

B.Com (Accounting & Finance) Third Year – Semester V

Financial Accounting V

1.	To make the students understand various problems on underwriting of shares & debentures	Students would be able to solve problems in the areas of Underwriting of shares & debentures
2.	To make the students understand accounting of Buy Back of Shares	Students would be able to solve problems in the areas of accounting of Buy Back of Shares
3.	To make the students understand accounting for Amalgamation, Absorption & External Reconstruction	Students would be able to solve problems in the areas of accounting for Amalgamation, Absorption & External Reconstruction
4.	To make the students understand the Accounting of Internal Reconstruction of a company	Students would be able to solve problems in the areas of Accounting of Internal Reconstruction of a company
5	To make the students understand Liquidation of Companies	Students would be able to solve problems in the areas of Liquidation of Companies

Financial Management II

1.	To make the students understand the basics of Strategic Financial Management	Students will be able to connect acquired knowledge and skills in Strategic Financial Management
2.	To make the students understand Capital Budgeting – Project Planning & Risk Analysis	Students will be able to solve problems in the areas of Capital Budgeting – Project Planning & Risk Analysis
3.	To make the students understand Capital Structure Theories and Dividend Decisions	Students will be able to solve problems in the areas of Capital Structure Theories and Dividend Decisions
4.	To make the students understand the concepts of Mutual Fund and Bond Valuation	Students will be able to solve problems in the areas of Mutual Fund and Bond Valuation
5	To make the students understand Credit Management	Students will be able to solve problems in the areas of Credit Management

Cost Accounting –III

1	To enable students to know what is Integrated and Non Integrated Cost accounting system , What is uniform costing ,Inter firm Comparison, Activity Based Costing system , How to calculate cost per km or cost per tonne km under operating costing and also prepare operating cost sheet for hospital and hotel industry, Equivalent cost per unit and quantity under Process costing	Students will understand how transport and service industry operates and calculates operating cost sheet to determine their profit margins , Accounting entries and preparation of Integrated and Non Integrated Cost Accounting system and how to calculate equivalent cost per unit under Process Costing.
---	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Financial Accounting –VI

1	Students will be taught what is Goodwill and how it is valued , Valuation of Shares by Net Assets , Yield and Fair Value method, Preparation of Final Accounts of Banking and Insurance companies , Non-Banking Financial Companies and LLP	Students will have practical understanding of Goodwill valuation and value per share calculation by net assets, yield and Fair Value method, Accounting of Banking and Insurance companies, Non-Banking Financial Companies and LLP.
---	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Taxation IV (Indirect tax paper 2)

1	To make students understand various terms under GST.	Students would be able to understand the various terminologies of GST.
2	To make students determine time of supply and pace of supply of goods and services.	Students would be able to determine time of supply and place of supply.
3	To make students enable to compute tax liability under GST.	Students would be able to calculate indirect tax.

Financial Analysis and Business Valuation

1	To facilitate students to prepare project appraisal.	Students would be able to prepare feasibility report of project and take decisions.
2	To help students to analyse financial statements of the company.	Students would be able to critically evaluate financial position of the company.
3	To help students to determine valuation of business as well as valuation of assets and liabilities.	Students would be able to compute valuation of tangible and intangible assets, liabilities and valuation of business.

B.Com (Accounting & Finance) Third Year – Semester VI

Financial Management III

1.	To make the students understand the basics of Business Valuation	Students would be able to connect acquired knowledge and skills in Business Valuation
2.	To make the students understand Mergers and Acquisitions	Students would be able to solve problems in the areas of Mergers and Acquisitions
3.	To make the students understand Corporate Restructuring and Takeovers	Students would be able to solve problems in the areas Corporate Restructuring and Takeovers
4.	To make the students understand the concepts of Lease and Hire Purchase Financing	Students would be able to solve problems in the areas of Lease and Hire Purchase Financing
5	To make the students understand Working Capital financing	Students would be able to solve problems in the areas of Working Capital financing

Cost Accounting –IV

1.	To make students understand how managers take decisions by using Budgetary control, Standard Costing and Marginal Costing and what is Activity based Costing.	Students will learn the use of Marginal Costing in decision making , Standard Costing to take necessary measures to achieve the objectives/goals of the organization by analysis of Variance, Preparation and Use of Fixed and Flexible budget, Activity based costing
----	---------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Financial Accounting –VII

1	To make students prepare Electricity companies Accounts, Final Accounts of Co-operative Housing society ,Investment Accounting as per AS 13, Valuation of Mutual Fund units NAV and IND AS ,IFRS , AS .	Students will learn how to prepare Final Accounts of Electricity companies Accounts, Final Accounts of Co-operative Housing society , Investment Accounting as per AS 13, Valuation of Mutual Fund units NAV and IND AS ,IFRS , AS .
---	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Taxation V (Indirect tax paper 3)

1	To make students understand various terms under Customs Act and enable to compute Custom duty.	Students would be able to understand and compute custom duty.
2	To make students understand filing of GST returns.	Students would be able to file GST returns.
3	To make students aware of assessment procedures, GST audit and GST documents.	Students would be aware of various assessment procedures, types of audit and GST documents.

Management control systems

1	To make students understand new developments in management accounting and control systems.	Students would be aware of changes in management accounting and control systems.
2	To make students understand transfer pricing provisions.	Students would be able to determine transfer price from one department to another.
3	To make students aware of inflation accounting and its methods.	Students would be able to compute balance sheet and income statement taking inflation into consideration.
4	To make students comprehend the reporting of responsibility centers.	Students would develop skills to prepare performance reports of managers.

