



**Vivekanand Education Society's  
College of Arts, Science and Commerce  
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

*Accredited by NAAC "A Grade" in 3<sup>rd</sup> Cycle - 2017  
Best College Award – Urban Area, University of Mumbai (2012-13)  
Recipient of FIST Grant (DST) and STAR College Grant (DBT)*

Affiliated to the  
**University of Mumbai**

*Syllabus for*

**Program: B.Com. (Accounting & Finance)  
(Program code: VESUCAF)**

**As per Choice Based Semester and Grading System (CBSGS)  
with effect from Academic Year 2022 - 2023**

## **Program Outcomes (PO):**

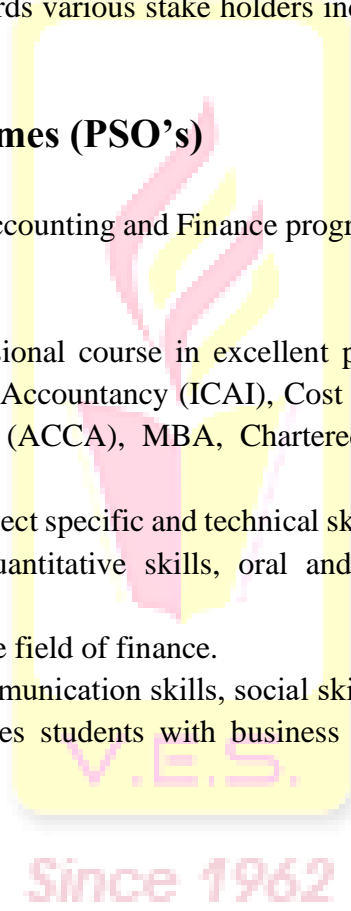
A learner after completing B.Com. Accounting and Finance will be able:

- PO1 To demonstrate their knowledge and ability, to add value to the organisations that they will be a part of.
- PO2 The present dynamic business environment requires students, to enhance the skills in complex and critical areas of Accounting, Finance and Taxation.
- PO3 To manage entire accounting at personal or corporate level single handed.
- PO4 To convey their responsibility as an accountant and a member of finance team of any organisation towards various stake holders individually and towards economy as a whole.

## **Program Specific Outcomes (PSO's)**

On the completion of B.Com. Accounting and Finance program, learners will be enriched with knowledge and be able to

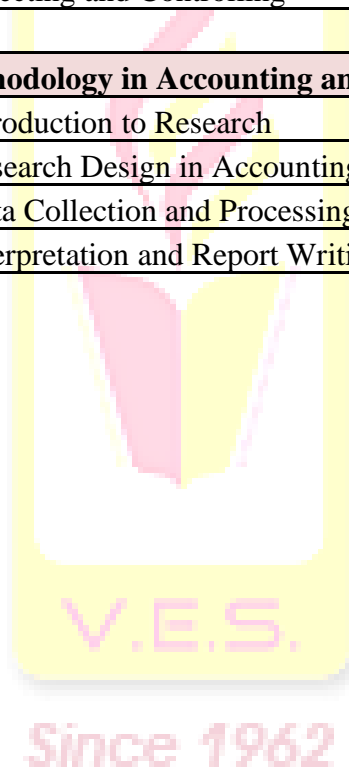
- PSO1 Go ahead with professional course in excellent prospects to choose from varied courses like Chartered Accountancy (ICAI), Cost Accountant (ICMAI), Chartered Certified Accountants (ACCA), MBA, Chartered Finance Analyst (CFA), and Company Secretary.
- PSO2 Develop a range of subject specific and technical skills, also gain more general skills like numerical and quantitative skills, oral and written communication skills, entrepreneurship.
- PSO3 Do research work in the field of finance.
- PSO4 Enhance student's communication skills, social skills, computer skills as well. This programme also updates students with business & corporate laws and business economics.



