

**Academic Council dated 10<sup>th</sup> February, 2022 as per Item Number: 3.03**



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,  
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE  
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE  
(Affiliated to University of Mumbai)**

**Faculty of Commerce  
DEPARTMENT OF ACCOUNTANCY  
(Programme: B.Com. Honours)**

**SYLLABUS FOR  
F. Y. B.Com. – ACCOUNTANCY (Semester I and II)  
Choice Based Credit System (CBCS)**

**(with effect from the Academic Year: 2023-2024)**

## **B.Com. Honours Programme**

**Under Choice Based Credit, Grading and Semester System**

### **Course Structure**

#### **F.Y.B.Com.**

<b>Course Code</b>	<b>Semester I</b>	<b>Credits</b>	<b>Course Code</b>	<b>Semester II</b>	<b>Credits</b>
AC23111MM	Accountancy and Financial Management – I	04	AC23212MM	Accountancy and Financial Management – II	04
AC23123VS	Investment and Portfolio Management – I	02	AC23223VS	Investment and Portfolio Management – II	02

#### **OPEN ELECTIVE**

**(to be offered for Arts and Science Stream Students)**

<b>Course Code</b>	<b>Semester I</b>	<b>Credits</b>	<b>Course Code</b>	<b>Semester II</b>	<b>Credits</b>
AC23123OE	Investment and Portfolio Management – I	02	AC23223OE	Investment and Portfolio Management – II	02

# **SYLLABUS**

## **F.Y.B.COM: SEM – I**

### **ACCOUNTANCY & FINANCIAL MANAGEMENT - I**

#### **OBJECTIVES:**

- To enhance the abilities of learners to incorporate the concept of Accounting Standards.
- To enable the learners to understand, develop and apply the basic banking transactions practically.
- To enable the learners in understanding, preparing and presenting the financial statements of Departmental Accounts.
- To impart the knowledge of Hire Purchase Transactions.

#### **SEMESTER – I**

#### **ACCOUNTANCY AND FINANCIAL MANAGEMENT-I (AC23111MM)**

**(Credit Points: 4)**

<b>Sr.No.</b>	<b>Name of Topic</b>	<b>No. of Lectures</b>
1.	Accounting Standards issued by ICAI and Inventory Valuation	15
2.	Basic Banking Transactions	15
3.	Departmental Accounts	15
4.	Accounting for Hire Purchase	15

## CONTENT

Sr. No.	Modules	No. of lectures
<b>1.</b>	<p><b>Module 1: Accounting Standards issued by ICAI and Inventory Valuation</b></p> <p>1.1 Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards</p> <p>1.2 Various AS:</p> <p>1.2.1 AS-1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies ( e) Illustrations</p> <p>1.2.2 AS-2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e ) Explanation with Illustrations</p> <p>1.2.3 AS-9: Revenue Recognition (a) Meaning and Scope (b) Transactions excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations</p> <p>1.3 Inventory Valuation:</p> <p>1.3.1 Meaning of Inventories, Cost of Inventory Valuation</p> <p>1.3.2 Inventory Systems: Periodic Inventory System and Perpetual Inventory System</p> <p>1.3.3 Valuation: Meaning and importance</p> <p>1.3.4 Methods of Stock Valuation as per As-2: FIFO and Weighted Average Method</p> <p>1.3.5 Computation of Valuation Inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance</p>	<b>15</b>
<b>2.</b>	<p><b>Module 2: Basic of Banking Transactions</b></p> <p>2.1 Preparing of Cheques, Demand Draft ,Pay-in-Slip and Withdrawal Slip</p> <p>2.2 Filling KYC forms – Account Opening Form – Physically and Online</p> <p>2.3 Preparation of Bank Reconciliation Statement</p> <p>2.4 Types of Accounts : Saving, Fixed Deposit, Recurring Deposit and Loans</p> <p>2.5 <u>Introduction to e-payment:</u> - Types of e-payment : Google Pay, UPI, Amazon Pay, Paypal</p>	<b>15</b>

	<ul style="list-style-type: none"> <li>- Modes of e-payment : IMPS, NEFT and RTGS</li> <li>- Cyber Security in net-banking</li> </ul>	
<b>3.</b>	<p><b>Module 3: Departmental Accounts</b></p> <p>3.1 Meaning</p> <p>3.2 Basis of Allocation of Expenses and Incomes/Receipts</p> <p>3.3 Inter Departmental Transfer: At Cost Price and Invoice Price</p> <p>3.4 Stock reserve</p> <p>3.5 Practical Problems on Departmental Final Accounts (Trading and Profit &amp; loss Account and Balance Sheet)</p>	<b>15</b>
<b>4.</b>	<p><b>Module4: Accounting for Hire Purchase</b></p> <p>4.1 Meaning</p> <p>4.2 Calculation of Interest</p> <p>4.3 Accounting for hire purchase transactions by asset purchase method based on full cash price</p> <p>4.4 Practical Problems on Journal Entries, Ledger Accounts and Disclosure in balance sheet for hirer and vendor (Excluding default, repossession and calculation of cash price)</p>	<b>15</b>

