

HSNC University, Mumbai

**(Established by Government of Maharashtra vide notification dated 30th
October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



Ordinances and Regulations

With Respect to

Choice based credit system

For the Programmes

Under

The Faculty of Commerce & Management

With effect from the Academic year

2025-26



Board of Studies in Faculties of Accountancy, Finance & Law

a) Name of Chairperson/Co-Chairperson/Coordinator: -

a) Dr. AMIT NANDU, Chairperson

Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020,

Email id - amitnandu@hrcollege.edu

b) CA TANZILA KHAN, Co-Chairperson

Co-Chairperson, Department of BAF, KC College, Mumbai- 400020,

Email id - tanzila.khan@kccollege.edu.in

b) Two to five teachers each having a minimum of five years of teaching experience amongst the full-time teachers of the Departments, in the relevant subject.

a) Dr. ANJALLI VACHHANI

Professor, Department of Accountancy at H.R College, Mumbai – 400020

Email id - anjallivachhani@hrcollege.edu

b) Dr. JAYA MANGLANI

Associate Professor, HR College, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020

Email id - jayamanglani@hrcollege.edu

c) Ms. POONAM JAIN

Assistant Professor, HR college, HSNC University, Churchgate, Mumbai – 400020

Email id - poonam.jain@hrcollege.edu

d) Ms. FARHEEN KHAN

Assistant Professor, Department BAF, K.C. College, HSNC University, Churchgate, Mumbai-400020

Email id : farheen.khan@kccollege.edu.in

e) Mr. Mayur Ramesh Dumasia

Assistant Professor, KC college, Department of Accountancy, HSNC University, Churchgate, Mumbai –400020

Email id - mayur.dumasia@kccollege.edu.in

f) Ms. PRACHI AHUJA

Assistant Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020

Email id. – Prachi.ahuja@hrcollege.edu

g) Mr. Rahul Mishra

Assistant Professor, HR college, Department of BBI, HSNC University, Churchgate, Mumbai – 400020

Email id : rahul.mishra@hrcollege.edu

c) One Professor/Associate Professor from other Universities or professor /Associate Professor from colleges managed by Parent Body;

Dr. ALWIN MENEZES

d) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;

a) **CA Santosh Ghag**

Post HOD, Accountancy, Jai Hind College, Autonomous.

Email ID: ca.sgghag@gmail.com

b) **CA Manish Sampat**

Partner, CNK & Associates LLP Mistry Bhavan, 3rd Fl. D.W. Road Churchgate
Mumbai-20

Email id - manish@cnkindia.com

Mobile No. - 9820010064

c) **CA Sanjit M. Nair**

Assistant Manager – Accounts & Finance, Motilal Oswal Finance Services, Prabhadevi, Mumbai

Email id: sanjitnair1701@gmail.com

Mobile No.-

d) **Fatma Khatoon Abid Marwari**

233/234, Bellasis road, Nagpada Patel Apartments D wing- 1402, Mumbai 400008

Email id - fatmamarwari@gmail.com

e) **One representative from ICAI**

e) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of the syllabus of that subject or group of subjects for one year.

a) **Name: Bhadkamkar Chitrakshi**

b) **Name: Shruti Halder**



HSNC University, Mumbai
(2025-2026)

Ordinances and Regulations

With Respect to

Choice Based Credit System
(CBCS)

For the Programmes Under

The Faculty of Accountancy & Finance

For the programme

Bachelors of Commerce (Accountancy and Finance) (NEP)

Curriculum– Third year Undergraduate Programmes

Semester-V and Semester -VI

SEMESTER V

Corporate Financial Accounting I

Unit	Content
I	<p>Investment Accounting (w.r.t. Accounting Standard- 13)</p> <p>1.1 For shares (variable income bearing securities)</p> <p>1.2 For debentures/Preference. shares (fixed income bearing securities)</p> <p>1.3 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</p> <p>1.4 Columnar format for investment account.</p>
II	<p>Redemption of Preference Shares</p> <p>2.1. Redemption of Preference shares: Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>2.2. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceeds 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.</p> <p>2.3. 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 account not to be utilised for premium payable on redemption of preference shares).</p>
III	<p>Redemption of Debentures</p> <p>3.1. Redemption of Debentures: 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</p> <p>3.2. Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.</p> <p>3.3. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>
IV	<p>Buyback of Shares</p> <p>4.1. Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions).</p> <p>4.2. Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical Problems</p>

External Paper Pattern - 60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Practical Question	15
OR		
Q.1) B)	Practical Question	15
Q.2) A)	Practical Question	15
OR		
Q.2) B)	Practical Question	15
Q.3) A)	Practical Question	15
OR		
Q.3) B)	Practical Question	15
Q.4) A)	Practical Question	15
OR		
Q4) B)	Short Notes (Any 3 out of 4) (one short note from each unit)	15

Note: 1. Each of the four questions (Q.1 A or B, Q.2 A or B, Q.3 A or B & Q.4 A) will be from a different unit.

