

**Department of Accounting and Finance**  
**Bridge Course in Basics in Financial Accounting**



**Janardan Bhagat Shikshan Prasarak Sanstha's**  
**CHANGU KANA THAKUR**  
**ARTS, COMMERCE & SCIENCE COLLEGE, NEW PANVEL (AUTONOMOUS)**

**Re-accredited 'A+' Grade by NAAC**  
**'College with Potential for Excellence' Status Awarded by UGC**  
**'Best College Award' by University of Mumbai**

**Department of Accounting & Finance**  
**Board of Studies in Accounting & Finance**

**Course: Bridge Course in Basics in Financial Accounting**  
**Bridge Course in Basics in Financial Accounting syllabus**

**To be implemented from the Academic year 2022-2023**

## Bridge Course in Basics in Financial Accounting

<b>1</b>	<b>Preamble of the syllabus</b>
	<p>Bridge Course in Basics in Financial Accounting is a bridge Course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel (Autonomous) affiliated to University of Mumbai (MH). The learners pursuing Bridge Course in Basics in Financial Accounting. This course is used to help learners to improve their key academic Fundamental of Accountancy skills including various aspects of Fundamentals Accounting. This bridge Course would have to develop understanding of various aspects of the Basic Fundamentals of Accountancy. It helps to learn various accounting concepts, by applying both quantitative and qualitative knowledge for future career in business. The performance of the learners shall be evaluated into two components i.e. internal examination and external examination. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>
<b>2</b>	<b>Objectives of the course</b>
	<ul style="list-style-type: none"> <li>• To develop fundamental accounting skills and assist the students.</li> </ul>
	<ul style="list-style-type: none"> <li>• To learn various accounting concepts, by applying both quantitative and qualitative knowledge for future career in business.</li> </ul>
	<ul style="list-style-type: none"> <li>• To demonstrate the knowledge of various advanced accounting concepts related to Financial Accounting.</li> </ul>
	<ul style="list-style-type: none"> <li>• To recognize commonly used financial statements and its components.</li> </ul>
<b>3</b>	<b>Course Outcomes</b>
	<b>The students will be able to</b>
	<ul style="list-style-type: none"> <li>• Understand fundamentals accounting concepts.</li> </ul>
	<ul style="list-style-type: none"> <li>• Develop and apply fundamentals accounting techniques.</li> </ul>
	<ul style="list-style-type: none"> <li>• Prepare the Non commerce background students to gain proficiency in Accountancy.</li> </ul>
	<ul style="list-style-type: none"> <li>• Determine the framework of financial statements and its components.</li> </ul>

## **Bridge Course in Basics in Financial Accounting**

### *Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Basic Fundamentals Accounting Concepts	10
2	Practical Accounting	20
3	Preparation of Final Accounts	10
<b>Total</b>		<b>40</b>

### Bridge Course in Basics in Financial Accounting

Sr. No.	Modules / Units	No. of Lectures
<b>1</b>	<b>Basic Fundamentals Accounting Concepts</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Introduction, Definitions, Book-Keeping, Accounting Cycle, Basic Accounting Terms</li> <li>• Generally Accepted Accounting Principles, Accounting Concepts and Conventions, Events &amp; Transactions, Voucher</li> <li>• The Concepts of “Account”, “Debit” &amp; “Credit”, Types of Accounts , The Accounting Process , Accounting Equation , Accrual Basis &amp; Cash Basis of Accounting, Capital &amp; Revenue Transaction, Accounting Standards, Contingent Assets &amp; Contingent Liabilities</li> </ul>	
<b>2</b>	<b>Practical Accounting</b>	<b>20</b>
	<ul style="list-style-type: none"> <li>• Journal Entry</li> <li>• Ledgers</li> <li>• Trial Balance</li> <li>• Subsidiary Books</li> <li>• Cash Book</li> <li>• Rectification of Errors</li> </ul>	
<b>3</b>	<b>Preparation of Final Accounts</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Preparation of Final Accounts of Sole Proprietors</li> </ul>	
	<b>TOTAL</b>	<b>40</b>

## 5) References Books

- | <ul style="list-style-type: none"><li>• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li><li>• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li><li>• <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li><li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li><li>• <i>Financial Accounting</i> by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li><li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li><li>• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi</li><li>• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li><li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li><li>• <i>Compendium of Statement and Standard of Accounting</i>, ICAI</li><li>• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li><li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li><li>• <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi</li><li>• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi</li><li>• <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi</li><li>• <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li><li>• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li></ul> |
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## **Bridge Course in Basics in Financial Accounting**

**To be implemented from the Academic year 2022-2023**

### **Scheme of Evaluation**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**A) Internal Assessment: 40 %**

**40 Marks**

<b>Sr. No.</b>	<b>Particular</b>	<b>Marks</b>
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Any two tools out of these (10 Marks each) 1. Group/ Individual Project 2. Presentation and write up on the selected topics of the subjects. 3. Case studies /Test based on Tutorials 4. Open Book Test/Book Review 5. Quiz	20 Marks

### ***Question Paper Pattern***

***(Periodical Class Test/ online examination for the Courses at Under Graduate Programmes)***

- ❖ Maximum Marks: 20
- ❖ Duration: 30 Minutes

Particular	Marks
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True/False/Answer in One or Two Lines (Concept based Questions) (1 Marks each)	20 Marks

**B) External Assessment: 60 %**

**60 Marks**

### ***Question Paper Pattern***

Theory question paper pattern
<ol style="list-style-type: none"><li>1. There shall be four questions each of 15 marks (30 marks with internal options).</li><li>2. All questions shall be compulsory with internal options.</li><li>3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.</li><li>4. Duration: The examination shall be of 2 hours duration.</li></ol>