**S.Y.B.Com. (Accounting & Finance)  
(SEMESTER IV)**

Course Code	Title		Credits & Lectures per Semester	Lectures per Week
VESUCAF401	<b>Financial Accounting (Special Accounting Areas)-IV</b>		<b>3</b>	<b>4</b>
	<b>Unit 1</b>	Preparation of Final Accounts of Companies	<b>15</b>	
	<b>Unit 2</b>	Redemption of Preference Shares	<b>12</b>	
	<b>Unit 3</b>	Redemption of Debentures	<b>12</b>	
	<b>Unit 4</b>	Ascertainment and Treatment of Profit Prior to Incorporation	<b>11</b>	
	<b>Unit 5</b>	Foreign Branch	<b>10</b>	
VESUCAF402	<b>Auditing- III</b>		<b>3</b>	<b>4</b>
	<b>Unit 1</b>	Audit Report	<b>15</b>	
	<b>Unit 2</b>	Audit under Computerized Information System Environment	<b>15</b>	
	<b>Unit 3</b>	Professional Ethics	<b>15</b>	
	<b>Unit 4</b>	Investigation, Due Diligence and Forensic Audit	<b>15</b>	
VESUCAF403	<b>Taxation - III (Direct Taxes Paper- II)</b>		<b>3</b>	<b>4</b>
	<b>Unit 1</b>	Clubbing of Income	<b>5</b>	
	<b>Unit 2</b>	Set Off & Carry Forward of Losses	<b>5</b>	
	<b>Unit 3</b>	Computation of Tax liability of Individual & HUF	<b>5</b>	
	<b>Unit 4</b>	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	<b>15</b>	
	<b>Unit 5</b>	Return of Income – Sec 139	<b>5</b>	
	<b>Unit 6</b>	Tax Deduction at Source Advance Tax Interest Payable	<b>15</b>	
	<b>Unit 7</b>	DTAA U/S 90 & 91	<b>5</b>	
	<b>Unit 8</b>	Tax Planning & Ethics in Taxation	<b>5</b>	
VESUCAF404	<b>Cost and Management Accounting</b>		<b>3</b>	<b>4</b>
	<b>Unit 1</b>	Contract Costing	<b>15</b>	
	<b>Unit 2</b>	Process Costing	<b>15</b>	
	<b>Unit 3</b>	Introduction to Management Accounting	<b>5</b>	
	<b>Unit 4</b>	Analysis and Interpretation of Accounts	<b>10</b>	
	<b>Unit 5</b>	Cash Flow Analysis	<b>15</b>	

<b>VESUCAF405</b>	<b>Indian Economy (Economics- III)</b>		<b>3</b>	<b>4</b>
	<b>Unit 1</b>	Introduction to Indian Economy, Agricultural Sector	<b>20</b>	
	<b>Unit 2</b>	Industrial Sector	<b>15</b>	
	<b>Unit 3</b>	Service sector and External sector	<b>15</b>	
	<b>Unit 4</b>	Money and Banking	<b>10</b>	
<b>VESUCAF406</b>	<b>Foundation Course in Management (Introduction to management)- IV</b>		<b>2</b>	<b>3</b>
	<b>Unit 1</b>	Introduction to Basic Management Concepts	<b>5</b>	
	<b>Unit 2</b>	Planning	<b>10</b>	
	<b>Unit 3</b>	Organising	<b>10</b>	
	<b>Unit 4</b>	Staffing	<b>10</b>	
	<b>Unit 5</b>	Directing and Controlling	<b>10</b>	
<b>VESUCAF407</b>	<b>Research Methodology in Accounting and Finance</b>		<b>3</b>	<b>4</b>
	<b>Unit 1</b>	Introduction to Research	<b>15</b>	
	<b>Unit 2</b>	Research Design in Accounting & Finance	<b>15</b>	
	<b>Unit 3</b>	Data Collection and Processing	<b>15</b>	
	<b>Unit 4</b>	Interpretation and Report Writing	<b>15</b>	



## Semester IV

### Detailed Syllabus: Unit wise / Module wise with number of lectures

**Course Title: Financial Accounting (Special Accounting Areas) - IV**

**Course Code: VESUCAF401**

**Course Type: Elective Course**

**Objective:** The objective of the course is to help the students to get familiar with accounting knowledge of companies and to impart knowledge about the practical aspects of the subject.