## **INVESTMENT AND PORTFOLIO MANAGEMENT - I**

### **OBJECTIVES:**

- To acquaint the learners with various concepts of investment.
- To enable the learners to understand the available Investment Avenues
- To impart the knowledge of Capital Market in India.

### **SEMESTER – I**

### **INVESTMENT AND PORTFOLIO MANAGEMENT-I (AC23123VS)**

**(Credit Points: 2)**

<b>Sr.No.</b>	<b>Name of Topic</b>	<b>No. of Lectures</b>
1.	Introduction to Investment	05
2.	Investment Avenues	15
3.	Capital Market in India	10

## CONTENT

SR. NO.	MODULES	NO. OF LECTURES
<b>1.</b>	<b>Module 1: Introduction to Investment</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>• Security</li> <li>• Investment Objectives</li> <li>• Investment and Speculation</li> <li>• Elements of Investment</li> <li>• Factors Influencing Selection of Investment Alternatives</li> <li>• Investment V/s Speculation V/s Gambling</li> </ul>	
<b>2.</b>	<b>Module 2 : Investment Avenues</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Non-marketable Financial Assets</li> <li>• Money Market Instruments</li> <li>• Bonds or Fixed Securities</li> <li>• Investment in Equity Market</li> <li>• Mutual Fund</li> <li>• Life Insurance</li> <li>• Investment in Real Estate</li> <li>• Investment in Precious Metals</li> </ul>	
<b>3.</b>	<b>Module3 : Capital Market in India</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Introduction to Securities Market</li> <li>• Basic Functions of Securities Market</li> <li>• Secondary Market Operations</li> <li>• Stock Market Quotations</li> <li>• Stock Exchanges in India – BSE</li> <li>• Location</li> <li>• Listing</li> <li>• Constitution</li> <li>• Trading Members</li> <li>• Trading Mechanism</li> <li>• Securities Exchange Board of India</li> <li>• Government Securities Market</li> <li>• Corporate Debt Market</li> <li>• Money Market Instruments</li> </ul>	

**F.Y.B.COM: SEM – II**  
**ACCOUNTANCY & FINANCIAL MANAGEMENT – II**

**OBJECTIVES:**

- To enhance the abilities of learners to prepare the final accounts from incomplete records maintained in the business.
- To enable the learners to understand the concept of Mutual Funds and it's applicability for selection of mutual fund schemes.
- To incorporate the skills of preparing and presenting the accounts of branch under dependent method.
- To make them aware about basics of insurance and able to carry out the fire insurance claims.

**SEMESTER – II**  
**ACCOUNTANCY AND FINANCIAL MANAGEMENT-II (AC23212MM)**  
**(Credit Points: 4)**

<b>Sr.No.</b>	<b>Name of Topic</b>	<b>No. of Lectures</b>
1.	Accounting from Incomplete Records	15
2.	Basic of Mutual Fund Transactions	15
3.	Branch Accounts	15
4.	Introduction to Insurance and Fire Insurance Claim	15



## CONTENT

Sr. No.	Modules	No. of lectures
<b>1.</b>	<p><b>Module 1: Accounting from Incomplete Records</b></p> <p>1.1 Introduction of Single Entry System</p> <p>1.2 Distinguish Between Single Entry System and Double Entry System</p> <p>1.3 Journal Entries and Ledgers</p> <p>1.4 Short Practical Problems on preparation of Debtors A/c/ Creditors A/c/ Bills Receivable A/c/ Bills Payable A/c</p> <p><b>1.5</b> Problems on preparation of final accounts of proprietary Trading Concern ( Conversion Method)</p>	<b>15</b>
<b>2.</b>	<p><b>Module2: Basic of Mutual Fund Transactions</b></p> <p>2.1 Introduction to Mutual funds (History, Concepts, Structure of MF ,Types of Mutual Fund Schemes)</p> <p>2.2 SIP and Repurchase of mutual fund units</p> <p>2.3 Role of Mutual Fund Distributors/Advisor</p> <p>2.4 Preparation of Financial Statement of MFs</p> <p><b>2.5</b> Evaluation of Mutual Fund Schemes: NAV ,Asset Under Management, Returns of the scheme, Standard Deviation, Sharpe Ratio and Treynor Ratio(Practical Contents : Investment in Mutual Funds Schemes through Mobile App, Online KYC on investment in Mutual Funds and Calculation of NAV and Evaluation of Mutual Funds Schemes)</p>	<b>15</b>
<b>3.</b>	<p><b>Module3: Branch Accounts</b></p> <p>3.1 Meaning and Classification of Branch</p> <p>3.2 Accounting for Dependent Branch as per : (Practical Problems)</p> <p style="padding-left: 40px;">(a) Debtors method (Goods sent at Cost Price Method and Goods sent at Invoice Price Method)</p> <p style="padding-left: 40px;">(b) Stock and Debtors Method (Goods sent at Cost Price Method and Goods sent at Invoice Price Method)</p>	<b>15</b>