2. 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Strategic Financial Management I

Unit	Content
I	The Time Value of Money 1.1 Present Value 1.2 Internal Rate of Return 1.3 Bonds Returns, the Returns from Stocks 1.4 Annuity 1.5 Techniques of Discounting 1.6 Techniques of Compounding
II	Capital Budgeting – Project Planning and Risk Analysis 2.1 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 2.2 Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.
III	Mergers and Acquisitions 3.1 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 3.2 Practical Problems
IV	Sources of Finance 4.1 Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term. 4.2 Long Term Sources of Finance: Global Depository Receipts, Policy development, Capital flows and Equity Debt. 4.3 Brief introduction & sources of short-term Finance: Bank Overdraft, Cash Credit, Factoring

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Practical Question/Theory Answers	15
OR		
Q.1) B)	Practical Question/Theory Answers	15
Q.2) A)	Practical Question/Theory Answers	15
OR		

Q.2) B)	Practical Question/Theory Answers	15
Q.3) A)	Practical Question/Theory Answers	15
OR		
Q.3) B)	Practical Question/Theory Answers	15
Q.4) A)	Practical Question/Theory Answers	15
OR		
Q4) B)	Short Notes (Any 3 out of 4) (one short note from each unit)	15

Note:1. Each of the four questions (Q.1 A or B, Q.2 A or B, Q.3 A or B & Q.4 A) will be from a different unit.

2. 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Security Analysis and Portfolio Management

Unit	Content
I	<p>Portfolio Management–An Introduction & Process 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</p>
II	<p>Portfolio Management –Valuation Portfolio Revision–Meaning, Need, Constraints and Strategies. Portfolio Evaluation–Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. Valuation of Investment-Cost of Investment, Carrying amount of Investments, Switching of Investments within portfolio, Practical problems</p>
III	<p>Fundamental Analysis 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)</p>
IV	<p>Technical Analysis & Trust in Investment Profession Technical Analysis- 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. Fintech in Investment Management-Meaning of Fintech, Big data and artificial Intelligence & Machine learning, Fintech Applications to Investment Management. Ethics & Trust in Investment Profession-Meaning of Ethics-Code of Ethics, Challenges to Ethical behavior, Framework for Ethical Decision making.</p>

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q.4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

Financial Markets

Unit	Content
I	<p>Introduction To Indian Financial System:</p> <ul style="list-style-type: none"> • Financial system structure and functions • Financial markets and their economic functions • Financial intermediaries and their functions • Financial markets structure • Financial instruments • Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services. • Introduction to Forex Markets
II	<p>An Overview of Equity Markets</p> <ul style="list-style-type: none"> • Meaning, Features, Functions, Importance, Participants of Equity Market. • Instruments, Primary Market, IPO, Book Building process of Equity Market • Role of Merchant Bankers • Concepts: ASBA, Green Shoe Option, Issue of Bonus shares, Right Shares. • Meaning and functions of Stock Exchange- NSE and BSE.
III	<p>An Overview of Debt and Money Markets</p> <p>a. Debt Market</p> <ul style="list-style-type: none"> • Introduction to Debt Markets • Bonds: Features of bonds, Types of bonds • Participants of debt markets: Issuers and Investors • Recent Developments • Regulatory framework in the Indian Debt market <p>b. Money Market Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets.</p>
IV	<p>An Overview of Commodity & Derivatives Market</p> <p>a) Introduction to Commodity Market:</p> <ul style="list-style-type: none"> • Meaning, History & Origin, Types of Commodities Traded (Agri and Industrial, other services such as electricity) • Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India(Cash & Derivative Segment) • Commodity Exchanges in India & Abroad • Reasons for Investing in Commodities <p>b) Introduction to Derivatives Market:</p> <ul style="list-style-type: none"> • Meaning, History & Origin, Elements of a Derivative Contract • Factors Driving Growth of Derivatives Market • Types of Derivatives • Types of Underlying Assets • Participants in Derivatives Market • Advantages & Disadvantages of Trading in Derivatives Market • Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures & Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts & Diagrams for Options Contract, Basic

