

**Mahatma Education Society's
Pillai HOC College of Arts, Science & Commerce
(Autonomous), Rasayani**

**Affiliated to University of Mumbai
NAAC Accredited with "A+" Grade in cycle II
ISO 9001:2015 Certified**



SYLLABUS

S. Y. B.Com (Accountancy)

**As per National Education Policy
Choice Based Credit & Grading System
Academic Year 2026-27**



Mahatma Education Society's

College Code: 870

PILLAI HOC COLLEGE OF ARTS, SCIENCE & COMMERCE

Pillai HOCL Educational Campus, HOC Colony, Rasayani, Via. Panvel, Dist. Raigad. Pin 410207

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(NAAC Accredited 'A+' Grade , CGPA - 3.26 in Cycle 2 & ISO 9001:2015 Certified)

Affiliated to the University of Mumbai, Approved by Government of Maharashtra

(AUTONOMOUS COLLEGE)

Sr. No	Name	Category	Signature
1	Dr. Arvind Dhond	Vice Chancellor Nominee.	
2	Dr. Kaustubh Sontakke	Subject experts from outside the Parent University	
3	Ms. Arushi Sharma	College alumni	
4	Dr. Satvinder Kaur Dhanjal	Subject Expert	
5	Ms. Nimisha Unnithan	Industry Expert	
6	Dr. Rinkoo Shantnu	Principal	
7	Mr. Binit Kumar	Vice-Principal	
8	Ms. Aditi Moholkar	Head of the Department (B.Com in Accountancy)	
9	Ms. Arushi Dube	Member	
10	Ms. Sheetal Patariya	Member	
11	Mr. Sumeet Mhatre	Member	
12	Mr. Vineet Murali	Member	
13	Ms. Paulami Rao	Member	
14	Ms. Sharadha Kadam	Member	
15	Ms. Kirti Chikkodi	Member	
16	Ms. Prema Mahato	Member	
17	Ms. Shireen Jalgaonkar	Member	
18	Ms. Tanvi Vichare	Member	
19	Ms. Nishita Totla	Member	
20	Ms. Chitra Kumari	Member	
21	Ms. Neelima Anil	Member	

Introduction

The Bachelor of Commerce (B.Com.) with a specialization in Accountancy is an undergraduate programme designed to provide comprehensive knowledge of accounting, finance, taxation, and business practices. In a dynamic economic and regulatory environment, the programme prepares students to understand, analyze, and manage financial information effectively.

The curriculum covers key areas such as financial accounting, cost and management accounting, auditing, taxation, and financial management, while also developing analytical, ethical, and decision-making skills. The programme offers career opportunities in accounting, auditing, taxation, banking, and financial services, and provides a strong foundation for professional courses and higher education.

Programme Outcomes (POs)

PO. No.	PO Title	POs in brief
PO1	Fundamental Knowledge Acquisition	Graduates will demonstrate a comprehensive and foundational knowledge of their chosen discipline along with an awareness of interdisciplinary connections.
PO2	Critical Thinking and Analytical Reasoning	Graduates will be able to analyse complex problems, synthesize data from multiple sources (qualitative and quantitative), and employ logical reasoning to formulate well-supported conclusions and arguments.
PO3	Effective Communication	Graduates will exhibit proficiency in both written and oral communication, articulating ideas clearly, persuasively, and ethically to diverse audiences
PO4	Problem Solving	Graduates will possess the ability to identify, formulate, and design solutions for real-world problems in their professional or social contexts, applying relevant theoretical knowledge and practical skills.
PO5	Information and Digital Literacy	Graduates will demonstrate the capability to locate, evaluate, and effectively use information from various sources, and utilize modern tools and Information and Communication Technology (ICT) for professional and academic tasks.
PO6	Research Skills and Scientific Temperament	Graduates will develop a sense of inquiry and research methodology, including the ability to design experiments (where applicable), collect and analyse data, and interpret results while maintaining scientific rigor and intellectual honesty.
PO7	Ethical Reasoning and Professional Integrity	Graduates will recognize ethical dilemmas, commit to professional and academic ethics, and demonstrate an understanding of moral and social responsibilities in their personal and professional conduct.
PO8	Employability and Professional Skills	Graduates will acquire the necessary job-ready skills, managerial competencies, and professional values to secure gainful employment or pursue advanced education in their respective fields.