#### Learning Outcomes (LO):

On successful completion of this course students will be able:

- LO1** To understand revised Schedule III & Financial Statements as per the Revised Schedule.
- LO2** To understand the concept of redemption of Preference Shares.
- LO3** To understand the terms of redemption of Debentures and method of redemption.
- LO4** To understand concept of Profit Prior to Incorporation and its treatment in Accounts.
- LO5** To understand the Provisions of AS-11 and translation of the Financial Statements of Foreign Branches.

Unit No.	Topics	No. of Lectures
1	<b>Preparation of Final Accounts of Companies</b>	15
	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)	
2	<b>Redemption of Preference Shares</b>	12
	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 capitalisation 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 accounts not to be utilised for premium payable on redemption of preference shares.	
3	<b>Redemption of Debentures</b>	12

	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)	
<b>4</b>	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b> Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses / incomes	11
<b>5</b>	<b>Foreign Branch</b> Conversion as per AS 11 and incorporation in HO accounts	10

### **Reference Books:**

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

**Course Title: Auditing - III**  
**Course Code: VESUCAF402**  
**Course Type: Elective Course**

**Objective:** The objective of the course is to enhance knowledge base of auditing and developing understanding of its practical implication.

**Learning Outcomes (LO):**

On successful completion of this course students will be able to:

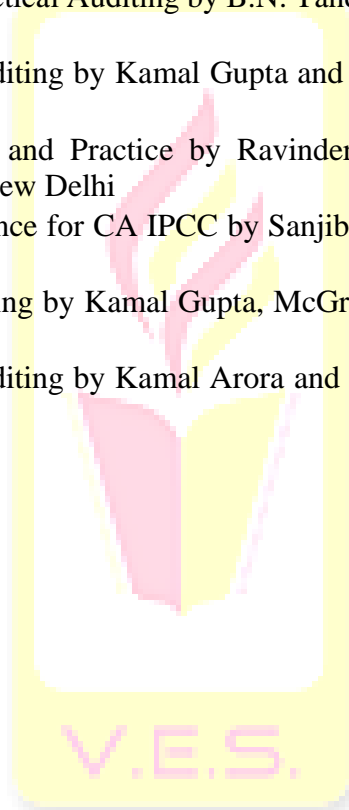
- LO1** To Enhance the understanding of Audit Techniques
- LO2** To Understand auditing of Income, Expenses, Assets and Liabilities
- LO3** To gain conceptual understanding of Auditing Standards
- LO4** To Understand the importance of Audit in the companies

Unit No.	Topics	No. of Lectures
1	<b>Audit Report</b> Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate	15
2	<b>Audit under Computerized Information System Environment</b> Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.	15
3	<b>Professional Ethics</b> Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct	15
4	<b>Investigation, Due Diligence and Forensic Audit</b> Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation	15

Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence Overview of Forensic Accounting/ Auditing Forensic Auditor and their Importance Process of Forensic Auditing	
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**Reference books:**

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi



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**Course Title: Taxation - III (Direct Taxes Paper- II)**

**Course Code: VESUCAF403**

**Course Type: Elective Course**

**Objective:** The objective of the course is to understand the computation of total income and tax liability in India under Income Tax Act 1961.