### **Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e., 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e., 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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### ***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Full Length Practical Question <b>OR</b>	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

### ***Note:***

***Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.  
If the topic demands, instead of practical questions, appropriate theory question may be asked.***

**Department of Accounting and Finance**

**Certified Tax Accountant Plus**



**Janardan Bhagat Shikshan Prasarak Sanstha's**

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**Board of Studies in Accounting & Finance**

**Certificate Course – Certified Tax Accountant Plus**

**Syllabus of Certificate Course – Certified tax Accountant Plus**

**w.e.f. Academic Year 2019-20**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Certificate Course	Certified Tax Accountant Plus
2	Course Code	TAP01
3	Eligibility for Admission	XII th Commerce of all recognised Board
4	Passing marks	40%
5	Ordinances/Regulations (if any)	
6	No. of Semesters	-
7	Level	-
8	Pattern	Offline
9	Status	Revised
10	To be implemented from Academic year	2019-2020

## **Certificate Course – Certified Tax Accountant Plus**

**To be implemented from the Academic year 2019-2020**

### **1) Preamble of the syllabus**

Certificate Course in Certified Tax Accountant Plus Course is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel, Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. It helps to promote a practical education training on Accounts and Taxation and To give industrial oriented training to student leads to inculcate practical exposure. The performance of the learners shall be evaluated into online examination of four modules of the course which is for 100 marks. Learners have to obtain 40% marks.

### **2) Objectives of the course**

- To promote a practical education training on Accounts and Taxation.
- To give industrial oriented training to student leads to inculcate practical exposure.
- To make students industry ready and eligible to enter into corporate world with practical knowledge.

### **3) Course Outcome**

- To enriched with practical Accountancy and Taxation knowledge.
- To make career in the arrears of Accountancy & Taxation.
- To start professional organisation as a tax consultant.

#### 4) Detailed Syllabus

**Certificate Course – Certified Tax Accountant Plus**  
*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Advance Excel	20
2	Tally ERP 9	20
3	Live Project	02
4	Income Tax	15
5	Goods & Service Tax ( GST )	15
<b>Total</b>		<b>72</b>

SN	Modules/ Units
1	Advance Excel
	<ul style="list-style-type: none"> <li>MS Excel 2012 Introduction</li> <li>Fixed Coding System</li> <li>Formulas – SUM / SUMIF / MAX / DMAX / MIN / DMIN / COUNT / DCOUNT / AVERAGE / DATE &amp; TIME / / VLOOKUP / HLOOKUP / LOAN FUNCTION- PMT / PPMT / IPMT / LOGICAL FUNCTION - IF/OR/NOT/ CONCILINATE / UPPER / LOWER/ PROPER / Advance Filter / Macros / Freeze Panes / Protect Sheet &amp; File / Define Name / Hyperlink / Pivot Table /Page Setup &amp; Printing / Consolidate / Data Validation – Advance / Conditional Formatting / Chart</li> </ul>
2	Tally ERP 9
	<ul style="list-style-type: none"> <li>Tally Introduction / Company Creation</li> <li>Ledger Creation / Stock Creation</li> <li>Voucher Entries / Voucher No. Configuration / Cost Centre</li> <li>Price List / Free Qty and Purchase &amp; Sales Order Processing</li> <li>Tally Audit Features / Manufacturing</li> <li>Split Co. Data / Group Co. / ODBC Server</li> <li>Import &amp; Export / Sales Invoice / POS Invoicing</li> <li>Voucher Types / BRS</li> <li>Configuration /Backup &amp; Restore</li> </ul>
3	Live Project
	<ul style="list-style-type: none"> <li>Indian Mart Oriental Pvt. Ltd</li> </ul>
4	Income Tax
	<ul style="list-style-type: none"> <li>What is mean by income tax</li> <li>Deduction Under Section 80 /Heads of income practical theory (income under salary, income under house property)</li> <li>registration with income tax department</li> <li>Preparing form 16 /Tax calculation</li> <li>Income tax online payment(Challan 280)</li> <li>ITR 1 (For Individuals having Income from Salaries, one house property, other sources (Interest etc.) and having total income up to Rs.50 lakh)</li> </ul>

5	Goods & Service Tax ( GST )
	<ul style="list-style-type: none"> <li>• GST Act &amp; Rules and GST Composition / Registered Dealer</li> <li>• GST Law / CGST / SGST / IGST / UTGST Act</li> <li>• Input Tax Credit / Set off Input Credit Against Tax Liability</li> <li>• Apply for GST Registration ( Online ) / Amend , Cancel and Revoke GST Registration</li> <li>• Place and Time of Supply / E-Commerce Under GST</li> <li>• GST Return / Refund &amp; Payment</li> <li>• GSTR1 / GSTR 2/ GSTR 3 Online Return</li> <li>• GST in Tally. ERP 9</li> </ul>

## 5) References Books

Financial Accounting - Elements of Financial Accounting - Paper I	
<ul style="list-style-type: none"><li>• <i>Students' Guide to Income Tax Including GST, Taxmann</i></li><li>• <i>Illustrated Guide to Goods &amp; Service Tax (Volume 1 and 2), Dr. Harsh vardhan, Bharat Publication</i></li><li>• <i>Tally. ERP 9 with GST, Ravindra Parmar</i></li><li>• <i>Learn Tally.ERP 9 with GST and E-Way Bill, Rajesh Chheda</i></li><li>• <i>Advance excel 2016 training guide, Ritu Arora</i></li><li>• <i>Microsoft Excel: Advanced Microsoft Excel Data Analysis for Business, John Slavio</i></li></ul>	



**Certificate Course –Certified Tax Accountant Plus**  
**To be implemented from the Academic year 2019-2020**

**Scheme of Evaluation**

- Exam will be conducted on modular basis. At the end of every module learners needs to appear for final exam of that respective module. i.e. 100 marks for each module
- Learners appear for online examination for four modules i.e. Advance Excel, Tally ERP 9, Income Tax and GST.
- Learners appear for practical examination for one module i.e. Live Project

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each module where the course consists of external examination. The learners shall obtain minimum of 40% marks (i.e. 40 out of 100) in the External Assessment, to pass the course and minimum of Grade C to pass examination.