PO9	Environmental and Sustainability Consciousness	Graduates will understand the importance of environmental conservation and sustainable development, displaying responsibility toward ecological challenges and advocating for healthy environmental practices.
PO10	Life-Long Learning	Graduates will develop the capacity for independent and self-directed learning to continuously upgrade their knowledge and skills, enabling them to adapt to rapid technological and societal changes.
PO11	Civic and Social Responsibility	Graduates will act as responsible citizens with an informed awareness of constitutional values, engaging proactively in community development and addressing social needs.
PO12	Empathy and Social Intelligence	Graduates will be able to cultivate and demonstrate affective, interpersonal, social and emotional intelligence.

Programme Specific Outcomes (PSOs)

PSOs. No.	PSO Title	PSOs in brief
PSO1	Financial Expertise	Graduates will be able to apply accounting principles and financial management techniques to prepare, analyze, and interpret financial statements for businesses, organizations, and individuals.
PSO2	Professional Competence and Ethics	Graduates will demonstrate professional integrity, ethical decision-making, and adherence to regulatory standards in accounting, auditing, and taxation practices.
PSO3	Analytical and Problem-Solving Skills	Graduates will develop critical thinking and analytical skills to identify, evaluate, and solve complex financial and business challenges using appropriate accounting tools and techniques.
PSO4	Global and Technological Awareness	Graduates will understand international accounting standards and practices, and effectively use accounting software and digital tools to meet global business requirements and emerging trends in finance and commerce.

Evaluation Pattern

Marking Code	Marking Scheme
A	50 Marks Semester End Exam, 50 Marks Continuous Assessment (distributed within 15 Marks Class Test, 15 Marks Presentation & Assignment, 10 Marks Online Quiz, 10 Marks Attendance & Class Participation)
B	100 marks Continuous Assessment (distributed within 30 Marks Class Test, 30 Marks Group Discussion/Viva & Assignment, 30 Marks Online Quiz, 10 Attendance & Class Participation)
C	50 Marks of Continuous Assessment (distributed within 15 Marks Class Test, 15 Marks Group Discussion/Viva & Assignment, 10 Marks Online Quiz, 10 Marks Attendance & Class Participation)
D	50 Marks Practical Examination (distributed within 30 Marks Practical Module 1 & 2, 10 Marks Journal, 10 Marks Viva)

Course Structure**Semester III**

Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week	Evaluation Pattern
HUCAC206	Major	Accountancy And Financial Management III	Theory	100	3	3	A
HUCAC207	Major	Management Accounting	Theory	100	3	3	A
HUCAC208	Major	Principles & Functions of Management	Theory	100	3	3	A
HUCAC209	Minor	Business Economics II	Theory	100	3	3	A
HUCAC210	SEC	Financial Analysis and Planning	Theory	100	3	3	A
	AEC	हिन्दी भाषा : व्यावहारिक प्रयोग	Theory	50	2	2	C
	Multidisciplinary/OE	Generative AI	Theory	100	3	3	B
	CC	NSS	Theory	50	2	2	E
Total				700	22		**

Abbreviations:**SEC: Skill Enhancement Course****AEC: Ability Enhancement Course****OE: Open Elective****FP: Field project****CC: NSS**

SEMESTER III

BOS	Commerce & Management				
Programme Name	B.Com (Accountancy)				
Course	Accountancy and Financial Management III				
Course Code	HUCAC206	Level	5		
		Type	Theory	Practical	Total
Semester	III	Credits	03	-	03
Type	Major	No of Teaching Hours	45	-	45
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	To develop a clear understanding of the nature and treatment of pre-incorporation profits and losses and their impact on company financial statements.
2	To acquire theoretical knowledge of company accounting concepts, including shares, debentures, and capital structure.
3	To build the ability to interpret and present company financial statements accurately by applying accounting principles, standards, and statutory requirements.

Course Outcomes	
After successful completion of this course, students would be able :-	
CO1	To analyse and ascertain profit or loss prior to incorporation by distinguishing between pre- and post-incorporation periods and applying appropriate bases of apportionment.
CO2	To demonstrate conceptual understanding of company accounts including formation of companies, share capital, debentures, reserves and surplus, and modes of issue of securities.
CO3	To prepare final accounts of companies in compliance with Schedule III of the Companies Act, 2013, incorporating necessary accounting adjustments and disclosures.

