Sheth T.J. Education Society's
Sheth N.K.T.T College of Commerce &
Sheth J.T.T College of Arts (Autonomous) Thane

T.Y.B.Com (Accounting and Finance) 2026-27

Code	Semester V	Credit	Code	Semester VI	Credit
Major Mandatory **BFF501** **BFD502** **BFK503**	Financial Accounting –V Direct Taxation IKS: Artha Shastra - Ancient Indian Finance	4 4 2	**Major Mandatory** **BFF601** **BFI602** **BFA603**	Financial Accounting –VI Indirect Taxation-GST Auditing (Documentation & Legal Aspects)	4 4 2
Major Elective **BFE504** **BFM505**	Entrepreneurship Management & Business Valuation / Mutual Fund Management	4	**Major Elective** **BFM604** **BFW605**	Management Accounting & Control System/ Wealth Management	4
Minor **BFI506**	International Marketing	4	**Minor** **BFI606**	International Business	4
OE		---	**OE**		---
VSC **BFB507**	Business and Corporate Law	2	**VSC**		---
AEC, VEC, IKS		---	**AEC, VEC, IKS**		
OJT, FP, CEP, CC, RP **BFF508**	FP/CEP	2	**OJT, FP, CEP, CC, RP** **BFO607**	OJT	4
		22			22

Dr. Sujata Gada
Head of the Department

Prof. H.A. Chande
NEP Coordinator

Dr. Dilip Patil
Principal

Vision: Empowering learners through academic excellence, experiential learning and innovation

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Programme Name: B.Com.(Accounting & Finance)	**Semester: V**
Course Category: Major Mandatory	
Name of the Dept.: B.com (**Accounting & Finance)**	
Course Title: Financial Accounting-V	
Course Code: BFF 501 Course Level:5.5	
Type: Theory	
Course Credit: 4	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives: 1. To develop a conceptual and practical understanding of buy-back of shares and corporate reconstruction in accordance with Company Law provisions. 2. To equip learners with knowledge of internal reconstruction techniques, including alteration and reduction of share capital with proper accounting treatment. 3. To enable students to understand and apply Accounting Standard (AS-14) for amalgamation, absorption, and external reconstruction. 4 To provide in-depth knowledge of liquidation procedures, including preparation of Statement of Affairs and Liquidator's Final Accounts also understand the concept of underwriting of shares, legal provisions, and computation of underwriting liability	
Course Outcomes (CO): After successful completion of this course, students will be able to: CO1. Explain the provisions of Company Law relating to buy-back of shares, reconstruction, and underwriting. CO2. Differentiate between internal and external reconstruction, and analyze various methods of capital restructuring CO3. Apply appropriate accounting treatments for: Buy-back of shares ,Reduction of share capital ,Amalgamation CO4. Demonstrate readiness for professional roles in accounting, auditing, and corporate finance by solving real-world corporate accounting problems.	
Description of the course:	Students will gain proficiency in handling complex accounting scenarios, applying relevant principles and techniques to accurately record and report financial information in each of these specialized areas.

Syllabus: NEP 2020 w.e.f 2026-27

Unit	Content	Hours
1	**Buy-Back of Equity Shares** Need For Reconstruction and Company Law Provisions, Distinction Between Internal and External Reconstructions, Methods including alteration of Share Capital, Variation of Shareholder Rights, Sub-division, Consolidation, Surrender and Re-issue / Cancellation, Reduction of Share Capital with relevant Legal Provisions and Accounting treatment for same	15
2	**AS 14- Amalgamation, Absorption & External Reconstruction (excluding inter-company holding)** In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively, Meaning and Computation of Purchase Consideration, Problems based on Purchase Method only	15
3	**Liquidation of Companies** • Meaning of Liquidation or Winding Up • Preferential Payments • Overriding Preferential Payments • Preparation of Statements of Affairs, Deficit / Surplus A/c • Liquidator's Final Statement of Accounts	15
4	**Underwriting of Shares** Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of Underwriting Commission Underwriters, Sub-Underwriters, Brokers and Manager to Issues, Types of Underwriting, Abatement Clause Marked, Unmarked and Firm-Underwriting Application, Liability of the Underwriters in respect of Underwriting Contract, Practical Problem	15
	Total	60

References:

- 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

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Programme Name:**B.com(Accounting & Finance)**	**Semester: V**
Course Category: Major Mandatory	
Name of the Dept: **B.com(Accounting & Finance)**	
Course Title: **Direct Taxation**	
Course Code: BFD502	Course Level: 5.5
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	

Course Objectives:

1. To give awareness about the scope of Total Income as per the provisions of Income Tax Act 1961.
2. To enable students to understand and compute taxable income under the different heads of income.
3. To develop analytical skills for applying tax laws to practical situations.
4. To help students understand tax computation for individuals and other assesse.