Understanding of Option Strategies

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q.4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

Indirect Taxes Paper – II

Unit	Content
I	<p>Payment of Tax and Refunds</p> <p>1.1 Payment of Tax, 1.2 Interest and other Amounts, 1.3 Interest on delayed Payment, 1.4 TDS, TCS 1.5 Refund of tax, 1.6 Refund in certain cases, 1.7 Interest on delayed refunds</p>
II	<p>Returns, Accounts, Audit, Assessment and Records</p> <p>2.1 Furnishing Details of outward supplies (Section 37 read with rule 59 of CGST Rules) 2.2 Types of Returns and Provisions relating to filing of Returns 2.3 Goods and Services Tax Practitioners (Section 48) 2.4 Accounts and other records, 2.5 Period of retention of accounts, 2.6 Electronic Way Bill Self-Assessment, 2.7 Provisional Assessment, 2.8 Scrutiny of Returns, 2.9 Assessment of non- filers of Returns, Unregistered person 2.10 Summary assessment in certain special cases, 2.11 Audit by tax authorities, 2.12 Special Audit</p>

Semester End Examination- 60 %

30 Marks

Semester End Evaluation Paper Pattern		30 marks
Question Number	Particulars	Marks
Q.1 A)	Practical Question	15
OR		
Q.1 B)	Practical Question	15
Q.2) A)	Practical Question	8

OR		
Q.2) B)	Theory Question	8
Q.2) C)	Practical Question	7
OR		
Q.2) D)	Theory Question	7

Note: 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Tally

Unit	Content																										
I	<p>Fundamentals of Accounting with Tally</p> <p>1.1 Introduction to Accounting and Tally</p> <p>1.2 Company Creation, Configuration, and Security in Tally</p> <p>1.3 Basics of Accounting: Golden Rules, Journal Entries</p> <p>1.4 Ledger and Group Creation – Account Classification</p> <p>1.5 Voucher Types and Transactions: Payment, Receipt, Contra, Journal</p> <p>1.6 Introduction to Inventory Management in Tally</p> <p>1.7 GST Concepts and Integration with Tally</p> <p>1.8 Payroll Accounting Basics</p> <p>1.9 Overview of Financial Reports and Statement</p> <p>1.10 Backup, Restore, and Security Controls in Tally</p>																										
II	<table border="0"> <thead> <tr> <th data-bbox="288 701 877 741">Practical Activities</th> <th data-bbox="877 701 1495 741">Tally Functions/Features</th> </tr> </thead> <tbody> <tr> <td data-bbox="288 775 877 815">2.1 Installing and Setting Up Tally</td> <td data-bbox="877 775 1495 815">Tally Software</td> </tr> <tr> <td data-bbox="288 848 877 927">2.2 Creating Company and Basic Configuration</td> <td data-bbox="877 848 1495 927">Company Info Menu</td> </tr> <tr> <td data-bbox="288 960 877 1001">2.3 Creating Ledgers and Groups</td> <td data-bbox="877 960 1495 1001">Accounts Info</td> </tr> <tr> <td data-bbox="288 1034 877 1075">2.4 Recording Transactions Using Vouchers</td> <td data-bbox="877 1034 1495 1075">Accounting Vouchers</td> </tr> <tr> <td data-bbox="288 1108 877 1149">2.5 Bank Reconciliation in Tally</td> <td data-bbox="877 1108 1495 1149">BRS</td> </tr> <tr> <td data-bbox="288 1182 877 1261">2.6 Inventory Creation: Stock Items, Units, Godowns</td> <td data-bbox="877 1182 1495 1261">Inventory Info</td> </tr> <tr> <td data-bbox="288 1294 877 1373">2.7 Recording Purchase and Sales with Inventory</td> <td data-bbox="877 1294 1495 1373">Accounting & Inventory Vouchers</td> </tr> <tr> <td data-bbox="288 1406 877 1447">2.8 GST Setup and Transactions (B2B, B2C)</td> <td data-bbox="877 1406 1495 1447">GST Configuration</td> </tr> <tr> <td data-bbox="288 1480 877 1520">2.9 Generating GST Returns and Reports</td> <td data-bbox="877 1480 1495 1520">GSTR-1, GSTR-3B</td> </tr> <tr> <td data-bbox="288 1554 877 1632">2.10 Generating P&L, Balance Sheet, and Trial Balance</td> <td data-bbox="877 1554 1495 1632">Reports Menu</td> </tr> <tr> <td data-bbox="288 1666 877 1706">2.11 Exporting Reports, Emailing Invoices</td> <td data-bbox="877 1666 1495 1706">Data Utilities</td> </tr> <tr> <td data-bbox="288 1740 877 1780">2.12 Practice Lab and Simulation Tests</td> <td data-bbox="877 1740 1495 1780">Full Tally Suite</td> </tr> </tbody> </table>	Practical Activities	Tally Functions/Features	2.1 Installing and Setting Up Tally	Tally Software	2.2 Creating Company and Basic Configuration	Company Info Menu	2.3 Creating Ledgers and Groups	Accounts Info	2.4 Recording Transactions Using Vouchers	Accounting Vouchers	2.5 Bank Reconciliation in Tally	BRS	2.6 Inventory Creation: Stock Items, Units, Godowns	Inventory Info	2.7 Recording Purchase and Sales with Inventory	Accounting & Inventory Vouchers	2.8 GST Setup and Transactions (B2B, B2C)	GST Configuration	2.9 Generating GST Returns and Reports	GSTR-1, GSTR-3B	2.10 Generating P&L, Balance Sheet, and Trial Balance	Reports Menu	2.11 Exporting Reports, Emailing Invoices	Data Utilities	2.12 Practice Lab and Simulation Tests	Full Tally Suite
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Semester End Examination- 60 %

