Prahladrai Dalmia Lions College of Commerce & Economics

(Government Aided & Affiliated to University of Mumbai & AICTE,New Delhi)

NAAC Re-accredited with 'A' Grade (III Cycle) ISO 21001:2018 Certified

University of Mumbai Recognised Research Centre in Accountancy,Commerce & Business Economics

A Government Approved Hindi Linguistic Minority Institute

Date:21/08/2026

NOTICE

B. COM (ACCOUNTING & FINANCE)

TYBAF (Semester V)

CIA Internal Project Assignment Submission

Instructions for the students for internals projects submission

1. Date & Time of Assignment Submission - **As per the time table given below.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only.
5. The Front page should contain details of Roll no, Name of the student, Semester, Subject along with certificate provided by the class mentors.
6. If the student fails to present himself on the given date and time, he will be marked **ABSENT** for the said subject.
7. Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstances.

Mr. Pankaj Jain	**CA. Durgesh Kenkre**	**Ms. Subhashini Naikar**	**Prof. (Dr.) D. N. Ganjewar**
(Coordinator)	**(Exam Convener)**	**(Vice- Principal, SFC)**	**(Principal)**

DI/R-IPS/EXAM/00

SCHEDULE OF VIVA VOCE TYBAF A

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**2/09/2026**	Wednesday	7.00am to 8.00am 8.00am to 9.00am	IKS in Accounting & Finance And Sustainability Reporting	Ms. Aadity Sharma Dr. Neha Chitlangiya
2	**3/09/2026**	Thursday	7.00am to 9.00am 9.20amto 11.20am	Financial Accounting – V Corporate Financial Reporting	Mr. Jaydeep Kansagra Mr. Sandip Sawant
3	**4/09/2026**	Friday	7.00am to 8.00am 8.00am to 9.00am 9.20amto 11.20am	Sustainability Reporting IKS in Accounting & Finance Direct & Indirect Taxation	Dr. Neha Chitlangiya Ms. Aadity Sharma Mr. Satish Pandey
4	**5/09/2026**	Saturday	9.20amto 11.20am	Minor- Corporate Finance	CA Krishna Gupta

SCHEDULE OF VIVA VOCE TYBAF B

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**2/09/2026**	Wednesday	7.00am to 8.00am 8.00am to 9.00am 9.20amto 11.20am	Sustainability Reporting IKS in Accounting & Finance Minor- Corporate Finance	Dr. Neha Chitlangiya Ms. Aadity Sharma Mr. Hitesh Sharma
2	**3/09/2026**	Thursday	7.00am to 9.00am 9.20amto 11.20am	Corporate Financial Reporting Financial Accounting – V	Mr. Sandip Sawant Mr. Jaydeep Kansagra
3	**5/09/2026**	Saturday	7.00am to 9.00am	Direct & Indirect Taxation	Mr. Satish Pandey
4	**7/09/2026**	Monday	7.00am to 8.00am 8.00am to 9.00am	IKS in Accounting & Finance Sustainability Reporting	Ms. Aadity Sharma Dr. Neha Chitlangiya

SCHEDULE OF VIVA VOCE TYBAF C

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**2/09/2026**	Wednesday	7.00am to 9.00am 9.20amto 11.20am	Corporate Financial Reporting Financial Accounting – V	Mr. Rahul Yadav Mr. Jaydeep Kansagra
2	**4/09/2026**	Friday	7.00am to 8.00am 8.00am to 9.00am	IKS in Accounting & Finance Sustainability Reporting	Ms. Aadity Sharma Dr. Neha Chitlangiya
3	**5/09/2026**	Saturday	7.00am to 9.00am 9.20amto 11.20am	Minor Corporate Finance Direct & Indirect Taxation	CA Krishna Gupta Mr. Satish Pandey
4	**7/09/2026**	Monday	7.00am to 8.00am 8.00am to 9.00am	Sustainability Reporting IKS in Accounting & Finance	Dr. Neha Chitlangiya Ms. Aadity Sharma

DIRECT & INDIRECT TAXATION – I

1. Explain the terms, Person, Assessee and Tax Year.
2. Write down basic and additional condition of Residential Status of an Individual.
3. Mrs. Sunita earned the following income during the financial year ended on 31st March2027. Compute her Gross Total income for the tax year 2026-27 assuming that she is:
   (a) Resident but ordinary resident
   (b) Non resident

Sr. no.	Particulars	Amount Rs.
1	Payment received in U.K. for services rendered in India	90,000
2	Income from a business in USA, controlled from Mumbai	80,000
3	Income from a business in Mumbai, controlled from Australia	1,80,000
4	Rent from house in Pune, received in Singapore	1,25,000
5	Salary received in Muscat from a company based in India	1,80,000
6	Past untaxed profit brought to India in previous year	1,58,000
7	Income from agricultural land in Bangladesh received in U. K	2,20,000

4. Define and explain Transfer under Capital Gain as per Income tax Act, 2025.
5. Ms. Shreenidhi who is an Indian citizen went for employment for the first time to London on 1st April 2022 and came on a visit to India on 1st June 2026. She left for London on 30th December 2026.
Find out her residential status for the tax year 2026-27.