Course Outcomes :

CO 1. Students will able to compute total income and calculate tax liability.
CO 2. Students will identify the legal status of person and classify the income as per the heads.
CO 3. Students will be able to file Income Tax Returns (ITR) for individuals.
CO 4. Students will be able to perform simple tax calculations and understand basic tax planning.

Description of the course:	Student will learn basic Knowledge of Indian Income Tax act, Different heads of Income, and Deduction and Total Income calculation of tax liability, legal status of Assesse. Learner will be able to understand the ITR procedure, tax computation of related to Exemption

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Introduction to Income Tax: Basic Terms, Scope of Total Income and Residential Status** Definitions u/s – 2 : Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer. Section 5: Scope of Total Income , Section 6: Residential Status for Individual assesse.	15
II	**Heads of Income** **Income From Salary:** Section 15 – 17, House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund **Income From House Property :** Section 22 – 27, Including Section 2 – Annual Value **Profits & Gains From Business & Profession :** Vocation Section 28-32, 35, 35D, 36, 37, 40, 40A 43B. **Capital Gains :** Section 45, 48, 49, 50, 54 and 55 **Income from Other Sources:** Section 56 – 59	15
III	**Deductions under Chapter VI – A** 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	15
IV	**Computation of Total Income** Computation of Total Income of Individual and HUF with respect to above heads and deductions.	15
	Total Hours	**60**

References:

- V.K.Singhania and Monica Singhania, Taxmann.
- Income Tax by T.M. Manorahan, Snow White.
- Income Tax Act.

- Direct Tax ready reckoner by N.V.Mehta, Kuber Publication.
- *Direct & Indirect Taxes, By "Singavi, Vijay & Others.*
- *Direct Taxes Law & Practice by V.K. Singhania –Taxman.*
- Direct Tax – TYBCOM Semester V by Manan prakashan.

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Programme Name : B.Com.(Accounting & Finance)	**Semester: V**
Course Category: Major Mandatory : IKS	
Name of the Dept: **B.Com.(Accounting & Finance)**	
Course Title: **Arthshastra: Ancient Indian Finance**	
Course Code: BFK503	Course Level: 5.5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	

Course Objectives:

1. To introduce students to the foundations of ancient Indian financial systems, including taxation, treasury management, trade, banking, and state administration during the Vedic, Mauryan, and Gupta periods.
2. To analyze the economic philosophy and ethical principles of ancient India, as reflected in texts like the *Arthashastra* and *Dharmashastras*, and understand their relevance to modern financial thought.

Course Outcomes (CO):

CO 1: Students will be able to explain the structure and functioning of ancient Indian taxation, treasury administration, and accounting systems, and assess the role of key financial officials and anti-corruption measures in ancient governance.

CO 2: Students will be able to analyze ancient Indian trade networks, guild systems, banking practices, and economic philosophy, and evaluate their contribution to economic development and state welfare.

Description of the course:

This course provides an overview of the financial and economic systems of ancient India, covering taxation, treasury administration, trade, banking, and economic philosophy from the Vedic to the Gupta periods. Drawing on sources such as the *Arthashastra*, *Dharmashastras*, inscriptions, and coins, the course examines state finance, guilds, credit instruments, and ethical principles of economic management. It highlights the role of governance, trade networks, and welfare-oriented policies in shaping ancient Indian economic life.