Gradation system will be:

- A++ = 90% and above
- A+ = 75% and above
- A = 60% and above
- B = 50% and above
- C = 40% and above

**Certification**

After successfully completion of all modules, learners will receive certificates from College and MTSTS.

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**Department of Accounting and Finance**

**Certificate Course in Accounting Standards**



**Janardan Bhagat Shikshan Prasarak Sanstha's**

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**Department of Accounting & Finance Board of Studies in  
Accounting & Finance**

**Certificate Course – Certificate Course in Accounting Standards**

**Syllabus of Certificate Course – Certificate Course in Accounting Standards  
w.e.f. Academic Year 2021-2022**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Certificate Course	Accounting Standards
2	Eligibility for Admission	XII th Commerce of all recognised Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	--
5	No. of Semesters	Yearly Pattern
6	Level	U.G.
7	Pattern	Offline
8	Status	Original
9	To be implemented from Academic year	2021-2022

## Certificate Course in Accounting Standards

**To be implemented from the Academic year 2021-2022**

1	Preamble of the syllabus
	<p>Certificate course in Accounting Standards is a Under-graduation course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting Standards. It also recognize, Analysis and interpretation of all the accounting standards. It help for preparing financial statements in accordance with standards The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by internal assessment with 40 marks and external assessment with 60 marks.</p>

2	Objectives of the course
●	To Understand practical application of all the Accounting Standards.
●	To developed the ability to understand accounting standards in a simplified way.
●	To recognize, Analysis and interpretation of all the accounting standards.
●	To increase the reliability of the financial statements.
●	To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
●	To apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.

3	Outcomes of the course
●	To help for preparing financial statements in accordance with standards.
●	To identify the financial statements and their purpose in accordance with standards.
●	To interpret the business implications of financial statement information.
●	To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements

## Certificate Course in Accounting Standards

Sr. No.	Courses	No. of Lectures
01	Accounting Standards – I: AS 1, AS 2 (Revised), AS 3, AS 4 (Revised) & AS 5 with practical applications	15
02	Accounting Standards – II: AS 7, AS 9, AS 10 (Revised), AS 11 & AS 12 with practical applications	15
03	Accounting Standards – III: AS 13 (Revised), AS 14 (Revised), AS 15, AS 16 & AS 17 with practical applications	15
04	Accounting Standards – IV: AS 18, AS 19, AS 20, AS 21(Revised), AS 22 with practical applications	15
05	Accounting Standards – V: AS 23, AS 24, AS 25, AS 26, AS 27, AS 28 & AS 29 (Revised) with practical applications	15
06	Drafting Accounting policies, notes in Annual report with reference to accounting standards	15
<b>Total</b>		<b>90</b>

4	Detailed Syllabus
Sr. No.	Modules/ Units
1	Accounting Standards – I: AS 1, AS 2 (Revised), AS 3, AS 4 (Revised) & AS 5
	<ul style="list-style-type: none"> <li>AS – 1 Disclosure of Accounting Policies</li> <li>AS – 2 Valuation of Inventories</li> <li>AS – 3 Cash Flow Statements</li> <li>AS – 4 Contingencies and Events Occurring After the Balance Sheet Date</li> <li>AS – 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies</li> </ul>
2	Accounting Standards – II: AS 7, AS 9, AS 10 (Revised), AS 11 & AS 12
	<ul style="list-style-type: none"> <li>AS – 7 Construction Contracts</li> <li>AS – 9 Revenue Recognition</li> <li>AS – 10 Property, Plant and Equipment (Revised)</li> <li>AS – 11 The Effects of Changes in Foreign Exchange Rates</li> <li>AS – 12 Accounting for Government Grants</li> </ul>
3	Accounting Standards – III: AS 13 (Revised), AS 14 (Revised), AS 15, AS 16 & AS 17
	<ul style="list-style-type: none"> <li>AS – 13 Accounting for Investments (Revised)</li> <li>AS – 14 Accounting for Amalgamations (Revised)</li> <li>AS – 15 Employee Benefits</li> <li>AS – 16 Borrowing Costs</li> <li>AS – 17 Segment Reporting</li> </ul>
4	Accounting Standards – IV: AS 18, AS 19, AS 20, AS 21(Revised), AS 22
	<ul style="list-style-type: none"> <li>AS – 18 Related Party Disclosures</li> <li>AS – 19 Leases</li> <li>AS – 20 Earnings Per Share (EPS)</li> <li>AS – 21 Consolidated Financial Statements (Revised)</li> <li>AS – 22 Accounting for Taxes on Income</li> </ul>
5	Accounting Standards – V: AS 23, AS 24, AS 25, AS 26, AS 27, AS 28 & AS 29 (Revised)
	<ul style="list-style-type: none"> <li>AS – 23 Accounting for Investments in Associates in Consolidated Financial Statements</li> <li>AS – 24 Discontinuing Operations</li> <li>AS – 25 Interim Financial Reporting</li> <li>AS – 26 Intangible Assets</li> <li>AS – 27 Financial Reporting of Interests in Joint Ventures</li> <li>AS – 28 Impairment of Assets</li> <li>AS – 29 Provisions, Contingent Liabilities and Contingent Assets (Revised)</li> </ul>