Modules At Glance

Module No.	Content	No. of Hours	CO Mapping
1	Ascertainment and Treatment of Profit Prior to Incorporation	15	CO 1
2	Introduction to Company Accounts (Only Theory)	15	CO 2
3	Preparation of Final Accounts of Companies (As per schedule III of Companies Act)	15	CO 3
		45	

Syllabus

Module No.	Content	No. of Lectures
1	<p>Ascertainment and Treatment of Profit Prior to Incorporation Introduction to Pre and Post Incorporation Basis of Apportionment between Pre and Post Incorporation Period Computation of Pre and Post Incorporation Profit/ Loss Treatment of Pre and Post Incorporation Profit/ Loss</p>	15
2	<p>Introduction to Company Accounts Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, SWEAT and ESCROW account. Issue of Share:s At par, premium and discount, under subscription and over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory) Issue of Debentures: Types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in installments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	15
3	<p>Preparation of Final Accounts of Companies (As per schedule III of Companies Act, 2013) Preparation of Profit and Loss Statement Part II of Schedule III Preparation of Balance Sheet Part I of Schedule III Preparation of Final accounts of the Company. AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – Closing Stock, Depreciation, Outstanding expenses and income, Prepaid expenses and pre-received income, Proposed Dividend and Unclaimed Dividend, Provision for Tax and Advance Tax, Bill of exchange (Endorsement, Honour, Dishonour) ,Capital Expenditure included in Revenue expenditure and vice versa e.g.- purchase of furniture included in purchases ,Unrecorded Sales and Purchases, Good sold on sale or return basis , Managerial remuneration on Net Profit before tax ,Transfer to Reserves, Bad debt and Provision for bad debts, Calls in Arrears ,Loss by fire (Partly and fully insured goods),Goods distributed as free samples, Any other adjustments as per the prevailing accounting standard.</p>	15
Case Study Scenario		
M1	<p>A sole proprietor sold his running business to a newly formed company. The company agreed to take over the business from an earlier date, but the legal incorporation was completed later. During the year, the business continued its operations without interruption. During the year, sales were uneven. The business expanded after incorporation, leading to higher turnover. Expenses such as rent and salaries were incurred evenly, while selling commission varied with sales. Directors were appointed only after incorporation. After preparing the Profit and Loss Account, it was observed that the business earned profit before incorporation. The management decided not to distribute this profit as a dividend.</p>	
M2	<p>XYZ Ltd. was incorporated to carry on manufacturing activities. To raise funds, it issued equity shares to the public. The company classified its capital into share</p>	

capital and reserves and disclosed them in the balance sheet. The public response to the company's share issue was very high. Applications exceeded the number of shares offered. The company allotted shares proportionately and refunded excess application money. One shareholder failed to pay call money. The company cancelled his shares and later reissued them to another investor at a price lower than the face value. To meet long-term funding needs, the company issued debentures repayable after a fixed number of years. Debenture holders were entitled to fixed interest, irrespective of profits.

References Books:

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Tulsian, P. C. (2018). Corporate accounting. S. Chand Publishing
4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Jain, S. P., & Narang, K. L. (2018). Advanced accountancy (10th ed.). Kalyani Publishers.

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

Question No.	Questions	Total Marks : 50
Q1	Attempt A or B	15
Q2	Attempt A or B	15
Q3	Attempt A or B	15
Q4	Case Study	05

Note: Equal Weightage to be given to all module

BOS	Commerce & Management				
Programme Name	B.Com (Accountancy)				
Course	Management Accounting				
Course Code	HUCAC207	Level	5		
		Type	Theory	Practical	Total
Semester	III	Credits	3	-	3
Type	Major	No of Teaching Hours	45	-	45
Evaluation Pattern	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Students will identify different tools used for managerial decision making.
2	Students will understand the significance of liquidity, profitability, and solvency ratios and interpret financial information using ratio analysis.
3	Students will learn how inventory, receivables, and cash are managed and analyze the impact of working capital on business operations.
4	Students will understand the preparation and interpretation of cash flow statements and analyze the cash position of a business using cash flow information.

