

University of Mumbai



No. UG/56 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 the uploaded by Academic Authority Unit which was accepted by the Academic Council at its meeting held on 27th February, 2013 vide item No. 4.136 relating to the Allocation of the syllabus and Question Paper Pattern as per (CGSS) for the T.Y.B.Com. Programme (Sem. V & VI) w.e.f. the academic year 2013-2014.

They are hereby informed that the recommendations made by the Board of Studies in Accountancy at its meeting held on 10th April, 2019 have been accepted by the Academic Council at its meeting held on 15th April, 2019 vide item No. 4.47, 4.48 & 4.49 and that in accordance therewith, the revised Question Paper Pattern as per the (CBCS) for the T.Y.B.Com. Programme in (Sem. V & VI).

Item No.4.47 a) Direct & Indirect Taxation Paper-I b) Direct & Indirect Taxation Paper-II, (Goods and Services Tax).

Item No.4.48 b) Financial Accounting & Auditing (Cost Accounting) Paper VIII & X.

Item No.4.49 c) Financial Accounting & Auditing (Financial Accounting) Paper VII & IX.

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).

MUMBAI - 400 032

12th 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 9th January, 2018.)

A.C./4.47,4.48,4.49/15/04/2019

No. UG/56 -A of 2019

MUMBAI-400 032

12th 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
Third Year B.Com. Programme in Semester V & VI of**

- **Direct and Indirect Taxation Paper I**
- **Direct and Indirect Taxation Paper II
(Goods and Services Tax)**

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

EXHIBIT NO. 13

T.Y.B.Com Sem V
Direct and Indirect Taxation Paper I

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
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	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. 16

T.Y.B.Com Sem VI
Direct and Indirect Taxation Paper II
(GST)

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
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	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.

AC – 15/04/2019

Item No. – 4.48

UNIVERSITY OF MUMBAI



**Revised Question Paper Pattern for
Third Year B.Com. Programme in Semester V & VI
of Financial Accounting and Auditing (Cost Accounting)
Paper VIII & X**

**Under the Choice Based Credit, Grading and Semester
System**

(To be implemented from Academic Year 2019-2020)

EXHIBIT NO. 12

T.Y.B.Com Sem V
Financial Accounting and Auditing Paper VIII
(Cost 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
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	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. 15

T.Y.B.Com Sem VI
Financial Accounting and Auditing Paper X
(Cost 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
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	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.

UNIVERSITY OF MUMBAI



**Revised Question Paper Pattern for
Third Year B.Com. Programme in Semester V & VI
of Financial Accounting and Auditing (Financial Accounting)
Paper VII & IX**

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

EXHIBIT NO. 11

T.Y.B.Com Sem V
Financial Accounting and Auditing Paper VII
(Financial 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
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	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. 14

T.Y.B.Com Sem VI
Financial Accounting and Auditing Paper IX
(Financial 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
	OR	
Q-2	Practical Question	20 Marks
Q-3	Practical Question	20 Marks
	OR	
Q-3	Practical Question	20 Marks
Q-4	Practical Question	20 Marks
	OR	
Q-4	Practical Question	20 Marks
Q-5	A) Theory Questions B) Theory Questions	10 Marks 10 Marks
	OR	
	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.