<b>6</b>	Drafting Accounting policies, notes in Annual report with reference to accounting standards
	<ul style="list-style-type: none"> <li>• Drafting Accounting policies</li> <li>• Notes in Annual report with reference to accounting standards</li> </ul>

<b>5</b>	<b>References Books</b>
<ul style="list-style-type: none"> <li>• <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd.</li> <li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd.</li> <li>• <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back</li> <li>• <i>Compendium of Statement and Standard of Accounting</i>, ICAI</li> <li>• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• <i>Company Accounting Standards</i> by Shrinivasan Anand, Taxman, New Delhi</li> <li>• <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi</li> <li>• <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd.</li> <li>• <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>	



**Certificate Course in Accounting Standards**  
**To be implemented from the Academic year 2021-2022**

## Scheme of Evaluation

### Scheme of examination for each semester

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

#### A) Internal Assessment: 40 %

**40 Marks**

#### *Internal Assessment*

Sr. No.	Particular		Marks
01	One periodical class test		20 Marks
02	One case study/ project with presentation based on curriculum to be assessed by the teacher concerned		20 Marks
	Presentation	10 Marks	
	Written Document	10 Marks	
	<b>Total Marks</b>		<b>40 Marks</b>

**Question Paper Pattern**  
**(Periodical Class Test for the Courses at Under Graduate Programs)**

Maximum Marks: 20

Questions to be set: 02

Duration: 40 Minutes

All Questions are Compulsory

Question No	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

**B) Semester End Examination: 60 %****60 Marks**

- i) Duration: The examination shall be of 2 Hours duration
- ii) Theory question paper pattern
  - There shall be four questions each of 15 marks.
  - All questions shall be compulsory with internal choice within the questions.
  - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full Length Question	15 Marks
	<b>OR</b>	
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
	<b>OR</b>	
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
	<b>OR</b>	
Q-3	Full Length Question	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

**Note:*****Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.***

### **Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e., 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e., 24 out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester a learner will be said to have passed the course if the learner passes the Internal Assessment and External Examination together.

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**Department of Accounting and Finance**

**Certificate Course – SAP ERP FICO**



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**Board of Studies in Accounting & Finance**

**Certificate Course – SAP ERP FICO**

**Syllabus of Certificate Course – SAP ERP FICO  
w.e.f. Academic Year 2019-20**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Certificate Course	<b>SAP ERP FICO</b>
2	Course Code	SAP02
3	Eligibility for Admission	XII th Commerce of all recognised Board
4	Passing marks	40%
5	Ordinances/Regulations (if any)	
6	No. of Semesters	--
7	Level	U.G.
8	Pattern	Offline
9	Status	Revised
10	To be implemented from Academic year	2019-2020

## **Certificate Course – SAP ERP FICO**

### **To be implemented from the Academic year 2019-2020**

#### **1) Preamble of the syllabus**

Certificate Course in SAP ERP FICO Course is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel, Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. It helps companies to generate and manage financial statements for analysis and reporting and take effective business planning and decision making also it helps to employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by internal assessment with 40 marks and external assessment with 60 marks.

#### **2) Objectives of the course**

- To help companies to generate and manage financial statements for analysis and reporting.
- To help to take effective business planning and decision making.

#### **3) Course Outcome**

- To make eligible to work as an SAP Consultant, Accounts & Finance Executive and analyst programmers.
- To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.

#### 4) Detailed Syllabus

##### Certificate Course – SAP ERP FICO

###### *Modules at a Glance*

SN	Modules	No. of Lectures
1	Introduction To SAP	2
2	Organization Structure	4
3	General Ledger	8
4	Accounts Payable	12
5	Accounts Receivable	8
6	Bank Accounting	12
7	Bank director	6
8	Asset Accounting	10
Total		62



Sr. No.	Modules/ Units	No. of Lectures
1	<b>Introduction To SAP</b>	02
	<ul style="list-style-type: none"> <li>• Introduction of SAP, Concepts of SAP</li> </ul>	
2	<b>Organisation Structure</b>	04
	<ul style="list-style-type: none"> <li>• Introduction of organisation Structure, Analysis of organizational structure</li> </ul>	
3	<b>General Ledger</b>	08
	<ul style="list-style-type: none"> <li>• Finance Organizational Structures and Master Data</li> <li>• Accounting Transaction in General Ledger</li> <li>• General Ledger period end closing, General Ledger Reporting</li> </ul>	
4	<b>Accounts Payable</b>	12
	<ul style="list-style-type: none"> <li>• Finance organizational elements and Master data in Accounts Payable</li> <li>• Accounting Transactions in Accounts payable</li> <li>• Advance payments in Accounts payable</li> <li>• Automatic outgoing payments process &amp; check voiding</li> <li>• Periodic processes, Vendor Reports</li> </ul>	
5	<b>Accounts Receivable</b>	08
	<ul style="list-style-type: none"> <li>• Maintenance of Customer Master Records</li> <li>• Accounting Transactions in Accounts Receivables</li> <li>• Customer Account Reports</li> </ul>	
6	<b>Bank Accounting</b>	12
	<ul style="list-style-type: none"> <li>• Finance Organizational Structures and Bank Master Records</li> <li>• Cash journal (Petty Cash Transactions)</li> <li>• Manual and Automatic Bank Statement Entry Process Overview</li> </ul>	
7	<b>Bank director</b>	06
	<ul style="list-style-type: none"> <li>• Manually (IMG path: Financial Accounting&gt;Bank Accounting&gt; Bank Accounts&gt;Define 'House Banks')</li> <li>• Automatically (by importing the bank details using a special program)</li> </ul>	
8	<b>Asset Accounting</b>	10
	<ul style="list-style-type: none"> <li>• Concepts of Assets</li> <li>• Assets Accounting</li> </ul>	