Course Outcomes	
After successful completion of this course, students would be able to: -	
CO1	To familiarize students with tools and techniques used in management accounting.
CO2	To understand and develop the ability to evaluate financial performance and interpret financial statements using financial ratios.
CO3	To analyze factors affecting working capital requirements and management of different components of working capital.
CO4	To study the classification of cash flows and understand how cash flow statements assist in financial planning.

Modules at Glance

Module No.	Content	No. of Hours	CO Mapping
1	Introduction to Management Accounting	05	CO1
2	Ratio Analysis	10	CO2
3	Working Capital Management	15	CO3
4	Cash Flow Statement	15	CO4

Syllabus

Module No.	Content	No. of Lectures
1	Introduction to Management Accounting Meaning, Definition, Objectives, Characteristics, Importance, Scope, Advantages and Limitations of Management Accounting Difference between Financial Accounting, Cost Accounting and Management Accounting Functions and Role of Management Accountant	05
2	Ratio Analysis Meaning, Definition and Objectives of Ratio Analysis Classification of Ratios Income statement ratios: Meaning, Formula, Interpretation and Sum Balance sheet ratios: Meaning, Formula, Interpretation and Sum Combined ratios: Meaning, Formula, Interpretation and Sum Calculation of Ratios from Financial Statements Interpretation and Analysis of Ratios Practical Problems and Case Study	10
3	Working Capital Management Meaning, Concept, Importance, Objectives, Types and Factors Affecting of Working Capital Estimation of Working Capital Requirement Working Capital Policy – Conservative, Moderate and Aggressive Components of Working Capital – Inventory Management Components – Receivables Management Components – Cash Management Practical Problems and Case Study	15
4	Cash Flow Statement Meaning, Importance, Objectives, Advantages and Limitations of Cash Flow Statement Classification of Cash Flows – Operating Activities Classification – Investing Activities Classification – Financing Activities Preparation of Cash Flow Statement (Direct Method – Concept) Preparation of Cash Flow Statement (Indirect Method – Concept) Adjustments in Cash Flow Statement Practical Problems and Case Study	15
Case Study Scenario		
M1	Alpha Electronics Ltd., a mid-sized consumer electronics company, has experienced increasing competition from international brands. The management team is considering introducing a new product line and expanding into online sales channels. However, the decision involves high investment and uncertainty regarding market demand. The management accountant has been asked to prepare relevant financial and operational information to support the decision-making process. This includes cost analysis, budgeting, forecasting, and evaluation of potential risks. Senior management believes that management accounting tools can provide better insights for strategic planning, performance evaluation, and resource allocation.	
M2	Bright Retail Ltd. operates several retail outlets across different cities. Over the past two years, the company has experienced fluctuating profits and rising expenses. The board of directors has asked the finance department to evaluate the company's financial health.	

	<p>The finance manager proposes using ratio analysis to assess liquidity, profitability, and solvency. By comparing financial ratios with industry standards and past performance, management aims to identify strengths and weaknesses in the company's operations.</p> <p>The analysis will help management take corrective actions to improve financial stability and operational efficiency.</p>
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Reference Books:

1. Management Accounting – M.Y. Khan & P.K. Jain, Tata McGraw-Hill
2. Financial Management – I.M. Pandey, Vikas Publishing House
3. Financial Management: Theory and Practice – Prasanna Chandra, Tata McGraw-Hill
4. Financial Management – Ravi M. Kishore, Taxmann Publications
5. Financial Management – P.V. Kulkarni & B.G. Satyaprasad, Himalaya Publishing House

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

Question No.	Questions	Total Marks : 50
Q1	Attempt A OR B	15
Q2	Attempt A OR B	15
Q3	Attempt A OR B	15
Q4	Case Study	05

Note: Equal Weightage to be given to all modules

BOS	Commerce & Management				
Programme Name	B.Com (Accountancy)				
Course	Principles and Functions of Management				
Course Code	HUCAC208	Level	5		
		Type	Theory	Practical	Total
Semester	III	Credits	3	-	3
Type	Major	No of Teaching Hours	45	-	45
Evaluation Pattern	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Understand the basic concepts, principles, and importance of management in organizations.
2	Explain and apply the key functions of management: planning, organizing, staffing, directing, and controlling.
3	Analyze real-world management situations and make decisions using management principles effectively.