<b>4.</b>	<b>Module 4: Introduction to Insurance and Fire Insurance Claim</b> 4.1 Introduction to Insurance 4.2 Types of Insurance : Life Insurance and General Insurance (Fire Insurance) 4.3 Practical Problems on :  (a) Computation of Loss of stock by fire (b) Ascertainment of fire insurance claim as per the Insurance policy Exclude: Loss of Profit and Consequential Loss	<b>15</b>
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## **INVESTMENT AND PORTFOLIO MANAGEMENT - II**

### **OBJECTIVES:**

- To enhance the abilities of learners to incorporate the concept of Portfolio Management.
- To enable the learners to understand the various models and techniques of security and portfolio analysis.
- To enable the learners in understanding, preparing and presenting the financial statements of Departmental Accounts.
- To impart the knowledge of Hire Purchase Transactions.

### **SEMESTER – II**

### **INVESTMENT AND PORTFOLIO MANAGEMENT - II (AC23223VS)**

**(Credit Points: 2)**

<b>Sr.No.</b>	<b>Name of Topic</b>	<b>No. of Lectures</b>
1.	Introduction to Portfolio Management	10
2.	Analysis of Stock :Fundamental and Technical Perspectives	15
3.	Stock Indices	10

## CONTENT

SR. NO.	MODULES	NO. OF LECTURES
<b>1.</b>	<b>Module 1: Introduction to Portfolio Management</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Meaning of Portfolio</li> <li>• Portfolio Management</li> <li>• Portfolio Management Process</li> <li>• Objectives of Portfolio Management</li> <li>• Types of Portfolio Management</li> <li>• Strategies of Portfolio Management</li> <li>• Selection of Portfolio</li> <li>• Selection of Asset Mix</li> </ul>	
<b>2.</b>	<b>Module 2 : Analysis of Stock : Fundamental and Technical Analysis</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Investment Analysis</li> <li>• Fundamental Analysis</li> <li>• Macroeconomic Analysis</li> <li>• Industry Analysis</li> <li>• Company Analysis</li> <li>• Trend Analysis</li> <li>• Ratio analysis</li> <li>• Meaning of Technical Analysis</li> <li>• Fundamental V/s Technical Analysis</li> <li>• Charting Techniques</li> <li>• Technical Indicators</li> <li>• Testing Technical Trading Rules</li> <li>• Evaluation of Technical Analysis</li> </ul>	
<b>3.</b>	<b>Module3 :</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>• Introduction to Index</li> <li>• Significance of Index</li> <li>• Types of Stock Market Indices</li> <li>• Attributes of an Index</li> <li>• Index Management</li> <li>• Major Indices in India</li> <li>• Application of Indices</li> </ul>	

**EVALUATION PATTERN (60:40)**  
**INTERNAL EXAMINATION PATTERN : 40 MARKS**

<b>Sr.No.</b>	<b>Details</b>	<b>Marks</b>
1.	(A) CLASS TEST : 20 MARKS	20
	Multiple Choice Questions : (10 Questions – 1 mark each) Short Practical Problems : (2 Questions – 5 marks each)	
2.	(B) PRACTICAL WORK : 20 MARKS	20
	<b>Total</b>	<b>40</b>

**SEMESTER END EXAMINATION**

**SEMESTER END EXAMINATION PATTERN : 60 MARKS**

**DURATION: 2 hours**

Questions	Marks
Q.1 Multiple Choice Questions: (any 15 out of 18)	[15M]
Q.2 Practical Problem.  OR  Q.2 Practical Problem.	[15M]
Q.3 Practical Problem.  OR  Q.3 Practical Problem.	[15M]
Q.4 Practical Problem.  OR	[15M]
Q.4 Write Short Notes on: (any 3 out of 5) (5 marks each)	
<b>Total</b>	<b>60</b>