## 5) References Books

Certificate Course – SAP ERP FICO
<ul style="list-style-type: none"><li>• <i>SAP FICO (Covers SAP ECC 6.0), by Bhushan Jairamdas Mamtani</i></li><li>• <i>SAP FI Financial Accounting, V Narayanan</i></li><li>• <i>SAP ERP Fico (Financial Accounting and Controlling) - CONFIGURATION AND USE MANAGEMENT, Andrew</i></li><li>• <i>SAP FICO Interview Questions &amp; Answers: SAP Question &amp; Answers, by mohd saif</i></li></ul>

**Certificate Course – SAP ERP FICO**  
**To be implemented from the Academic year 2019-2020**  
**Scheme of Evaluation**

- Exam will be conducted at the end of completion of course.
- Exam is online based for 100 marks.
- Duration of Exam is 2 hrs.
- Multiple Choice questions are to be asked in the examination.

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for examination. The learners shall obtain minimum of 40% marks (i.e. 40 out of 100) in the External Assessment, to pass the course.

**Certification**

After successfully completion of certificate course, learners will receive certificates from College & Technoriya e Technologies Pvt. Ltd.

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**Department of Accounting and Finance**

**Certificate Course in Stock Market**



**Janardan Bhagat Shikshan Prasarak Sanstha's**

**CHANGU KANA THAKUR**

**ARTS, COMMERCE & SCIENCE COLLEGE, NEW PANVEL (AUTONOMOUS)**

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**Department of Accounting & Finance**

**Board of Studies in Accounting & Finance**

**Certificate Course: Certificate Course in Stock Market**

**Certificate Course in Stock Market Syllabus**

**To be implemented from the Academic year 2022-2023**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Certificate	Certificate Course in Stock Market
2	Eligibility for Admission	XII th for all recognized Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	---
5	No. of Semesters	N.A
6	Level	U.G.
7	Pattern	Yearly
8	Status	Original
9	To be implemented from Academic year	2022-2023

## Certificate Course in Stock Market

1	<b>Preamble of the syllabus</b>
	<p>Certificate course in Stock Market is a certificate Course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel (Autonomous) affiliated to University of Mumbai (MH). The learners pursuing Certificate course in Stock Market. This course is used to determine the techniques used by any investor or trader for profits in the competitive, dynamic world of trading, managing trades, psychology in trading and planning, technical, utilizing charts and classic patterns. This Certificate Course would have to develop understanding of various aspects of the Indian Financial Markets. It helps to understand the fundamentals theoretical and practical concept of trading in stock market. The performance of the learners shall be evaluated into two components i.e. internal examination and external examination. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2	<b>Objectives of the course</b>
•	To understand the fundamentals theoretical and practical concept of trading in stock market.
•	To determine the techniques used by any investor or trader for profits in the competitive, dynamic world of trading, managing trades, psychology in trading and planning, technical, utilizing charts and classic patterns.
•	To ascertain Technical Analysis and the various charts used to predict the movement in the share prices.
•	To learn the trade in the stock market independently.

3	<b>Course Outcomes</b>
	<b>The students will be able to</b>
•	Apply and analyse the fundamentals Concepts relevant to trading in stock market.
•	Understand the techniques used by any investor or trader for profits in the competitive Indian financial market.
•	Evaluate and measured the market performance and the role of regulatory authorities to develop the Indian financial market.
•	Enhance the ability to trade independently in Indian financial market.

## **Certificate Course in Stock Market**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction of Capital Markets	10
2	Fundamental Analysis & Technical Analysis	10
3	Demat & Mutual Funds	10
4	Derivatives & Commodity Markets	15
5	Practical Trading in Stock Market	15
<b>Total</b>		<b>60</b>

	<b>Certificate Course in Stock Market</b>	
<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction of Capital Markets</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• An Overview of Capital Market</li> <li>• Screening and Introduction of Stock exchanges in India (BSE &amp; NSE &amp; MCX(Multi Commodity Exchange))</li> <li>• Understand the Concept of Indices (BSE Sensex, NSE Nifty etc.)</li> <li>• Practical overview of Initial Public Offering (IPO)</li> <li>• How the Indian stock market works</li> <li>• Learn the process how to Invest in Stock Market</li> </ul>	
<b>2</b>	<b>Fundamental Analysis &amp; Technical Analysis</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• <b>TECHNICAL ANALYSIS</b></li> <li>• Learn Charting Techniques Skills</li> <li>• Learn Candlestick patterns Skills</li> <li>• Live Market Technical Analysis</li> <li>• <b>FUNDAMENTALS ANALYSIS</b></li> <li>• Financial Report Analysis</li> <li>• Ratio Analysis</li> <li>• Cash Flow Analysis and Valuation of Equity</li> <li>• Trading Rules in Stock Market</li> <li>• Do's and don'ts while Investing in Markets</li> </ul>	
<b>3</b>	<b>Demat &amp; Mutual Funds</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• How to Open Demat A/c</li> <li>• An Overview of Depository Participants</li> <li>• How to Open / sign up Demat A/c</li> <li>• An overview of Mutual Funds &amp; What are Hybrid &amp; Debt Funds</li> <li>• Learn the process how to Invest in Mutual Funds Schemes</li> <li>• SIP V/S LUMP SUM INVESTMENT SCHEMES &amp; Live Calculations</li> </ul>	