Syllabus: NEP 2020 w.e.f 2026-27

Module No.	Content	Hours
I	**Foundations Of Ancient Indian Finance** 1.1 **Historical Background** Economic conditions of Vedic, Mauryan, and Gupta periods Sources of information: Arthashastra, Dharmashastras, inscriptions, coins 1.2 **Taxation System** Land revenue: Bhaga, Bali, Hiranya, Kara, Pindakara Direct & indirect taxes Customs duties (Shulka) Ethical principles of taxation in ancient India 1.3 **State Treasury (Kosha)** Structure and management of the royal treasury Role of Sannidhata (Treasurer)	15
	Revenue sources: agriculture, trade, mines, war booty 1.4 **Administration & Accounting** Financial officers: Samaharta, Sannidhata, Ganaka, Scribes Methods of auditing and record-keeping Anti-corruption measures in Arthashastra	
II	**Trade, Banking, And Economic Systems In Ancient India** **2.1 Trade & Commerce** Internal and international trade Trade routes: land & maritime Export-import goods (spices, textiles, metals, etc.) Role of state in regulating markets and prices **2.2 Guilds (Shrenis)** Merchant guilds and artisan guilds Functions: credit, regulation, standardization, welfare Guilds as early financial institutions **2.3 Ancient Banking & Credit** Evolution of coins: Nishka, Suvarna, Karshapana Forms of credit: Adesha (ancient cheque), Hundi-like instruments Interest rates prescribed in Arthashastra Role of moneylenders (Shresthis) **2.4 Economic Philosophy** Principles of Dharma, justice, and state welfare Importance of agriculture, irrigation, and public works Wealth creation and distribution in texts like Arthashastra Ethical guidelines for financial officers and merchants	15
	Total	30

References:

- Arthashastra — Translated edition (e.g., R. Shamasastry / L.N. Rangarajan).
- Kangle, R.P. — *The Kautiliya Arthashastra* (3 Volumes). Motilal Banarsidass.
- Sharma, R.S. — *Aspects of Political Ideas and Institutions in Ancient India*. Motilal Banarsidass.
- Altekar, A.S. — *State and Government in Ancient India*. Motilal Banarsidass.
- Kosambi, D.D. — *The Culture and Civilisation of Ancient India in Historical Outline*. Vikas Publishing.
- Thapar, Romila — *Early India: From the Origins to AD 1300*. Penguin.
- Sircar, D.C. — *Studies in the Economic History of Ancient India*. Motilal Banarsidass.
- Jha, D.N. — *Ancient India: An Introductory Outline*. Manohar Publishers.
- Ghoshal, U.N. — *A History of Indian Political Ideas*. Oxford University Press.

- Majumdar, R.C. (Ed.) — *The Classical Age*. Bharatiya Vidya Bhavan Series.
- Sukla, S.N. & others — *Economic History of India (Ancient Period)*.
- Banerjee, A.C. — *Sources of Indian Economic History, Vol. I–II*.

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Programme Name: B.Com (Accounting & Finance)	**Semester: V**
Course Category: Major Elective	
Name of Dept.: **B.Com(Accounting & Finance)**	
Course Title: Entrepreneurship Management & Business Valuation	
Course Code: BFE504	Course Level: 5.5
Type: Theory	
Course Credit: 4	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives: 1. To understand the concept, nature and importance of entrepreneurship. 2. To develop ability to identify business opportunities and manage new venture effectively. 3. To understand basics of business valuation purpose of business valuation. 4. To understand valuation models and valuation of tangible and intangible assets.	
Course Outcomes (CO): **Learners will be able to** CO 1: understand growing need for entrepreneurship skills in rapidly changing world. CO 2: apply entrepreneurship skills in real life. CO 3: understand concept and valuation. CO 4: apply financial techniques for valuation	
Description of the course:	This course develops entrepreneurial skills and ability that are required to start and manage a business. It provides business planning skills, innovative ideas, funding, risk management, and growth strategies for new enterprises. This course introduces the concepts, methods, and techniques used to determine the value of a business. It focuses on valuation approaches such as asset-based, income-based, and market-based methods used in mergers, acquisitions, and financial decision-making.