Course Outcomes	
After successful completion of this course, students would be able to: -	
CO1	Students will be able to understand the basic concepts, principles, and importance of management in organizations.
CO2	Students will be able to explain and apply the key functions of management: planning, organizing, staffing, directing, and controlling.
CO3	Students will be able to analyze real-world management situations and make decisions using management principles effectively.

Modules at Glance

Module No.	Content	No. of Hours	CO Mapping
1	Introduction to Management and Its Principles	15	CO1
2	Functions of Management: Planning and Organizing	15	CO2
3	Functions of Management: Directing, Staffing, and Controlling	15	CO3

Syllabus

Module No.	Content	No. of Lectures
1	Introduction to Management and Its Principles Meaning, definition and nature of management Importance and objectives of management Principles of management (Fayol, Taylor, others) Levels of management (top, middle, lower) Roles and skills of managers Evolution of management thought (classical, behavioral, modern)	15
2	Functions of Management: Planning and Organizing Meaning and importance of planning Types of plans (strategic, tactical, operational) Steps in the planning process Organizing: meaning, importance, and types of organization structure Delegation of authority and responsibility Staffing: meaning, process, and recruitment basics	15
3	Functions of Management: Directing, Staffing, and Controlling Meaning and importance of directing in management Leadership, motivation, and communication for effective directing Meaning and steps of controlling Techniques of control (budgetary, financial, quality, etc.) Decision making: meaning and importance Steps and types of managerial decisions (programmed & non-programmed) Analyzing real-world management situations using directing, controlling, and decision-making principles	15
Case Study Scenario		
M1	TechNova Solutions – Decision Making and Problem Solving Scenario: TechNova Solutions is a growing IT company facing delays in project delivery. The top management asked department heads to make quick decisions to improve workflow and productivity. Some managers used standard procedures, while others applied creative solutions. The results varied, and the CEO wants to understand how decision-making principles can improve real-world outcomes.	
M2	Directing and Controlling Scenario: StarRetail operates multiple stores in the city. Supervisors noticed inconsistent sales performance across stores. The management decided to improve directing by training supervisors in leadership and motivation, and introduced control measures like sales targets and quality audits. However, some stores still struggled to meet expectations.	

Reference Books:

1. Principles of Management by P.C. Tripathi & P.N. Reddy – covers fundamentals, functions, decision-making, and real-world applications.
2. Management: Principles and Practices by L.M. Prasad – easy to understand, with

examples for directing, controlling, and decision-making.

3. Principles and Practice of Management by R.C. Gupta – good for both theory and practical case discussions.
4. Management Theory and Practice by T.R. Sharma – focuses on management principles, functions, and modern management challenges.
5. Fundamentals of Management by Robbins, DeCenzo & Coulter – widely used for understanding management principles and functions.

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

Question No.	Questions	Total Marks : 50
Q1	Attempt 2 Questions Out Of 3	15
Q2	Attempt 2 Questions Out Of 3	15
Q3	Attempt 2 Questions Out Of 3	15
Q4	Case Study	05

Note: Equal Weightage to be given to all modules

BOS	Commerce & Management				
Course	Business Economics-II				
Programme Name	B.Com (Accountancy)				
Course Code	HUCAC209	Level	5		
		Type	Theory	Practical	Total
Semester	III	Credits	03	-	03
Type	Major	No of Teaching Hours	45	-	45
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Learners will be able to explain key macroeconomic concepts such as national income aggregates (GDP, GNP, NNP), circular flow of income, inflation, and money supply, and understand their relevance in business decision-making.
2	Learners will be able to analyze macroeconomic variables and models including consumption and investment functions, multiplier, trade cycles, and interest rate determination to evaluate their impact on business forecasting and financial decisions.
3	Learners will be able to assess macroeconomic policies and contemporary challenges such as inflation, unemployment, and stagflation using tools like fiscal and monetary policy, IS-LM framework, and Phillips Curve, and apply these insights to real-world business scenarios.