<b>4</b>	<b>Derivatives &amp; Commodity Markets</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Learn Derivatives, Futures &amp; option Trades</li> <li>• Understand and learn the Commodity Market</li> <li>• Understand and learn the Currency Market</li> </ul>	
<b>5</b>	<b>Practical Trading in Stock Market</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Learn Live Market watch</li> <li>• Orders - Buy Order/Cancel order/Modify order/ Order Status</li> <li>• Holdings</li> <li>• Positions</li> <li>• Reading Contract Note</li> <li>• Trade Independently on ZERODHA, GROWW and UPSTOX etc.</li> <li>• Preparation for the Trading Day</li> </ul> <p>Learn Process of Fund Transfer and Withdrawal</p>	
	<b>TOTAL</b>	<b>50</b>

## 5. Reference Books

### Certificate Course in Stock Market

- Bhasin Nitin (2010) Financial Institutions & Financial Markets in India: Functioning & Reforms New Century Publications New Delhi.
- Burton & Lombra (2000) Financial System & The Economy, S.W. College Publishers Burton Maureen and Brown Bruce (2009) Financial System and the Economy: Principles of Money and Banking, PHI Learning, New Delhi
- Desai Vasant (2007) Fundamentals of Indian Financial System: New Challenges and Initiatives Himalaya Publishers, Mumbai.
- Harper Collin Publishers Gupta N K and Chopra Monika (2008) Financial Markets, Institutions & Services Ane Books Pvt. Ltd New Delhi.
- Khan M.Y. (2007) Indian Financial System) Tata McGraw Hill, New Delhi
- Pathak V. Bharti (2011) Indian financial systems: Markets, Institutions & Services, 3rd Edition Pearson Publishers, New Delhi
- Siddaiah Thummuluri (2011) ,Financial Services, Pearson Publishers, New Delhi
- Swamy Rita S. (2007) Financial Institutions & Markets Sheth Publishers, Mumbai

## **Certificate Course in Stock Market**

**To be implemented from the Academic year 2022-2023**

### **Scheme of Evaluation**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**A) Internal Assessment: 40 %**

**40 Marks**

<b>Sr. No.</b>	<b>Particular</b>	<b>Marks</b>
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Any two tools out of these (10 Marks each) 1. Group/ Individual Project 2. Presentation and write up on the selected topics of the subjects. 3. Case studies /Test based on Tutorials 4. Open Book Test/Book Review 5. Quiz	20 Marks

## ***Question Paper Pattern***

***(Periodical Class Test/ online examination for the Courses)***

- ❖ Maximum Marks: 20
- ❖ Duration: 30 Minutes

Particular	Marks
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True/False/Answer in One or Two Lines (Concept based Questions) (1 Marks each)	20 Marks

**B) External Assessment: 60 %**

**60 Marks**

## ***Question Paper Pattern***

Theory question paper pattern
<ol style="list-style-type: none"><li>1. There shall be four questions each of 15 marks (30 marks with internal options).</li><li>2. All questions shall be compulsory with internal options.</li><li>3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.</li><li>4. Duration: The examination shall be of 2 hours duration.</li></ol>

### **Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e., 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e., 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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## ***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Full Length Practical Question	15 Marks
	<b><i>OR</i></b>	
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
	<b><i>OR</i></b>	
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
	<b><i>OR</i></b>	
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Question	15 Marks
	<b><i>OR</i></b>	
Q-4	Short Notes (Any three out of five)	15 Marks

***Note:***

***Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.***

**Department of Accounting and Finance**

**Certificate Course in Export & Import Management Syllabus**



**Janardan Bhagat Shikshan Prasarak Sanstha's  
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**Department of Accounting & Finance**

**Board of Studies in Accounting & Finance**

**Certificate Course in Export & Import Management**

**Certificate Course in Export & Import Management Syllabus**

**To be implemented from the Academic year 2022-2023**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Certificate Course	Certificate Course in Export Import Management
2	Eligibility for Admission	XIIth Commerce of all recognized Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	---
5	No. of Semesters	---
6	Level	U.G.
7	Pattern	Yearly
8	Status	Revised
9	To be implemented from Academic year	2022-2023



## **Certificate Course in Export & Import Management**

**To be implemented from the Academic year 2022-2023**

<b>1</b>	<b>Preamble of the syllabus</b>
	<p>Certificate Course in Export Import Management Course is a certificate course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel, (Autonomous) Affiliated to University of Mumbai (MH). The students pursuing this course would have to develop understanding of various aspects of international marketing management, Indian foreign trade policy, international logistics and trade operation. It also helps to enrich knowledge of the Export &amp; Import and economy of various countries. It helps to promote a practical understanding of rules, regulations and documentations required for export &amp; import from &amp; in our country. The performance of the learners shall be evaluated into two components i.e. internal examination and external examination. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

<b>2</b>	<b>Objectives of the course</b>
●	To provide overall knowledge of international business environment and economic relations.
●	To develop analytical skills for identifying export opportunities and undertaking export Marketing in countries offering export potential for wide ranging products of Indian origin.
●	To develop an understanding towards export procedure & documentation.
●	For enhancing benefits from exports by understanding foreign trade policies.

3	Outcomes of the course
	<b>The students will be able to</b>
•	Improved overall knowledge of learners about international business environment and Economic relations.
•	Developed analytical skills for identifying export opportunities and undertaking export Marketing in countries offering export potential for wide ranging products of Indian origin.
•	Developed understanding towards export procedure & documentation.
•	Enhanced knowledge in area of logistics and benefits from exports by understanding foreign Trade policies.