**Learning Outcomes (LO):**

On successful completion of this course students will be able to:

**LO1** To understand the basic concepts under the Income Tax Act, 1961.

**LO2** To compute tax liability of Individual and HUF.

**LO3** To understand the deductions of tax at source and advance tax computation.

**LO4** To acquire knowledge about tax planning.

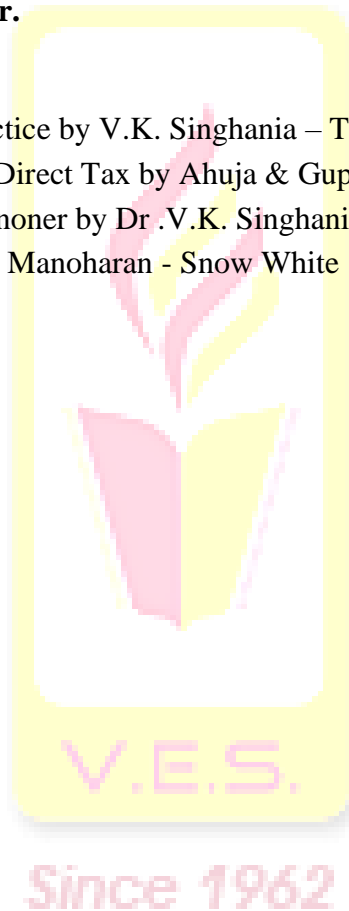
<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Clubbing of Income Sec 60 to 65</b>	<b>5</b>
<b>2</b>	<b>Set Off &amp; Carry Forward of Losses</b> Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	<b>5</b>
<b>3</b>	<b>Computation of Tax liability of Individual &amp; HUF</b>	<b>5</b>
<b>4</b>	<b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>	<b>15</b>
<b>5</b>	<b>Return of Income – Sec 139</b> Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)	<b>5</b>
<b>6</b>	<b>Tax Deduction at Source, Advance Tax U/S 207, 208, 209, 210 &amp; 211, Interest Payable U/S 234A, 234B, 234C</b> Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees 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	<b>15</b>

	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 Sec: 234C – Interest for deferment of advance tax	
<b>7</b>	<b>DTAA U/S 90 &amp; 91</b>	<b>5</b>
<b>8</b>	<b>Tax Planning &amp; Ethics in Taxation</b>	<b>5</b>

**Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.**

**Reference books:**

- Direct Taxes Law & Practice by V.K. Singhania – Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania – Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White



**Course Title: Cost and Management Accounting**  
**Course Code: VESUCAF404**  
**Course Type: Elective Course**

**Objective:** The objective of the course is to provide knowledge the scope of cost and management accounting in any business activity.

**Learning Outcomes (LO):**

On successful completion of this course students will be able to:

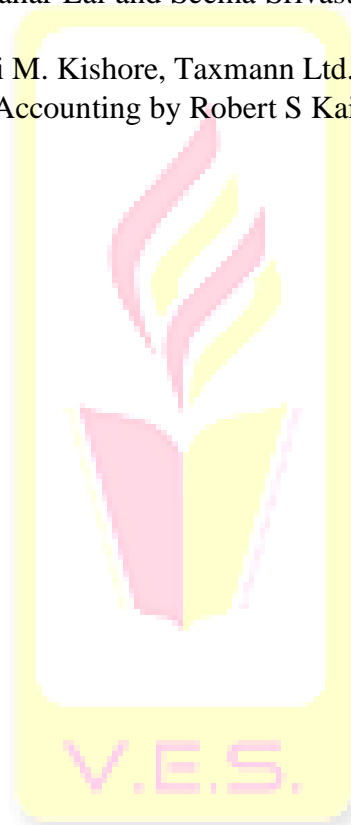
- LO1** Explain cost accounting systems and purposes of cost accounting.
- LO2** Explain the relationships between cost and financial accounting.
- LO3** Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem-solving
- LO4** Demonstrate mastery of costing systems, cost management and control performance evaluation by management accounting.
- LO5** Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques

Unit No.	Topics	No. of Lectures
1	<b>Contract Costing</b>	15
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems	
2	<b>Process Costing</b>	15
	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	
3	<b>Introduction to Management Accounting</b>	5
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	
4	<b>Analysis and Interpretation of Accounts</b>	10
	a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)	
5	<b>Working Capital Management</b>	15

	<p>A. Concept, Nature of Working Capital , Planning of Working Capital</p> <p>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</p> <p>C. Operating Cycle Practical Problems</p>	
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**Reference Books:**