Course Outcomes	
After successful completion of this course, students would be able to: -	
CO1	To understand and apply macroeconomic fundamentals such as national income, circular flow of income, trade cycles, and consumption behavior in business decision-making.
CO2	To analyze the role of money, interest rates, and inflation in influencing business financing, investment, and pricing strategies.
CO 3	To evaluate macroeconomic policies and contemporary economic challenges such as fiscal and monetary policy, inflation-unemployment trade-offs, and stagflation for strategic business decisions.

Modules At Glance

Module No.	Content	No. of Hours	CO Mapping
1	Macroeconomics Fundamentals and their application in Decision making.	15	CO 1
2	Money. Interest and inflation implication for business decision	15	CO 2
3	Macroeconomics policy and contemporary business challenges	15	CO 3
		45	

Syllabus

Module No.	Content	No. of Lectures
1	<p>Macroeconomics Fundamentals and their application in Decision making</p> <p>1.1 Scope of Macroeconomics, importance of macroeconomics in business in decision making, Circular flow of income, concepts of GNP, NNP, GDP, NDP, Green GDP – deflator and GVA (Numerical sums)</p> <p>1.2 Trade cycles: phases & Business implications, Principal of Effective Demand, Consumption Function: Subjective and Objective influences on consumption</p> <p>1.3 Investment Function and Determinants, Marginal Efficiency of Capital (MEC) and Business Investment Decision, Multiplier and its Role Business Forecasting</p>	15
2	<p>Money. Interest and inflation implication for business decision</p> <p>2.1 Determinants of Money Supply-factors influencing velocity of circulation of Money</p> <p>2.2 Keynesian Theory of demand for Money Liquidity Preference Theory and Interest rate determination, impact of interest Rates on Business Financing and investment Decisions</p> <p>2.3 Inflation: types, Effects, Control Measures and inflation targeting.</p>	15
3	<p>Macroeconomics policy and contemporary Business challenges</p> <p>3.1 Macroeconomic Policy: Instruments: Fiscal and Monetary Tools for Demand management (IS-LM as Theoretical Background)</p> <p>3.2 Inflation and unemployment: Trade-offs: Phillips Curve and Business Implications</p> <p>3.3 Stagflations and supply side solutions: Causes, Effects, and Policy responses.</p>	15
Case Study Scenario		
M1	<p>ABC Manufacturing Pvt. Ltd. uses macroeconomic indicators to guide its business decisions. By analyzing national income concepts such as GDP, GNP, and NNP, the firm assesses overall economic performance and demand conditions. During periods of economic expansion, identified through trade cycle analysis, the company increases production, while in recession phases it adopts cost-control strategies. Using the consumption function ($C = 200 + 0.8Y$), the firm estimates consumer demand and adjusts output accordingly. Investment decisions are based on the Marginal Efficiency of Capital (MEC), ensuring returns exceed the prevailing interest rate. Additionally, through the multiplier effect ($K = 4$), the company forecasts that an increase in investment will significantly boost income and demand. This integrated macroeconomic approach enables ABC Manufacturing to make informed decisions regarding production, investment, and long-term growth.</p>	
M3	<p>XYZ Industries, a large manufacturing firm, faced significant challenges during a period of rising inflation and slowing economic growth. The government responded with fiscal policy measures such as increased public spending and tax cuts, while the central bank, like the Reserve Bank of India, used monetary tools such as reducing interest rates to boost demand (based on the IS-LM framework). Initially, lower interest rates encouraged investment, but rising inflation created uncertainty. The firm observed the trade-off highlighted by the Phillips Curve, where efforts to reduce unemployment led to higher inflation, increasing production costs. Eventually, the economy entered a phase of Stagflation, characterized by stagnant demand and</p>	

	<p>rising prices. This situation forced XYZ Industries to cut costs, delay expansion, and adopt supply-side strategies such as improving efficiency and investing in technology. Government responses, including tax incentives and infrastructure development, helped stabilize the business environment.</p> <p>This case highlights how macroeconomic policies and challenges directly influence business decisions, profitability, and long-term planning.</p>
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References:

1. Ackley G. (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
2. Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
3. Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall
4. Bouman John, Principles of Macro Economics
5. Dornbush, Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

Question No.	Questions	Total Marks : 50
Q1	Attempt 2 Questions Out Of 3	15
Q2	Attempt 2 Questions Out Of 3	15
Q3	Attempt 2 Questions Out Of 3	15
Q4	Case Study	05

Note: Equal Weightage to be given to all modules

BOS	Commerce & Management				
Programme Name	B.Com (Accountancy)				
Course	Financial Analysis and Planning				
Course Code	HUCAC210	Level	5		
		Type	Theory	Practical	Total
Semester	III	Credits	2	1	3
Type	VSEC	No of Teaching Hours	30	15	45
Evaluation Pattern	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Students will be able to analyze and interpret financial statements using appropriate analytical techniques.
2	Students will be able to apply forecasting techniques to estimate future financial performance and requirements.
3	Students will be able to apply present value, future value, and compounding concepts in financial analysis.

