

Content of the Syllabus	SECTION 6H1	SECTION 6H2	SECTION 6H3	SECTION 6H4	SECTION 6G1	SECTION 6G2
Unit: 1 Computerized Accounting Package: Using Generic Software [40 Marks, Class: 40] (a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation, (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls (c) Payroll Accounting (d) TDS, GST (e) Backup & Restore, Export and Import data	DJK	DJK	SS	SS	DJK	DJK
Unit 2: Designing Computerized Accounting System [15 Marks, Class:15] (a) Introduction to DBMS Package – Table, Query, Form and Report (b) Designing Computerized Accounting System using DBMS Package Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report. (c) Designing Payroll System for Accounting using Form, Query, and Report	RG	RG	RG	RG	RG	RG
Unit-3: E-filing of Tax return [25 Marks, Class: 25] (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC] (b) View form 26AS, Upload return, View e-file returns, e-verification (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 34C) (d) E-Pay tax (Challan No./ITNS 280, ITNS 281) (e) Preparation and submission online form 10E [Relief u/s 89(1)]	KD	KD	KD	KD	KD	KD
Project Work: Assignment based for each and every topic should be prepared						

1. PROJECT WORK TO BE PREPARED AS PER THE UNIVERSITY GUIDELINES NOTIFIED BY THE UNIVERSITY.
2. PROJECT CLASS WILL BE HELD ACCORDING TO THE TIME TABLE AND CLASSES FOR EACH GROUP TO BE TAKEN BY THE CONCERNED TEACHER, ASSIGNED TO THE GROUP. EVERY STUDENT HAS TO CONTACT THE RESPECTIVE TEACHER AS ASSIGNED BY THE DEPARTMENT FOR SUPERVISING HIS/HER PROJECT WORK.

B.Com. Honours & General Course Structure under Semesterised CBCS for for April - August 2021

Year 3: Semester VI

DSE 6.1 A [HONS]

FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS

Marks 100

Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 6H1	SECTION 6H2	SECTION 6H3	SECTION 6H4		
Unit: I Holding Company: [15 Marks, Class: 15] Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra group Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)	NB	NB	NB	NB		
Unit 2: Accounting Standards [15 Marks, Class:15] Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	KD	KD	KD	KD		
Unit-3: Fund Flow Statement [Unit 3 & 4 - 20 Marks, Class: Unit 3 - 5 Classes & Unit 4 - 15 Classes] Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement. Unit 4 Cash Flow Statement - 15 Classes Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.	NB	NB	NB	NB		
Unit-5: Introduction to Financial Statements Analysis [No. of classes: 12 / Marks: 10] Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common -size Statement – meaning, preparation, uses, merits and demerits • Trend Analysis – meaning, determination, uses, merits and demerits.	KD	KD	KD	KD		
Unit-6: Accounting Ratios for FSA [No. of classes: 18 / Marks: 20] Meaning, objective, Classification of Accounting Ratios, Advantages & imitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness	KD	KD	KD	KD		

B.Com. Honours & General Course Structure under Semesterised CBCS for for April - August 2021

**Year 3: Semester VI
DSE 6.2 A [HONS]
FINANCIAL MANAGEMENT
Marks 100**

Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 6H1	SECTION 6H2	SECTION 6H3	SECTION 6H4		
Unit-1: Introduction & Basic Concepts [10 Marks, Class: 10] a) Introduction: • Important functions of Financial Management • Objectives of the firm: Profit maximisation vs. Value maximisation • Role of Chief Financial Officer. • Financial environment in which a firm has to operate b) Basic Concepts: • Time Value of Money: concept and reasons • Compounding and Discounting techniques • Concepts of Annuity and Perpetuity. • Risk-return relationship (concepts only)	SPK	SPK	SPK	SPK		
Unit 2: Sources of Finance and Cost of Capital [10 Marks, Class:10] • Different sources of finance; long term and short term sources • Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).	SPK	SPK	SPK	SPK		
Unit-3: Leverage and Capital Structure Theories [No. of classes: 10 / Marks: 10] • EBIT-EPS analysis and its limitations. Financial break even, point of indifference • Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity • Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model).	AG	AG	AG	AG		
Unit-4: Working Capital Management (1) [No. of classes: 10 / Marks: 10] • Introduction; Meaning and various concepts of Working Capital • Management of Working Capital and Issues in Working Capital • Estimating Working Capital Needs; Operating or Working Capital Cycle.	SPK	SPK	SPK	SPK		
Unit-5: Working Capital Management (2) [No. of classes: 10 / Marks: 10] • Policies relating Current Assets – Conservative, Aggressive and Balanced • Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies) • Management of components of working capital (debtors management only—credit period -simple type)	SPK	SPK	SPK	SPK		
Unit-6: Capital Expenditure Decisions (1) [No. of classes: 10 / Marks: 10] • Purpose, Distinguishing features, Objectives & Process, Understanding different types of projects • Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow • Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches • Payback Period method, Accounting Rate of Return and their relative merits and demerits	AG	AG	AG	AG		
Unit-7: Capital Expenditure Decisions (2) [No. of classes: 10 / Marks: 10] • Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision)	AG	AG	AG	AG		
Unit-8:Dividend Decisions [No. of classes: 10 / Marks: 10] • Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. •Dividend policies and formulating a dividend policy • Dividend Theories: Walter’s Model, Gordon’s Model,	AG	AG	AG	AG		