30 Marks

Semester End Evaluation Paper Pattern	30 marks
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Question Number	Particulars	Marks
Q.1 A)	Practical Question	15
OR		
Q.1 B)	Practical Question	15
Q.2) A)	Practical Question	8
OR		
Q.2) B)	Theory Question	8
Q.2) C)	Practical Question	7
OR		
Q.2) D)	Theory Question	7

Note: 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

IKS: ANCIENT ACCOUNTING AND MANAGEMENT PRINCIPLES AND PRACTICES

Unit	Content
I	<p>Indian Ethos in Management (One Credit Module)</p> <p>1.1 Conceptual Understanding of Ancient Management – Indian Ethos – Meaning, key features, and relevance in modern management. Karma Yoga – Selfless action and its role in work ethics and motivation.</p> <p>1.2 Insights from Ancient Texts – Managerial lessons from Ramayana, Mahabharata, Bible, Quran, and Kautilya's Arthashastra – with focus on leadership, strategy, and ethical decision-making.</p> <p>1.3 Chanakya Niti in Management – Strategic principles from Chanakya Niti: Saam, Daam, Dand, Bhed in conflict resolution. Guidelines on leadership, time management, alliances, and duty-driven governance.</p> <p>1.4 CSR in Ancient India – Concepts of Daan, Seva, and Yajna as early forms of social responsibility. Community welfare and ethical wealth redistribution in ancient practices</p>
II	<p>Indian Traditional Accounting</p> <p>2.1 Introduction to Indian Accounting – Kautilya's <i>Arthashastra</i> and early accounting references in ancient Indian economic systems.</p> <p>2.2 Phases in Indian Accounting History – Ancient period, Colonial period, Post-independence reforms, Modern developments.</p> <p>2.3 Traditional Indian Accounting Systems and Bookkeeping Methods –</p> <ul style="list-style-type: none"> ● Deshi Nama / Vahi Khata System, Marwari / Parta System, Sindhi Bahi Khata – key features and terminology. ● Types of <i>Khatavahi</i>: Saadi, Bethi, Sama Daskatni, Mahajani System, and Bahi-Khata. ● Practical sums based on Deshi Nama system. <p>2.4 Application and Cultural Integration of Traditional Accounting –</p> <ul style="list-style-type: none"> ● Comparative Study: Deshi Nama vs. Tally ERP – How the same transaction is recorded in traditional and modern systems. ● Heritage Accounting in Festivals – Use of traditional methods during Hindu New Year, Chopda Pujan, and Akshaya Tritiya. ● Role of rituals, symbolic entries, and spiritual significance in business accounting practice.