INDIAN KNOWLEDGE SYSTEM

TOPICS FOR HOME ASSIGNMENT WORK (Each student to select any 4 Topics)

SR. NO.	TOPIC
1	Taxation as Rajadharma and Loksangraha
2	Accountability of the Ruler and Revenue Officials
3	State responsibility and Welfare orientation
4	IQTA system
5	Organizational Design
6	Organizational Structure
7	Role of Ethics
8	Principles of Public Expenditure
9	Control Mechanisms
10	Salary Administration
11	Royal Auditors
12	Submission of Sealed Accounts
13	Closing of Books
14	Internal Controls
15	Partial and General Tax
16	Maurya Revenue System
17	Gupta Revenue System
18	Todar Mal's Land Revenue Reforms
19	Chola Fiscal Practices
20	Lessons for modern day financial administration

SUSTAINABILITY REPORTING STANDARDS

Prepare a comprehensive report analyzing its sustainability practices and Business Responsibility and Sustainability Report (BRSR) on the company assigned. The report should critically examine its approach to corporate responsibility, Triple Bottom Line, ESG performance, alignment with the Sustainable Development Goals (SDGs), NGRBC principles and BRSR disclosures. Students should critically evaluate the company's Section A, Section B and Section C disclosures.

Companies for BRSR Assignment

Question Number	Company	Major Sector	Roll number
1	**ITC Limited**	FMCG / Hotels / Paper	3001-3005
2	**Reliance Industries Limited**	Diversified / Energy / Retail / Telecom	3006-3010
3	**Hindustan Unilever Limited (HUL)**	FMCG	3011-3015
4	**Tata Consultancy Services Limited (TCS)**	Information Technology	3016-3020
5	**Infosys Limited**	Information Technology	3021-3025
6	**HCL Technologies Limited**	Information Technology	3026-3030
7	**Wipro Limited**	Information Technology	3031-3035
8	**Larsen & Toubro Limited (L&T)**	Engineering & Infrastructure	3036-3040
9	**Tata Motors Limited**	Automobile	3041-3045
10	**Mahindra & Mahindra Limited**	Automobile	3046-3050
11	**Maruti Suzuki India Limited**	Automobile	3051-3055
12	**Bajaj Auto Limited**	Automobile	3056-3060
13	**Tata Steel Limited**	Steel	3061-3065

14	**JSW Steel Limited**	Steel	3066-3070
15	**UltraTech Cement Limited**	Cement	3071-3075
16	**Asian Paints Limited**	Paints	3076-3080
17	**Nestlé India Limited**	Food / FMCG	3081-3085
18	**Britannia Industries Limited**	Food / FMCG	3086-3090
19	**Sun Pharmaceutical Industries Limited**	Pharmaceuticals	3091-3095
20	**Biocon Limited**	Biotechnology / Pharmaceuticals	3096-3100
21	**HDFC Bank Limited**	Banking	3101-3105
22	**ICICI Bank Limited**	Banking	3106-3110
23	**State Bank of India (SBI)**	Banking	3111-3115
24	**Axis Bank Limited**	Banking	3116-3120
25	**Bharti Airtel Limited**	Telecommunications	3121-3125
26	**NTPC Limited**	Power	3126-3130
27	**Power Grid Corporation of India Limited**	Power Transmission	3131-3135
28	**Oil & Natural Gas Corporation Limited (ONGC)**	Oil & Gas	3136-3140
29	**Indian Oil Corporation Limited (IOCL)**	Oil & Gas	3141-3145
30	**Adani Enterprises Limited**	Diversified / Infrastructure	3146-3150
31	**Dabur India Limited**	FMCG / Consumer Goods	3151-3155
32	**Godrej Consumer Products Limited**	FMCG	3156-3160
33	**Tech Mahindra Limited**	Information Technology	3161-3165
34	**Bajaj Finance Limited**	Financial Services	3166-3170
35	**Dr. Reddy's Laboratories Limited**	Pharmaceuticals	3171-3175
36	**Tata Power Company Limited**	Power & Renewable Energy	3176-3180

INSTRUCTIONS:

A. Students Must Cover

1. Sustainability in business and corporate responsibility
2. Triple Bottom Line – People, Planet, Profit
3. ESG and its relevance to accounting and finance
4. SDGs
5. NGRBC
6. Need and benefits of sustainability reporting
7. BRSR Section A
8. BRSR Section B
9. BRSR Section C
10. Principle-wise BRSR disclosures
11. Critical evaluation of the company
12. Strengths and gaps
13. Recommendations
14. Conclusion

B. The report should not be a descriptive copy of the company's BRSR. Students are expected to interpret the disclosures, connect them with the concepts studied in Modules I and II, present relevant data, and critically evaluate it's sustainability performance.

