 to 5) each of 15 marks one on each unit, subject to the weightage of the topic.
    - o Attempt any 3 from these 4 Questions, 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 Four units
1 (Attempt 8 out of 10)	A)	8	Unit I, II, III & IV
1 (Attempt 7 out of 10)	B)	7	
2 (Attempt A or B)	A)	15	Unit I

	B)	15	
3 (Attempt A or B)	A)	15	Unit II
	B)	15	
4 (Attempt A or B)	A)	15	Unit III
	B)	15	
5 (Attempt A or B)	A)	15	Unit IV
	B)	15	
<b>TOTAL</b>		<b>60</b>	

**Practical Examination Pattern:**

**A. Internal Examination: 40%- 40 Marks**

Particulars	Paper I	Paper II
<b>Journal</b>	NA	NA
<b>Experimental tasks</b>	NA	NA
<b>Participation</b>	NA	NA
<b>Total</b>	NA	NA

**B. External Examination: 60%- 60 Marks**

**Semester End Practical Examination:**

Particulars	Paper I	Paper-II
<b>Laboratory work</b>	NA	NA
<b>Spots/Quiz/Viva</b>	NA	NA
<b>Total</b>	NA	NA

**PRACTICAL BOOK/JOURNAL**

NA

**Overall Examination & Marks Distribution Pattern**

**Semester VI**

Course Code	WUCBAF601, WUCBAF602, WUCBAF603, WUCBAF604, WUCBAF605, WUCBAF606, WUCBAF607			Grand Total
	Internal	External	Total	
<b>Theory</b>	<b>40</b>	<b>60</b>	<b>100</b>	<b>700</b>
<b>Practicals</b>	NA	NA	NA	NA

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

**The above is subject to change, in case of special circumstances.**