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Course Content	Hours
I	**The Entrepreneur and Business Planning** Entrepreneur: Meaning, Importance and Scope of Entrepreneurship, Function of entrepreneur, Qualities and competencies of successful entrepreneurs, Role of entrepreneurship in economic development. Entrepreneur Project Development & Business Plan: Idea Generation and business opportunities, Sources of business ideas, Environmental scanning & SWOT analysis, Business Plan Preparation purpose, structure & components, Financial, marketing, and operational planning basics	15
II	**Key Areas of New Ventures** Marketing: New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion Strategies for new venture, Concept of Marketing Mix and Market Segmentation, Marketing plan , External Environmental analysis: PESTEL, Feasibility Report.Operations : Size and location of Enterprise , Layout ,inventory Control, Quality Control. Finance: Sources of long term and short term finance, Debtfund- Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis. Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals	15
III	**Basic of Valuation and Valuation Models** Introduction to valuation ,Value, Distinction between Price and Value Foundation of Business valuation ,Role of valuation in business acquisition, legal and tax purpose, efficient hypothesis Introduction to valuation models: asset-based approach, Income based approach, market-based approach Discounted valuation Relative valuation Free Cash valuation	15
IV	**Valuation of Assets and Liabilities** Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights , Brands , Real Estate Valuation of Liabilities	15
	Total	60

References:

- Entrepreneurship – Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd
- Publications and guidelines by Ministry of Micro, Small and Medium Enterprises (MSME), Government of India
- Valuation: Measuring and Managing the Value of Companies – McKinsey & Company (Koller, Goedhart & Wessels)
- Valuation Standards issued by the Institute of Chartered Accountants of India (ICAI)

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Programme Name: B.com (Accounting & Finance)	**Semester: V**
Course Category: Major Elective	
Name of the Dept.: B.Com(Accounting and Finance)	
Course Title: Mutual Fund Management	
Course Code: BFM505	Course Level:5.5
Type: Theory	
Course Credit: 4 Credits	
Hours Allotted:60 Hours	
Marks Allotted: 100 Marks	

Course Objectives :

1. To provide fundamental knowledge of mutual funds, their structure, and regulatory framework in India.
2. To develop understanding of various types of mutual fund schemes and their investment objectives.
3. To equip students with skills for analyzing and evaluating mutual fund performance.
4. To understand portfolio management strategies and risk-return trade-offs in mutual fund investments.

Course Outcome:
Learners will be able to:
CO 1. learn the concept, structure, and functioning of mutual funds and their role
CO 2. learn classification and comparison of different mutual fund schemes
CO 3. Analyze the performance of mutual funds using various evaluation techniques.
CO 4. Apply knowledge of portfolio management and investment strategies

Description of the course:	This course provides a comprehensive understanding of mutual funds as an important investment avenue in the financial market. It covers the structure, types, and functioning of mutual funds along with the regulatory framework governing them. the course focuses on investment strategies, portfolio management, and risk-return analysis to help students evaluate mutual fund performance. It also aims to develop practical knowledge for making informed investment decisions and understanding the role of mutual funds in wealth creation,

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Introduction to Mutual Funds** • Meaning, concept, and evolution of Mutual Funds • Structure of Mutual Funds (Sponsor, Trustee, AMC, Custodian) • Types of Mutual Funds • Open-ended and Close-ended schemes • Equity, Debt, Hybrid funds • Growth, Income, Balanced funds • Advantages and limitations of Mutual Funds • Role of Mutual Funds in financial markets • Regulatory framework (SEBI guidelines)	15
II	**Mutual Fund Operations & Functions** • Net Asset Value (NAV): Meaning and calculation • Pricing of Mutual Fund units • Investment process of Mutual Funds • Portfolio management: Concept and objectives • Role of Fund Managers • Risk and return analysis in Mutual Funds • Expenses and fees (Expense ratio, Exit load, Entry load) • Accounting and valuation of Mutual Fund portfolios	15
III	**Mutual Fund Performance Evaluation** • Measures of performance • Absolute and relative returns • Risk-adjusted performance measures • Sharpe Ratio • Treynor Ratio • Jensen's Alpha • Benchmarking and comparison with market indices • Rating of Mutual Funds • Factors affecting performance of Mutual Funds	15
IV	**Mutual Fund Investment & Recent Trends** • Investment strategies in Mutual Funds • Systematic Investment Plan (SIP), Systematic Withdrawal Plan (SWP), Systematic Transfer Plan (STP) • Taxation of Mutual Funds (Equity and Debt funds) • Investor services and grievance redressal • Ethical issues in Mutual Fund management • Recent trends in Mutual Funds (Digital platforms, ETFs, Index funds) • Case studies of Mutual Fund scheme	15
	Total	60

References:

1. Investment Analysis and Portfolio Management – Prasanna Chandra
2. Security Analysis and Portfolio Management – S. Kevin
3. Mutual Funds in India – H. Sadhak
4. Investment Management – V.K. Bhalla
5. Securities and Exchange Board of India (SEBI) – Guidelines and reports
6. Association of Mutual Funds in India (AMFI) – Publications and fact sheets
7. Reserve Bank of India (RBI) – Financial reports and bulletins

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Programme Name: B.com (Accounting & Finance)	**Semester: V**
Course Category: Minor	
Name of the Dept.: B.Com(Accounting and Finance)	
Course Title: International Marketing	
Course Code: BIM 506	Course Level:5.5
Course Credit: 4 Credits	
Hours Allotted:60 Hours	
Marks Allotted: 100 Marks	

Course Objectives :

1. To develop foundational understanding of international marketing concepts, global environments, and trade theories influencing cross-border business.
2. To analyze international market entry strategies and evaluate appropriate modes for global expansion based on risk, cost, and control.
3. To apply marketing mix decisions (4Ps) in a global context, considering cultural, economic, and regulatory differences across countries.
4. To examine contemporary trends and issues such as digital globalization, sustainability, and ethical practices in international marketing.

Course Outcome:

CO 1. Students will be able to understand the fundamentals of international marketing, global business environments, and key international trade theories.

CO 2.Students will be able to evaluate different international market entry strategies and select suitable approaches for global business expansion.

CO 3.Students will be able to design international marketing strategies using product, pricing, promotion, and distribution decisions adapted to global markets.

CO 4.Students will be able to assess emerging global marketing trends, ethical issues, and the role of international institutions in shaping business practices.

Description of the course:	This course provides a comprehensive understanding of marketing in a global context, focusing on how businesses operate and compete in international markets. It introduces students to the nature, scope, and importance of international marketing, along with the impact of globalization on business practices. Students will gain insights into different market entry strategies such as exporting, licensing, joint ventures, and foreign direct investment, along with associated risks and barriers.

<table>
<tr><th>Unit No.</th><th>Content</th><th>Hours</th></tr>
<tr><td>I</td><td>Introduction to International Marketing
• Meaning, nature & scope of International Marketing
• Difference between Domestic & International Marketing
• Importance and challenges of global marketing
• Globalization and its impact on marketing
• International Marketing Environment:
  o Economic environment
  o Political & legal environment
  o Cultural & social environment
• International Trade Theories:
  o Absolute advantage
  o Comparative advantage
  o Heckscher-Ohlin theory</td><td>15</td></tr>
<tr><td>II</td><td>International Market Entry Strategies
• Market selection process
• Criteria for selecting international markets
• Entry modes:
  o Exporting (direct & indirect)
  o Licensing & franchising
  o Joint ventures
  o Foreign direct investment (FDI)
• Strategic alliances
• Risks in international markets
• Barriers to entry</td><td>15</td></tr>
<tr><td>III</td><td>International Marketing Mix (4Ps in Global Context)
• Product strategy:
  o Standardization vs Adaptation
  o Product life cycle in international markets
• Pricing strategy:
  o Pricing methods
  o Transfer pricing
  o Dumping
• Promotion strategy:
  o International advertising
  o Digital marketing & social media
• Distribution strategy:
  o Global supply chain
  o Logistics & channel management</td><td>15</td></tr>
<tr><td>IV</td><td>Contemporary Issues & Trends in International Marketing
E-commerce & global digital marketing
• Cross-cultural communication
• International branding
• Ethical issues in global marketing
• Sustainability and green marketing</td><td>15</td></tr>
</table>

	• Role of international organizations:
	  ○ World Trade Organization (WTO)
	  ○ International Monetary Fund (IMF)
	• Case studies of global brands	

	Total	60

References:

- **International Marketing** – Philip R. Cateora, John L. Graham & Mary C. Gilly

  (Highly recommended global standard textbook covering all modules)
- **Global Marketing Management** – Warren J. Keegan & Mark C. Green

  (Strong focus on global strategies and real-world applications)
- **International Marketing** – Sak Onkvisit & John J. Shaw

  (Detailed conceptual and analytical approach)
- **International Marketing** – Rakesh Mohan Joshi

  (Excellent for Indian context and university exams)
- **International Marketing Management** – K. Karunakaran

  (Simple language, useful for conceptual clarity)