C. Students should primarily use:

1. Annual Report FY 2024–25
2. BRSR FY 2024–25
3. Corporate website
4. SEBI BRSR-related regulations/guidance
5. NGRBC guidelines
6. United Nations SDG resources
7. Other credible academic and institutional sources

D. Report Type and Length: Handwritten & 3,000 words MAXIMUM (INDIVIDUAL) on ruled A-4 size paper.

E. Power point presentation is also to be prepared and presented where each group will be given 7-8 minutes.

CORPORATE FINANCE

1. What is Cost of Capital? Explain its importance in financial decision-making.
2. Explain the different components of Cost of Capital.
3. What is Cost of Equity Capital? Explain the methods of calculating it.
4. What is Cost of Debt? Explain its calculation before and after tax.
5. Explain the meaning of Weighted Average Cost of Capital (WACC) and its significance.
6. What is Capital Budgeting? Explain its objectives and importance.
7. Explain the different Capital Budgeting Techniques.
8. What is the Payback Period Method? State its advantages and limitations.
9. Explain the Net Present Value (NPV) Method of capital budgeting.
10. Explain the Internal Rate of Return (IRR) Method and distinguish it from the NPV method.

Financial Accounting-V

Q1) Mr Ram Nene held on 1-1-24 Rs 60,000 of 12% Government Securities of Rs 100 each at Rs 56500.
On 1/6/24 he further purchased Rs 40,000 security at Rs 97 each cum-interest
On 31/7/24 Rs 50,000 of the security was sold at Rs 94 ex-interest
On 1/12/24 Rs 20,000 of the security was sold at Rs 96 cum-interest
Interest on security was paid each year on 31st March and 30th September.The Price of the security on 31-12-24 was Rs 96 each.The books of accounts are closed on 31st December each year
You are required to prepare Investment Account in the books of Mr.Nene

Q2)Mr Rohit holds 1,500,6 % Debentures of Rs 100 each in Silver Ltd as on 1st April 2024 at a cost of Rs 1,56,000.The investment interest is payable half yearly on 30th June and 31st December every year.The following transactions took place during the accounting year

Date	Particulars	Number of Debentures	Rate
1/5/24	Purchases	600	Rs 98 each Cum Interest
1/8/24	Sales	720	Rs 97 each Cum Interest
1/11/24	Purchases	900	Rs 101 Ex Interest
1/2/25	Sales	480	Rs 102 Ex Interest

The books of accounts are closed on 31st March every year. Prepare Investment Accounting for the year ended 31st March 25.Market Value on 31st March 25 was Rs 1,78,200

Q3) Madhavi Ltd issued 10,000 shares of Rs 10 each. The shares are underwritten as Nitu-6000,Mitu-2500 and Anand-1500.In Addition there was a firm underwriting as Nitu-800, Mitu-300, Anand-1000 shares.The total subscriptions including firm underwriting and marked applications are Rs 7500 shares. The Marked Applications excluding firm underwriting are Nitu-1000, Mitu-2000 and Anand-500 shares. Calculate Underwriters Liability by both methods i.e. when treated as marked applications and treated as unmarked applications

Q4)Air Links made a public issue of 2,50,000 Equity shares.The entire issue was underwritten as follows :Red-30%,Yellow-25%,Green-25% and White-20% of public issue respectively.They also agreed on firm underwriting of 8,000,12,000,Nil and 30,000 shares respectively.The total subscriptions excluding firm underwriting was 1,80,000 shares.The Marked applications received as under Red-48000,Yellow-40,000,Green-24000,White-48000. Calculate Underwriters Liability by both methods i.e. when treated as marked applications and treated as unmarked applications

Q5)Write a Short Note on Types of Underwriting

Q6)Write a Short Note on Underwriting Commission

Corporate Financial Reporting

Condition:- 1 if your attendance is more than 80% then you have Complete Any 2 Projects
Condition :-2 if your attendance is more than 60% but less than 80% then you have Complete Any 4 Projects
Condition :- 3 if your attendance is more than 40% but less than 60% then you have Complete Any 6 Projects
Condition :- 4 if your attendance is less than 40% then you have Complete All Projects

Project 1:- Recognition and measurement of property, plant and equipment
Instructions:- 1) select a company 2) Analysis 3) Presentation
Project 2:- Depreciation Methods and Policy
Instructions:- 1) select a company 2) data gathering 3) analysis 4) Presentation
Project 3:- Revaluation of Property, Plant and Equipment
Instructions:- 1) Select a company 2) Data Gathering 3) Analysis 4) Presentation
Project 4:- Disclosure of Property, Plant and Equipment
Instructions:- 1) Select a company 2) Data Gathering 3) Analysis 4) Presentation
Project 5:- Inventory Valuation Methods
To analyze and compare the impact of using FIFO and weighted average cost methods for Inventory valuation in two chosen companies.
Project 6:- Presentation and disclosure of inventory
To analyze presentation and disclosure requirements for inventory under ind AS 2.
Project 7:- Presentation of financial statements under Ind AS 1
Project 8:- Presentation on Net Realization method , joint by project method, cost of purchase method
Project 9:- Explain role of statutory bodies :MCA, SEBI, ICAI
Project 10:- Explain Role of regulatory Bodies: IASB, IFRS.

Pankaj		Snaikar	
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