Semester End Examination- 60 %

30 Marks

Question Number	Particulars	Marks
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Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7

SEMESTER VI

Course: Corporate Financial Accounting II

Unit	Content
I	Valuation of Goodwill and Shares 1.1 Valuation of Goodwill: Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method 1.2 Valuation of Shares: Intrinsic Value Method, Yield method and Fair Value Method
II	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings) 2.1 In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. 2.2 Meaning and Computation of purchase consideration. 2.3 Problems based on purchase method only. Practical problems
III	Accounting of Internal Reconstruction 3.1 Need for reconstruction and Company Law provisions, Distinction between internal and external reconstructions 3.2 Methods including alteration of share capital, variation of share-holder rights, sub division, consolidation, surrender and reissue/cancellation, reduction of share capital, with relevant legal provisions and accounting treatments for Same
IV	Liquidation of Companies 4.1 Meaning of liquidation or winding up 4.2 Preferential payments 4.3 Overriding preferential payments 4.4 Preparation of statement of affairs, deficit / surplus account 4.5 Liquidator's final statement of account 4.6 Practical problems

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Practical Question	15
OR		
Q.1) B)	Practical Question	15
Q.2) A)	Practical Question	15
OR		
Q.2) B)	Practical Question	15
Q.3) A)	Practical Question	15
OR		

Q.3) B)	Practical Question	15
Q.4) A)	Practical Question	15
OR		
Q4) B)	Short Notes (Any 3 out of 4) (one short note from each unit)	15

Note: 1. Each of the four questions (Q.1 A or B, Q.2 A or B, Q.3 A or B & Q.4 A) will be from a different unit.

2. 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Strategic Financial Management II

Unit	Content
I	<p>Capital Structure Theories</p> <p>1.1 Capital Structure Theories – Background, Assumptions, Definitions and Taxation</p> <p>1.2 Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Practical Problems</p>
II	<p>Mutual Fund and Bond Valuation</p> <p>2.1 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.</p> <p>2.2 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.</p> <p>2.3 Calculations of NAV, Entry Load and Exit Load.</p> <p>2.4 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.)</p>
III	<p>Dividend Decisions</p> <p>3.1 Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.</p> <p>3.2 Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model. Practical Problems</p>
IV	<p>Lease and Hire Purchase Financing</p> <p>4.1 Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions</p> <p>4.2 Calculation of Cash flows</p>

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Practical Question	15
OR		
Q.1) B)	Practical Question	15
Q.2) A)	Practical Question	15
OR		
Q.2) B)	Practical Question	15
Q.3) A)	Practical Question	15
OR		
Q.3) B)	Practical Question	15
Q.4) A)	Practical Question	15
OR		
Q4) B)	Short Notes (Any 3 out of 4) (one short note from each unit)	15

Note: 1. Each of the four questions (Q.1 A or B, Q.2 A or B, Q.3 A or B & Q.4 A) will be from a different unit.

2. 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Subject Name: AUDITING

Unit	Content
I	<p>Introduction to Auditing</p> <p>1.1. Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit, Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair</p> <p>1.2 Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</p> <p>1.3 Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p>1.4 Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</p>
II	<p>Audit Planning, procedure and documentation</p> <p>2.1. Audit Planning & Audit Programme Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, SA 300 AUDIT PLANNING</p> <p>2.2. Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books SA 230 AUDIT DOCUMENTATION</p> <p>2.3 Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance</p> <p>2.4 Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages Disadvantages and Precautions.</p> <p>2.5 Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample SA 530 AUDIT SAMPLING</p> <p>2.6 Internal Control - Meaning and Purpose, Advantages, Auditors Duties, of Internal Control, Inherent Limitations of Internal Control, Internal Checks Vs Internal Control,</p>

	Internal Checks Vs Test Checks.
III	<p>Auditing Techniques: Vouching & Verification</p> <p>3.1 Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.</p> <p>3.2 Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.</p> <p>3.3 Audit of Assets- Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures.</p> <p>3.4 Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.</p>
IV	<p>Internal Audit</p> <p>4.1. Meaning, Basic Principles of Establishing Internal Audit, Objectives, Applicability of Internal Audit</p> <p>4.2. Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit</p> <p>4.3. Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> <p>4.4. Case Studies</p>

Semester End Examination- 60 %

60 Marks

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8

Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q.4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

