

# University of Mumbai



No. UG/55 of 2019-20

## CIRCULAR:-

Attention of the Principals of the Affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No. UG/122 of 2018-19, dated 20<sup>th</sup> October, 2018 relating to the revised syllabus and Question Paper Pattern as per (CBCGSS) for the S.Y.B..Com. Programme (Sem. III & IV).

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 10<sup>th</sup> April, 2019 have been accepted by the Academic Council at its meeting held on 15<sup>th</sup> April, 2019 vide item No. 4.46 and that in accordance therewith, the revised Question Paper Pattern as per the (CBCS) for the S.Y.B.Com. Programme in Sem.III & IV of

- a) Accountancy and Financial Management Paper – III
- b) Financial Accounting and Auditing (Introduction to Management Accounting)
- c) Accountancy and Financial Management Paper – IV
- d) Financial Accounting and Auditing (Auditing),

has been brought into force with effect from the academic year 2019-20, accordingly. (The same is available on the University's website [www.mu.ac.in](http://www.mu.ac.in)).

MUMBAI – 400 032

12<sup>th</sup> July, 2019

To

  
(Dr. Ajay Deshmukh)  
REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9<sup>th</sup> January, 2018.)

A.C./4.46/15/04/2019

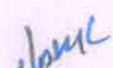
No. UG/55 -A of 2019

MUMBAI-400 032

12<sup>th</sup> July, 2019

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Accountancy,
- 3) The Director, Board of Examinations and Evaluation,
- 4) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL)
- 5) The Director, Board of Students Development,
- 6) The Co-ordinator, University Computerization Centre,

  
(Dr. Ajay Deshmukh)  
REGISTRAR

# **UNIVERSITY OF MUMBAI**



**Revised Question Paper Pattern for  
Second Year B.Com. Programme in Semester III & IV  
of**

**a) Accountancy and Financial Management Paper-III  
b) Financial Accounting and Auditing  
(Introduction to Management Accounting)**

**a) Accountancy and Financial Management Paper- IV  
b) Financial Accounting and Auditing (Auditing)**

**Under the Choice Based Credit, Grading and Semester System  
(To be implemented from Academic Year 2019-2020)**

EXHIBIT NO. 7

S.Y.B.Com Sem III  
Accountancy and Financial Management Paper III

Question Paper Pattern

Maximum Marks: 100

Questions to be set: 05

Duration: 3 Hours

**All Questions are Compulsory Carrying 20 Marks Each**

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	<b>OR</b>	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	<b>OR</b>	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	<b>OR</b>	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	<b>OR</b>	
	Short Notes To be asked 06 To be answered 04	20 Marks

**Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.**

EXHIBIT NO. 8

S.Y.B.Com Sem III  
Financial Accounting and Auditing  
(Introduction to Management Accounting)

Question Paper Pattern

Maximum Marks: 100  
Questions to be set: 05  
Duration: 3 Hours

**All Questions are Compulsory Carrying 20 Marks Each**

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	<b>OR</b>	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	<b>OR</b>	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	<b>OR</b>	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	<b>OR</b>	
	Short Notes To be asked 06 To be answered 04	20 Marks

**Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.**

EXHIBIT NO. 9

S.Y.B.Com Sem IV  
Accountancy and Financial Management Paper IV

Question Paper Pattern

Maximum Marks: 100

Questions to be set: 05

Duration: 3 Hours

**All Questions are Compulsory Carrying 20 Marks Each**

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Practical Question	20 Marks
	<b>OR</b>	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	<b>OR</b>	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	<b>OR</b>	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	<b>OR</b>	
	Short Notes To be asked 06 To be answered 04	20 Marks

**Note: Practical questions of 20 marks may be divided into two sub questions of 10 marks each.**

EXHIBIT NO. 10

S.Y.B.Com Sem IV  
Financial Accounting and Auditing  
(Auditing)

Question Paper Pattern

Maximum Marks: 100  
Questions to be set: 05  
Duration: 3 Hours

**All Questions are Compulsory Carrying 20 Marks Each**

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered 10 B) Sub Questions to be asked 12 and to be answered 10 (*Multiple Choice/True or False/Fill in the blanks/Match the column)	20 Marks
Q-2	Full Length Question	20 Marks
	<b>OR</b>	
Q-2	Full Length Question	20 Marks
Q-3	Full Length Question	20 Marks
	<b>OR</b>	
Q-3	Full Length Question	20 Marks
Q-4	Full Length Question	20 Marks
	<b>OR</b>	
Q-4	Full Length Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	<b>OR</b>	
	Short Notes To be asked 06 To be answered 04	20 Marks

**Note: Full length questions of 20 marks may be divided in to sub questions of 10 marks or 5 marks.**