	Detailed Syllabus	
	Certificate Course in Export & Import Management	
Sr. No.	Modules/Units	No. of Lectures
1	International Marketing Management	5
	<ul style="list-style-type: none"> <li>Marketing of industrial and consumer products</li> <li>Identification of export markets, product development and adaptation</li> <li>export pricing, selection of agents and other distribution channels</li> <li>procurement for exports, settlement of trade disputes</li> <li>Marketing information system and international tendering and sub-contracting.</li> </ul>	
2	India's Foreign Trade and Policy	15
	<ul style="list-style-type: none"> <li>India's foreign trade policy and its evolution</li> <li>Trends in India's foreign trade, trade balance</li> <li>Institutional framework for export promotion</li> <li>Export incentives and facilities, concept of EPZ/FTZ and 100% EOUs, quality control for exports</li> <li>Export prospects for select products and market characteristics of select markets. Direction and composition of India's Foreign Trade</li> <li>Export – Import Policy</li> <li>Export Promotion and Institutional set up.</li> <li>Deemed exports, Rupee convertibility.</li> </ul>	
3	International Trade Logistics	10
	<ul style="list-style-type: none"> <li>Micro-economic aspects of physical distribution with emphasis on international transport systems including legal aspects of transportation by sea, air and multi-modal transport and various other aspects of infrastructure for transport and physical movement of primary commodities and manufactures</li> <li>Concept of Working Capital</li> <li>Important financial ratios</li> <li>Computation of permissible bank finance – 1st &amp; 2nd method of lending.</li> </ul>	

<b>4</b>	<b>International Trade Operations &amp; Documentation</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>Regulatory Framework of Export Import, Export Sales Contract</li> <li>Methods of Payment, Export-Import Documents, Export Credit Insurance, Shipment of Export Cargo and Custom Clearance of import Cargo</li> <li>Central excise clearance,</li> <li>EDI related to custom clearance.</li> </ul> <p>General guidelines issued by the RBI for importers; Form A-1; Import licenses; Obligation of purchaser of foreign exchange; Time limit for settlement of import payments; Advance remittance; Interest on import bills – limits set by RBI; Remittances against replacement imports Guarantee for replacement Import; Receipt of import bills/documents.</p>	
<b>5</b>	<b>Global Business Environment</b>	<b>8</b>
	<ul style="list-style-type: none"> <li>Forces of Globalization &amp; Patterns of Global Political Economy,</li> <li>Multilateral Framework of international Trade &amp; its Evolution,</li> <li>Contemporary Issues at the World Trade Organization, Political Economy of Trade blocs and Regional Economic Integration, Politics &amp; Economics of the European Union</li> <li>Macroeconomics Scenario of Economy.</li> </ul>	
<b>6</b>	<b>International Trade Finance &amp; Foreign Exchange Management</b>	<b>5</b>
	<ul style="list-style-type: none"> <li>Assessing Foreign Exchange Risk</li> <li>Understanding Methods of Payment, URC-522, UCP-600</li> <li>FEMA &amp; FEDAI Guidelines</li> <li>RBI rules for Import and export of goods and services,</li> <li>Financing Options, Export &amp; Import Finance at Pre-Shipment Post-Shipment Stage,</li> <li>Factoring &amp; Forfeiting.</li> </ul>	
<b>7</b>	<b>Introduction to International Commercial Terms</b>	<b>07</b>
	<ul style="list-style-type: none"> <li>Meaning of Incoterms</li> <li>Features of Incoterms</li> <li>The Importance of Incoterms</li> <li>Common Misconception in Procurement, Supply chain and Logistics Managers related to INCOTERMS.</li> <li>Effect of INCOTERMS on cargo value i.e Invoice value of the Cargo</li> <li>Year 2020 rules Incoterms</li> <li>Does and Don'ts of Incoterms @ 2020</li> <li>EXW ,FCA ,FAS ,FOB ,CFR ,CIF ,CPT ,CIP ,DDP ,DAP ,DPU Incoterms</li> </ul>	

5	References Books
	Certificate Course in Export & Import Management
•	<ul style="list-style-type: none"><li>• Export Import Management 2nd Edition by Justin Paul and Rajiv Aserkar</li><li>• Export Import Management, Parul Gupta</li><li>• Export &amp; Import Procedure, Jignesh Vidani</li><li>• Import Export Procedures and Documentation, Raj Dev</li><li>• Export Documentation &amp; Procedure, Ravi Phadke</li></ul>

## Certificate Course in Export & Import Management

To be implemented from the Academic year 2022-2023

### Scheme of Evaluation

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**A) Internal Assessment: 40 %**

**40 Marks**

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Any two tools out of these (10 Marks each) 1. Group/ Individual Project 2. Presentation and write up on the selected topics of the subjects. 3. Case studies /Test based on Tutorials 4. Open Book Test/Book Review 5. Quiz	20 Marks

### Question Paper Pattern

*(Periodical Class Test/ online examination for the Courses)*

- ❖ Maximum Marks: 20
- ❖ Duration: 30 Minutes

Particular	Marks
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True/False/Answer in One or Two Lines (Concept based Questions) (1 Marks each)	20 Marks

**B) External Assessment: 60 %**

**60 Marks**

***Question Paper Pattern***

<b>Theory question paper pattern</b>	
1.	There shall be four questions each of 15 marks (30 marks with internal options).
2.	All questions shall be compulsory with internal options.
3.	Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.
4.	Duration: The examination shall be of 2 hours duration.