Operation Research

Unit No.	Module
1	<p>1.1 Introduction to Operations Research: (a) Introduction, Historical Background, Scope of Operations Research, Features of Operations Research, Phases of Operations Research, Types of Operations Research Models, Operations Research Methodology, Operations Research Techniques and Tools, Structure of the Mathematical Model, Limitations of Operations Research</p> <p>1.2 Linear Programming Problems:</p> <p>(a) Introduction and Formulation of Linear Programming.</p> <ul style="list-style-type: none"> • Applications of LP. • Components of LP. • Requirements for Formulation of LP Problem. • Assumptions Underlying Linear Programming. • Steps in Solving LP Problems. • LPP Formulation (Decision Variables, Objective Function, Constraints, Non- Negativity Constraints). <p>(b) Linear Programming Problems: Graphical Method:</p> <ul style="list-style-type: none"> • Maximization and Minimization Type Problems. (Max. Z and Min. Z)

	<ul style="list-style-type: none"> ● Two & Three Decision Variables ● Constraints can be "less than or equal to", "greater than or equal to or a combination of both the types i.e. Mixed constraints. <p>(c) Linear Programming Problems: Simplex Method:</p> <ul style="list-style-type: none"> ● Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems. ● Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations) ● All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.) ● Special Cases in LPP – simplex. ● Duality in Linear Programming Problem: Introduction, Importance of Duality Concepts, Formulation of Dual Problem, Economic Interpretation of Duality. ● Concepts: Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non-Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources.
2	<p>Assignment and Transportation Models:</p> <p>(a) Assignment Problem - Hungarian Method:</p> <ul style="list-style-type: none"> ● Maximization and Minimization Type Problems ● Balanced and Unbalanced Problems. ● Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. ● Simple Formulation of Assignment Problems. ● Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization. <p>(b) Transportation Problems:</p> <ul style="list-style-type: none"> ● Maximization and Minimization Type Problems. ● Balanced and Unbalanced problems. ● Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. ● Simple Formulation of Transportation Problems. ● Initial Feasible Solution (IFS) by: <ol style="list-style-type: none"> 1. North West Corner Rule (NWCR) 2. Least Cost Method (LCM)/ Matrix minima method(MMM) 3. Vogel's Approximation Method (VAM) ● Maximum 5 x 5 Transportation Matrix. ● Finding Optimal Solution by Modified Distribution (MODI) Method. (u-v method). ● Production Scheduling Problem. ● Time Minimization Problem. ● Travelling Salesman Problem. ● Degeneracy in transportation. ● Case Study.

<p style="text-align: center;">3</p>	<p>Network Analysis</p> <p>(a) Critical Path Method (CPM):</p> <ul style="list-style-type: none"> ● Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity. ● Construction of a Network Diagram. Node Relationship and Precedence Relationship. ● Principles of Constructing Network Diagram. ● Use of Dummy Activity. ● Critical Path, Sub-critical Path, Critical and Non-critical ● Activities, Project Completion Time. ● Forward Pass and Backward Pass Methods. ● Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float, and Interfering Float. <p>(b) Project Crashing:</p> <ul style="list-style-type: none"> ● Meaning of Project Crashing. Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity. ● Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs. ● Time-Cost Trade off in Project Crashing. ● Optimal (Minimum) Project Cost and Optimal Project Completion Time. ● Process of Project Crashing. <p>(c) Program Evaluation and Review Technique (PERT):</p> <ul style="list-style-type: none"> ● Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). ● Expected Time (te) of an Activity Using Three Time Estimates. ● Difference between CPM and PERT. ● Construction of PERT Network using te values of all Activities. ● Mean (Expected) Project Completion Time. ● Standard Deviation and Variance of Activities. ● Project Variance and Project Standard Deviation. ● 'Prob. Z' Formula. ● Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique. ● Case Study.
<p style="text-align: center;">4</p>	<p>a. Job Sequencing and Theory of Games:</p> <ul style="list-style-type: none"> ● Job Sequencing Problem: ● Sequencing model ● Processing n jobs through two machines ● Processing n jobs through three machines <p>b. Theory of Games:</p> <ul style="list-style-type: none"> ● Introduction. ● Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point Types of Games. ● Two Person Zero Sum Games including strictly determinable and Fair Game. ● Pure Strategy Games (Saddle Point available). ● Principles of Dominance method