**EVALUATION PATTERN FOR OPEN ELECTIVE (30:20)****INTERNAL EXAMINATION PATTERN : 20 MARKS**

<b>Details</b>	<b>Marks</b>
(A) CLASS TEST : 20 MARKS	20
Multiple Choice Questions : (04 Questions – 1 mark each) Explain the terms : (3 Questions – 2 marks each) Short Notes : (2 Questions – 5 marks each)	

**SEMESTER END EXAMINATION PATTERN : 60 MARKS****DURATION: 2 hours**

<b>Questions</b>	<b>Marks</b>
Q.1 Multiple Choice Questions: (any 6 out 8)	[06M]
Q.2 Theory Question. OR Q.2 (A) Theory Question. (B) Theory Question.	[08M]  [04M] [04M]
Q.3 Theory Question. OR Q.3 (A) Theory Question. (B) Theory Question.	[08M]  [04M] [04M]
Q.4 Theory Question. OR Q.4 (A) Theory Question. (B) Theory Question.	[08M]  [04M] [04M]
Total	30M

**MANAGEMENT PAPER III& PAPER IV, FIANNACIAL ACCOUNTING &  
AUDITING PAPER VI&VII:**

<b>Sr. No.</b>	<b>Name of Reference Book</b>	<b>Authors' Name</b>	<b>Publication</b>
<b>1.</b>	Introduction to Accountancy	T. S. Grewal	S. Chand and Company (P) Ltd.
<b>2.</b>	Advance Accounts	Shukla & Grewal,	S. Chand and Company (P) Ltd.
<b>3.</b>	Advanced Accountancy	R. L Gupta and M Radhaswamy	S. Chand and Company (P) Ltd.
<b>4.</b>	Modern Accountancy	Mukherjee and Hanif	Tata Mc. Grow Hill & Co. Ltd
<b>5.</b>	Financial Accounting	LesileChandwichk,	Pentice Hall of India Adin Bakley (P) Ltd.
<b>6.</b>	Financial Accounting for Management	Dr. Dinesh Harsalekar	Multi-Tech. Publishing Co. Ltd., Mumbai.
<b>7.</b>	Financial Accounting	P. C. Tulsian	Pearson Publications
<b>8.</b>	Accounting Principles	Anthony, R.N. and Reece J.S.,	Irwin Inc.
<b>9.</b>	Financial Accounting	Monga, J.R. Ahuja	Mayur Paper Back



<b>10.</b>	Indian Accounting Standards	Ashish Bhattacharya	Tata Mc. Grow Hill & Co. Ltd.
<b>11.</b>	Financial Accounting	Williams	Tata Mc. Grow Hill & Co. Ltd.
<b>12.</b>	Company Accounting Standards	ShrinivasanAnand	Taxman
<b>13.</b>	Financial Accounting	V. Rajasekaran	Pearson Publications
<b>14.</b>	Introduction to Financial Accounting	Horngren	Pearson Publications
<b>15.</b>	Financial Accounting	M. Mukherjee.M. Hanif	Tata McGraw Hill Education Private Ltd
<b>16.</b>	Financial Accounting for Business Managers	Ashish K. Bhattacharyya	Prentice Hall of India Pvt. Ltd.
<b>17.</b>	Contemporary Issues in Accounting	Shashi K. Gupta	Kalyani Publishers.
<b>18.</b>	Financial Accounting	R. Narayanaswamy	Prentice Hall of India
<b>19.</b>	Fundamentals of Financial Accounting	Ashok Sehgal	Taxmann's Publishers
<b>20.</b>	Student Guide to Auditing Standards for CA Inter	D S Rawat	Taxmann's Publishers
<b>21.</b>	Students Handbook on Auditing & Assurance for CA IPCC	G Sekar And B SarvanaPrasath	Padhuka ( CCH )
<b>22.</b>	Auditing and Assurance for	CA Surbhi Bansal	Taxmann's Publishers

	CA Intermediate (IPC)		
<b>23.</b>	Auditing	Bhatia. R.C.	Ane Books Pvt. Ltd
<b>24.</b>	Principles and Practices of Auditing	Sachdeva, B. Singh, S. Kumar, P.	Kalyani Publishers
<b>25.</b>	A handbook of practical Auditing	Tandon, B.N.	S Chand & Company.
<b>26.</b>	Cost and Management Accounting	ColinnDury	
<b>27.</b>	Cost and Management Accounting	Dbarshi Bhattacharyya	pearson Publications 2013
<b>28.</b>	Management Accounting	M.Y.Khan	Mc Graw Hill Education India
<b>29.</b>	Management Accounting	- I.M.Pandey	Vikas Publication House Pvt.Ltd.