Course Outcomes	
After successful completion of this course, students would be able to: -	
CO1	To understand the concept and methods of financial statement analysis in evaluating the financial performance of a business.
CO2	To understand the concept and importance of financial forecasting in financial planning and decision making.
CO3	To understand the concept and significance of time value of money in financial decision making.

Modules at Glance

Module No.	Content	No. of Hours	CO Mapping
01	Financial Statement Analysis	15	CO1
02	Financial Forecasting	15	CO2
03	Time Value of Money	15	CO3
		45	

Syllabus

Module No.	Content	No. of Lectures
01	Financial Statement Analysis Introduction to Financial Statement Analysis Meaning, Objectives, Importance, Types, Methods and Limitations of Financial Statement Analysis Comparative Financial Statements Common Size Financial Statements Trend Analysis Interpretation of Financial Statements Case Study and Practical Interpretation	15
02	Introduction to Financial Forecasting Meaning, Importance, Objectives, Scope, Steps, Techniques and Limitations of Financial Forecasting Trend Analysis in Forecasting Forecasting Income Statement Forecasting Balance Sheet Cash Budget Forecasting Forecasting Working Capital Requirement Role of Forecasting in Financial Planning Case Study and Practical Applications	15
03	Time Value of Money Introduction, Concept and Importance to Time Value of Money Future Value – Concept and Calculation Present Value – Concept and Calculation Compounding and Discounting Techniques Simple Interest and Compound Interest Future Value of a Single Amount Present Value of a Single Amount Future Value of Annuity Present Value of Annuity Discounting Cash Flows Applications of Time Value of Money in Financial Decisions Time Value of Money in Investment Analysis Practical Problems and Case Study on Time Value of Money	15
Case Study Scenario		
M1	Orion Manufacturing Ltd. is a medium-sized company engaged in the production of industrial equipment. Over the past three years, the company has experienced steady growth in sales; however, the management has noticed fluctuations in profitability and increasing operating expenses. The board of directors has asked the finance department to conduct a comprehensive financial statement analysis to assess the company's financial performance. The finance team plans to analyze the company's income statement and balance sheet using different analytical techniques. The objective of this analysis is to identify trends in revenue, expenses, profitability, and financial stability. Management also intends to compare the company's performance with industry benchmarks to determine whether operational improvements are required.	
M2	Nova Retail Pvt. Ltd. operates a chain of retail stores across several cities. Due to increasing demand, the company plans to expand its operations by opening new outlets in emerging markets. Before implementing the expansion plan, the management team wants to prepare	

<p>financial forecasts to estimate future sales, expenses, and capital requirements. The finance department has been asked to develop projected financial statements and evaluate potential risks associated with the expansion.</p> <p>Financial forecasting will help the company estimate future revenue growth, required investment, and expected financial performance. It will also assist management in planning funding requirements and allocating resources efficiently.</p>
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Reference Books:

1. Financial Management – I. M. Pandey, Vikas Publishing House
2. Financial Management: Theory and Practice – Prasanna Chandra, Tata McGraw-Hill
3. Financial Management – Ravi M. Kishore, Taxmann Publications
4. Financial Management – Principles and Practice – Sudhindra Bhat, Excel Books
5. Financial Management – P. V. Kulkarni & B. G. Satyaprasad, Himalaya Publishing House
6. Financial Management: Text and Problems – M. Y. Khan & P. K. Jain, Tata McGraw-Hill

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

Question No.	Questions	Total Marks : 50
Q1	Attempt A OR B	15
Q2	Attempt A OR B	15
Q3	Attempt A OR B	15
Q4	Case Study	05

Note: Equal Weightage to be given to all modules