Semester End Evaluation Paper Pattern		60 marks
Question Number	Particulars	Marks
Q.1) A)	Question from Module I	8
OR		
Q.1) B)	Question from Module I	8
Q.1) C)	Question from Module I	7
OR		
Q.1) D)	Question from Module I	7
Q.2) A)	Question from Module II	8
OR		
Q.2) B)	Question from Module II	8
Q.2) C)	Question from Module II	7
OR		
Q.2) D)	Question from Module II	7
Q.3) A)	Question from Module III	8
OR		
Q.3) B)	Question from Module III	8
Q.3) C)	Question from Module III	7
OR		
Q.3) D)	Question from Module III	7
Q.4) A)	Question from Module IV	8
OR		
Q4) B)	Question from Module IV	8
Q.4) C)	Question from Module IV	7
OR		
Q.4) D)	Question from Module IV	7

Unit	Content
I	<p>Custom Act – I</p> <p>1.1 Introduction to customs laws including Constitutional aspects</p> <p>1.2 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</p> <p>1.3 Overview on Import Export Procedures.</p> <p>1.4 Classification and valuation of imported and export goods</p> <p>1.5 Types of customs duties</p>
II	<p>Custom Act – II</p> <p>2.1 Valuation of Goods Under Customs</p> <p>2.2 Special Provision Relating to stores, postal Goods and Baggage</p> <p>2.3 Warehousing</p> <p>2.4 Duty Drawback</p> <p>2.5 Concession Under Customs</p>

Semester End Examination- 60 %

30 Marks

Semester End Evaluation Paper Pattern		30 marks
Question Number	Particulars	Marks
Q.1 A)	Practical Question	15
OR		
Q.1 B)	Practical Question	15
Q.2) A)	Practical Question	8
OR		
Q.2) B)	Theory Question	8
Q.2) C)	Practical Question	7
OR		
Q.2) D)	Theory Question	7

Note: 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required

Subject Name: ASSESSMENT & E-FILING

Sr.No	Units/Modules																														
1.	<p>Module 1: Tax Assessments & Concepts (Classroom Teaching – 15 Hours)</p> <p>1.1 Introduction to Income Tax & GST – Scope and Applicability</p> <p>1.2 Types of Assessments under Income Tax (Self, Summary, Scrutiny, Reassessment)</p> <p>1.3 Computation of Total Income & Tax Liability</p> <p>1.4 PAN, TAN, Digital Signatures & Aadhar Linking</p> <p>1.5 Types of ITRs: ITR-1 to ITR-4 (focus on individuals and small businesses)</p> <p>1.6 GST Basics: Registration, Composition Scheme, Input Tax Credit</p> <p>1.7 Types of GST Returns: GSTR-1, GSTR-3B, CMP-08</p> <p>1.8 Concept of GST Assessment & Notices (Section 61, 62, 63, etc.)</p> <p>1.9 Consequences of Non-Compliance, Late Filing & Penalties</p> <p>1.10 Introduction to e-verification, CPC communications, and rectifications</p>																														
2.	<p>Module 2: Practical Training on E-Filing (Computer Lab – 30 Hours)</p> <table border="1" data-bbox="384 1234 1495 2134"> <thead> <tr> <th data-bbox="384 1234 496 1308">Lab Session</th> <th data-bbox="499 1234 1086 1308">Practical Activities</th> <th data-bbox="1090 1234 1495 1308">Portals/Tools</th> </tr> </thead> <tbody> <tr> <td data-bbox="384 1346 496 1384">2.1</td> <td data-bbox="499 1346 1086 1384">PAN/TAN creation, profile setup</td> <td data-bbox="1090 1346 1495 1384">Income Tax Portal</td> </tr> <tr> <td data-bbox="384 1422 496 1460">2.2</td> <td data-bbox="499 1422 1086 1460">Filing ITR-1 & ITR-4 using mock data</td> <td data-bbox="1090 1422 1495 1460">www.incometax.gov.in</td> </tr> <tr> <td data-bbox="384 1498 496 1536">2.3</td> <td data-bbox="499 1498 1086 1536">Filing return with Form 16 and salary data</td> <td data-bbox="1090 1498 1495 1536">IT Portal</td> </tr> <tr> <td data-bbox="384 1574 496 1648">2.4</td> <td data-bbox="499 1574 1086 1648">Filing returns for presumptive business income</td> <td data-bbox="1090 1574 1495 1648">IT Portal</td> </tr> <tr> <td data-bbox="384 1686 496 1724">2.5</td> <td data-bbox="499 1686 1086 1724">Downloading ITR-V, e-verification options</td> <td data-bbox="1090 1686 1495 1724">IT Portal</td> </tr> <tr> <td data-bbox="384 1762 496 1800">2.6</td> <td data-bbox="499 1762 1086 1800">Registering on GST Portal</td> <td data-bbox="1090 1762 1495 1800">www.gst.gov.in</td> </tr> <tr> <td data-bbox="384 1839 496 1912">2.7</td> <td data-bbox="499 1839 1086 1912">Filing GSTR-1 and GSTR-3B for a mock firm</td> <td data-bbox="1090 1839 1495 1912">GST Portal</td> </tr> <tr> <td data-bbox="384 1951 496 1989">2.8</td> <td data-bbox="499 1951 1086 1989">Filing CMP-08 for composition dealers</td> <td data-bbox="1090 1951 1495 1989">GST Portal</td> </tr> <tr> <td data-bbox="384 2027 496 2101">2.9</td> <td data-bbox="499 2027 1086 2101">Creating client database and return filing tracker</td> <td data-bbox="1090 2027 1495 2101">Excel</td> </tr> </tbody> </table>	Lab Session	Practical Activities	Portals/Tools	2.1	PAN/TAN creation, profile setup	Income Tax Portal	2.2	Filing ITR-1 & ITR-4 using mock data	www.incometax.gov.in	2.3	Filing return with Form 16 and salary data	IT Portal	2.4	Filing returns for presumptive business income	IT Portal	2.5	Downloading ITR-V, e-verification options	IT Portal	2.6	Registering on GST Portal	www.gst.gov.in	2.7	Filing GSTR-1 and GSTR-3B for a mock firm	GST Portal	2.8	Filing CMP-08 for composition dealers	GST Portal	2.9	Creating client database and return filing tracker	Excel
Lab Session	Practical Activities	Portals/Tools																													
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	2.10	Matching purchase vs. sales data for GST	Excel
	2.11	Report generation and return summary download	All Tools