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Programme Name: B.Com.(Accounting & Finance) Semester: V		
Course Category: VSC		
Name of the Dept: B.Com.(Accounting & Finance)		
Course Title: Business and Corporate Law		
Course Code: BFB507	Course Level: 5.5	
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives: 1. To develop a comprehensive understanding of corporate entities and legal framework governing business and corporate. 2. To develop comprehensive understanding of company management and corporate governance.		
Course Outcomes (CO): CO1: Students will be able to understand the structure and nature of corporate entities along with the regulatory Contract legal framework in which the corporate has to operate. CO2: Students will be able to understand the management of the company along with various corporate governance strategies it needs to implement for ethical conduct and compliance under regulatory legal framework		
Description of the course: This course provides a comprehensive understanding of corporate entities and the legal framework governing business and corporate operations in India. It introduces students to the concept, characteristics, and types of companies, along with the legal procedures relating to incorporation, documentation, and regulatory compliance under the Companies Act, 2013.		
Syllabus: NEP 2020 w.e.f 2026-27		
Unit No.	**Content**	**Hours**
I	**Law of Contract (Indian Contract Act, 1872) and Special Contract** • Meaning and essential elements of a valid contract ,Offer and acceptance ,Consideration ,Capacity of parties ,Free consent • Legality of object ,Void and voidable contracts ,Discharge of contract ,Remedies for breach of contract • Contract of Indemnity ,Guarantee ,Contract of Bailment and Pledge ,Contract of Agency ,Rights and duties of principal	15

	and Agent	
II	**Company Law and Corporate Governance** • Meaning and essential elements of a valid contract • Offer and acceptance ,Consideration ,Capacity of parties • Free consent ,Legality of object ,Void and voidable contracts ,Discharge of contract ,Remedies for breach of contract • Contract of Indemnity and Guarantee ,Contract of Bailment and Pledge ,Contract of Agency ,Rights and duties of principal and agent • Meaning and types of companies ,Incorporation and formation of company • Memorandum of Association (MOA) ,Articles of Association (AOA) ,Prospectus ,Share capital and types of shares • Directors: appointment, powers, duties, liabilities ,Company meetings (AGM, EGM) • Corporate governance principles ,Role of SEBI ,Corporate Social Responsibility (CSR) ,Introduction to cyber law and business ethics	15
	Total	**30**

References:

1. A Ramaiya, Guide to the Companies Act, 2013
2. Companies Act, 2013 and Rules & Forms with Concise Commentary and Referencer
3. C R Datta, Company Law (Treatise on the Companies Act, 2013)
4. Bloomsbury's Company Law Manual – The Companies Act, 2013 with Rules and Ready Referencer (SK Kataria)
5. Taxmann's Companies Act 2013 – Bare Act (Pocket Edition)
6. Business Law by N.D. Kapoor (Sultan Chand & Sons)
7. Business Law: Text and Cases by Kenneth W. Clarkson, Roger LeRoy Miller
8. Business Law by Robert W. Emerson J.D. (Barron's Business Review Series)
9. Dr. Avtar Singh's Company Law

Scheme of Examination

Pattern for Internal and External Examination

Internal: 20 Marks External: 30 Marks

Internal: 40 Marks External: 60 Marks

Scheme of Examination for 2 Credit

Internal-20	Marks: 20
Assignment/Active class Participation /Attendance	10 marks
Internal Examination	10 Marks
Total	20 Marks

Scheme of Examination for 4 Credit

Internal -40	Marks: 40
Assignment/Active class Participation /Attendance	20 marks
Internal Examination	20 Marks
Total	40 Marks

Pattern for External Examination – 2 Credit

Q. No.	External	Marks: 30
Q .1 (From Module 1)	Attempt Any Two questions from the following. A B OR C D	15 Marks
Q. 2 (From Module 2)	Attempt Any Two questions from the following. A B OR C D	15 Marks

Pattern for External Examination -4 Credit

Q. No.	External	Marks: 60
Q .1 (From Module I)	Attempt Any Two questions from the following. A B OR C D	15 Marks
Q. 2 (From Module II)	Attempt Any Two questions from the following. A B OR C D	15 Marks
Q .3 (From Module III)	Attempt Any Two questions from the following. A B OR C D	15 Marks
Q .4 (From Module IV)	Attempt Any Two questions from the following. A B OR C D	15 Marks