B.Com. Honours & General Course Structure under Semesterised CBCS for for April - August 2021

Year 3: Semester VI

DSE 6.1 A [GENERAL]

FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS

Marks 100

Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 6G1	SECTION 6G2				
Unit: I Holding Company: [15 Marks, Class: 15] Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra group Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)	SN	SN				
Unit 2: Accounting Standards [15 Marks, Class:15] Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	SN	SN				
Unit-3: Fund Flow Statement [Unit 3 & 4 - 20 Marks, Class: Unit 3 - 5 Classes & Unit 4 - 15 Classes] Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement. Unit 4 Cash Flow Statement - 15 Classes Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.	SN	SN				
Unit-5: Introduction to Financial Statements Analysis [No. of classes: 12 / Marks: 10] Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common -size Statement – meaning, preparation, uses, merits and demerits • Trend Analysis – meaning, determination, uses, merits and demerits.	SJB	SJB				
Unit-6: Accounting Ratios for FSA [No. of classes: 18 / Marks: 20] Meaning, objective, Classification of Accounting Ratios, Advantages & imitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness	SJB	SJB				

B.Com. Honours & General Course Structure under Semesterised CBCS for for April - August 2021

**Year 3: Semester VI
DSE 6.2 A [GENERAL]
FINANCIAL MANAGEMENT
Marks 100**

Internal Assessment: 10 marks, Semester-end Examinations: 40 marks, Total 50 marks

Content of the Syllabus	SECTION 6G1	SECTION 6G2				
Unit: I - Introduction & Basic Concepts: [10 Marks, Class: 10] a) Introduction: • Important functions of Financial Management • Objectives of the firm: Profit maximisation vs. Value maximisation • Role of Chief Financial Officer. • Financial environment in which a firm has to operate b) Basic Concepts: • Time Value of Money: concept and reasons • Compounding and Discounting techniques • Concepts of Annuity and Perpetuity. • Risk-return relationship (concepts only)	SN	SN				
Unit 2: Sources of Finance and Cost of Capital [10 Marks, Class:10] • Different sources of finance; long term and short term sources • Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).	SM	SM				
Unit-3: Leverage and Capital Structure Theories [No. of classes: 10 / Marks: 10] • EBIT-EPS analysis and its limitations. Financial break even, point of indifference • Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity • Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model).	SN	SN				
Unit-4: Working Capital Management (1) [No. of classes: 10 / Marks: 10] • Introduction; Meaning and various concepts of Working Capital • Management of Working Capital and Issues in Working Capital • Estimating Working Capital Needs; Operating or Working Capital Cycle.	SM	SM				
Unit-5: Working Capital Management (2) [No. of classes: 10 / Marks: 10] • Policies relating Current Assets – Conservative, Aggressive and Balanced • Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies) • Management of components of working capital (debtors management only—credit period -simple type)	SN	SN				
Unit-6: Capital Expenditure Decisions (1) [No. of classes: 10 / Marks: 10] • Purpose, Distinguishing features, Objectives & Process, Understanding different types of projects • Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow • Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches • Payback Period method, Accounting Rate of Return and their relative merits and demerits	SM	SM				
Unit-7: Capital Expenditure Decisions (2) [No. of classes: 10 / Marks: 10] • Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision) • Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.	SN	SN				
Unit-8:Dividend Decisions [No. of classes: 10 / Marks: 10] • Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. • Dividend policies and formulating a dividend policy • Dividend Theories: Walter's Model, Gordon's Model,	SM	SM				



(Signature)

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