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Advanced Management Accounting by Robert S Kailar,Holl



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**Course Title: Indian Economy (Economics- III)**

**Course Code: VESUCA405**

**Course Type: Core Course**

**Objective:** The objective of the course is to provide knowledge about the Indian Economy.

**Learning Outcomes (LO):**

On successful completion of this course students will be able to:

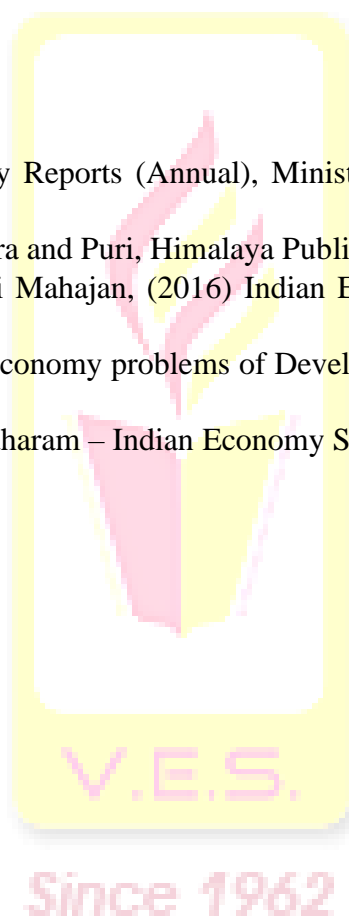
- LO 1** Learn the economic structure of India on macro level. The structure of Indian Agriculture its challenges, growth and barriers.
- LO 2** Understand the growth pattern of the Industrial Sector and the inter-state disparities in India.
- LO 3** Understand the Service sectors in India the recent growth in them. External sector in India its contribution to Indian economy.
- LO 4** Learn about the money market, financial institutions and public policy formation through NITI Aayog in India

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
1	<b>Introduction to Indian Economy, Agricultural Sector</b> Introduction to Indian Economy - Demographic features Poverty, Income inequality, Unemployment Workfore and Occupational Structure Urbanization and its effects Agricultural Sector - Institutional Structure and Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy Food Security in India	20
2	<b>Industrial Sector</b> Growth and pattern of industrialization and Industrial Policy of 1991. Public sector enterprises and disinvestment policy Inter-State Disparities Small scale sector- problems and prospects	15
3	<b>Service Sector and External Sector</b> Service Sector Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector	15

	Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO	
4	<b>Money and Banking</b> Money market and its features Progress of commercial banking in India Development of capital markets SEBI and its functions NITI Aayog	10

**Reference Books:**

- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
- Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
- Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company Pvt.Ltd. New Delhi
- A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher
- RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi



**Course Title: Foundation Course in Management (Introduction to Management)- IV**  
**Course Code: VESUCAF406**  
**Course Type: Skill Enhancement Course**

**Objective:** To provide knowledge about the various aspects of management.

**Learning Outcomes (LO):**

On successful completion of this course students will be able to:

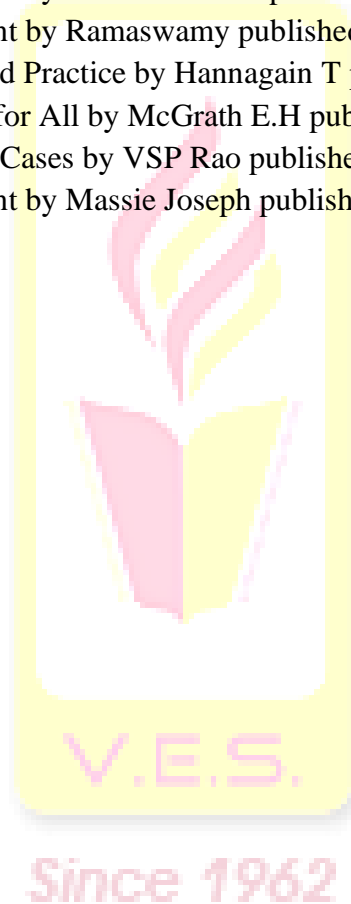
- LO1** Understand the basic concepts of management.
- LO2** Understand the various concepts of organization
- LO3** Acquire knowledge about the different staffing techniques
- LO4** Learn about the essentials of a good control system