Semester End Examination- 60 %

30 Marks

Semester End Evaluation Paper Pattern		30 marks
Question Number	Particulars	Marks
Q.1 A)	Practical Question	15
OR		
Q.1 B)	Practical Question	15
Q.2) A)	Practical Question	8
OR		
Q.2) B)	Case study/Theory Question	8
Q.2) C)	Practical Question	7
OR		
Q.2) D)	Case study/Theory Question	7

Note: 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Subject name: Financial Analytics

Sr. No	Units/Modules
1.	<p>Module 1: Introduction to Predictive Analytics and AI Applications in Finance</p> <p>1.1 Excel for Financial Data: Working with financial data in Excel (using pivot tables, charts, and basic formulas).</p> <p>1.2 Data Visualization: Introduction to visualization tools (Power BI, Excel, or Google Sheets) to create interactive dashboards.</p> <p>1.3 Introduction to Regression Models: Linear regression, logistic regression, and their application in finance.</p> <p>1.4 Stock Price Prediction: Using regression models to predict future stock prices based on historical data.</p> <p>1.5 Credit Scoring and Risk Assessment: Introduction to using machine learning algorithms to assess credit risk and determine loan eligibility.</p>

2.	Unit 2: Financial Analytics – Tools & Applications	
	Topics	Tools Used
	2.1 Navigating Excel for Financial Data	Excel
	2.2 Input and Formatting of Financial Statements	Excel
	2.3 Ratio Analysis Dashboard (Interactive)	Excel
	2.4 Common-Size and Trend Analysis	Excel
	2.5 Time Series Forecasting (Sales/Revenue)	Excel Functions (FORECAST, TREND)
	2.6 Budgeting & Variance Analysis	Excel (IF, SUMIF, Conditional Formatting)
	2.7 Investment Portfolio Tracking	Excel
	2.8 Risk Metrics: Beta, Portfolio Variance	Excel
	2.9 Introduction to Visualization Tools	Excel Charts/Graphs/ Looker (Google Studio)
	2.10 KPI-based Financial Dashboard	Excel + Power BI/Tableau (Optional)
2.11 Prediction of stock pricing using Regression models	Excel/ Power BI	

Semester End Examination- 60 %

30 Marks

Semester End Evaluation Paper Pattern		30 marks
Question Number	Particulars	Marks
Q.1 A)	Practical Question	15
OR		
Q.1 B)	Practical Question	15
Q.2) A)	Practical Question	8
OR		
Q.2) B)	Case study/Theory Question	8

Q.2) C)	Practical Question	7
OR		
Q.2) D)	Case study/Theory Question	7

Note: 15 marks questions may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.