Unit No.	Topics	No. of Lectures
1	<b>Introduction to Basic Management Concepts</b>	5
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management	
2	<b>Planning</b>	10
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making	
3	<b>Organising</b>	10
	Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation	
4	<b>Staffing</b>	10
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview	
5	<b>Directing and Controlling</b>	10

Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system
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**Reference books:**

- Essentials of Management by Koontz H & W published by McGraw Hill
- Principles of Management by Ramaswamy published by Himalaya
- Management Concept and Practice by Hannagain T published by McMillan
- Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India
- Management – Text and Cases by VSP Rao published by Excel Books
- Essentials of Management by Massie Joseph published by Prentice Hall of India





**Course Title: Research Methodology in Accounting and Finance**

**Course Code: VESUCAF407**

**Course Type: Core Course**

**Objective:** To provide knowledge about basic concepts of research and its methodologies.

**Learning Outcomes (LO):**

On successful completion of this course students will be able to:

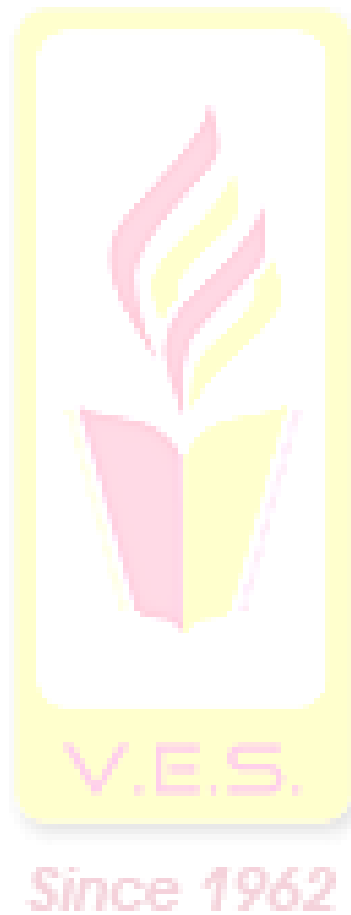
- LO1** Demonstrate the ability to choose methods with appropriate to research aims and objectives
- LO2** Explains the advancement and limitations of particular research methods
- LO3** Develop skills in qualitative and quantitative data analysis and with their presentation
- LO4** Develop advanced critical thinking skills and writing skills in making a research article.

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
1	<b>Introduction to Research</b>	15
	Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of Research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature	
2	<b>Research Design in Accounting and Finance</b>	15
	Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	
3	<b>Data Collection and Processing</b>	15
	Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency	
4	<b>Interpretation and Report Writing</b>	15

Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	
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**Reference Books:**

- Research Methods in Accounting, Malcolm Smith
- Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan



## Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

### A) Internal Assessment: 25%

#### Question Paper Pattern

*(Internal Assessment- Courses without Practical Courses)*

Sr. No.	Particular	Marks
1	One class test	15 marks
2	Viva voce, Group Project, Assignments, Individual/Group Presentations (Any one activity can be conducted by the subject expert)	10 Marks

### B) Semester End Examination: 75%

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
  - There shall be five questions each of 15marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weight age of the topic.

**(Detail question paper pattern has been given separately)**

### Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

## *Question Paper Pattern*

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question <b>OR</b>	15Marks
Q-2	Full Length Question	15Marks
Q-3	Full Length Question <b>OR</b>	15Marks
Q-3	Full Length Question	15Marks
Q-4	Full Length Question <b>OR</b>	15Marks
Q-4	Full Length Question	15Marks
Q-5	A) Theory questions B) Analytical Question <b>OR</b>	08Marks 07Marks
Q-5	Short Notes To be asked 05 To be answered 03	15Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.*