***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Full Length Question	15 Marks
Q-1	<b>OR</b> Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	<b>OR</b> Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	<b>OR</b> Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
Q-4	<b>OR</b> Short Notes (Any three out of five)	15 Marks

***Note:***

***Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.***

### **Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e., 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e., 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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**Department of Accounting and Finance**  
**Certificate Course in Logical Reasoning and Data Interpretation**



**Janardan Bhagat Shikshan Prasarak Sanstha's**  
**CHANGU KANA THAKUR**  
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**Department of Accounting & Finance**

**Board of Studies in Accounting & Finance**

**Certificate Course**

**Certificate Course in Logical Reasoning and Data Interpretation**

**Syllabus of certificate Course**

**Certificate Course in Logical Reasoning and Data Interpretation**

**To be implemented from Academic Year 2022-2023**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Certificate	Certificate Course in Logical Reasoning and Data Interpretation
2	Eligibility for Admission	XII th for all recognized Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	---
5	No. of Semesters	N.A
6	Level	U.G.
7	Pattern	Yearly
8	Status	Original
9	To be implemented from Academic year	2022-2023

## Certificate Course in Logical Reasoning and Data Interpretation

### To be implemented from the Academic year 2022-2023

1	Preamble of the syllabus
	<p>Certificate course in Logical Reasoning and Data Interpretation is a certificate course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel, (Autonomous) affiliated to University of Mumbai (MH). The learners will understand structure of arguments, Indian Logic, Data interpretation &amp; basics of mathematics. The learners pursuing this programme would have to develop understanding of various aspects of the Mathematics, Logical Reasoning, Data Interpretation and Reading comprehension. It helps to explain the basic terms of Mathematics, Logical Reasoning, Data Interpretation and Reading comprehension for competitive Examination. The performance of the learners shall be evaluated into two components i.e. internal examination and external examination. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2	Objectives of the course
	<ul style="list-style-type: none"> <li>To create an appreciation of mathematics in nature via discussions on symmetry and perspective in art.</li> </ul>
	<ul style="list-style-type: none"> <li>To Enable students to critically analyze material (information) to order to evaluate evidence, construct reasoned arguments, and communicate inferences and conclusions</li> </ul>
	<ul style="list-style-type: none"> <li>To Solve and devise solutions to a range of elementary real-world problems in mathematics</li> </ul>
	<ul style="list-style-type: none"> <li>To Explore and apply key concepts in logical thinking to business problems.</li> </ul>

<b>3</b>	<b>Outcomes of the course</b>
	<b>The Students will be able to</b>
	<ul style="list-style-type: none"> <li>Identify and re-construct arguments in articles, news, editorials, advertisements etc.</li> </ul>
	<ul style="list-style-type: none"> <li>Make sound arguments based on mathematical reasoning and/or careful analysis of data.</li> </ul>
	<ul style="list-style-type: none"> <li>Effectively communicate the substance and meaning of mathematical problems and solutions.</li> </ul>
	<ul style="list-style-type: none"> <li>Demonstrate a basic understanding of displays of univariate data such as bar graphs, histograms, dot plots, and circle graphs, including appropriate labeling.</li> </ul>

4	Detailed Syllabus	
	Certificate Course in Logical Reasoning and Data Interpretation	
<b>Sr. No.</b>	<b>Modules/ Units</b>	<b>No. of Lectures</b>
1	<b>STRUCTURE OF ARGUMENTS</b>	15
	<ul style="list-style-type: none"> <li>• Argument forms</li> <li>• structure of categorical propositions</li> <li>• Mood and Figure</li> <li>• Formal and Informal fallacies</li> <li>• Uses of language in logic</li> <li>• Connotations and denotations of terms</li> <li>• Classical Square of opposition</li> <li>• Evaluating and distinguishing deductive and inductive reasoning</li> <li>• Analogies</li> <li>• Types of Venn diagram</li> <li>• Simple and multiple uses for establishing validity of arguments</li> <li>• Coding- decoding - Letter series</li> <li>• Blood Relation</li> </ul>	
2	<b>INDIAN LOGIC</b>	10
	<ul style="list-style-type: none"> <li>• Means of knowledge.</li> <li>• Pramanas:</li> <li>• Pratyaksha (Perception)</li> <li>• Anumana (Inference)</li> <li>• Upamana (Comparison)</li> <li>• Shabda (Verbal testimony)</li> <li>• Arthapatti (Implication)</li> <li>• Anupalabddhi (Non-apprehension)</li> <li>• Structure and kinds of Anumana (inference)</li> <li>• Vyapti (invariable relation)</li> <li>• Hetvabhasas (fallacies of inference)</li> </ul>	

3	<b>DATA INTERPRETATION</b>	15
	<ul style="list-style-type: none"> <li>• Sources, acquisition and classification of Data.</li> <li>• Quantitative and Qualitative Data.</li> <li>• Graphical representation (Bar-chart, Histograms, Pie-chart, Table-chart and Line-chart) and mapping of Data.</li> <li>• Data Interpretation and Data and Governance</li> </ul>	
4	<b>MATHEMATICS</b>	15
	<ul style="list-style-type: none"> <li>• Number series</li> <li>• Direction and Distances</li> <li>• Seating Arrangement</li> <li>• Age related</li> <li>• Profit, loss, selling price, discount, Market price</li> <li>• Speed, time</li> <li>• Combine mean</li> <li>• Interest – Simple and Compound Interest</li> <li>• <u>BODMAS</u></li> <li>• <u>Permutation and Combination</u></li> <li>• Boats and Streams</li> <li>• Ratios</li> <li>• Geometry</li> <li>• Integers</li> <li>• Average</li> <li>• Mix Mathematics Competitive Examination related</li> </ul>	
5	<b>READING COMPREHENSION</b>	05
	<ul style="list-style-type: none"> <li>• Passage Reading</li> </ul>	

5	References Books
	Certificate Course in Logical Reasoning and Mathematics
	<ul style="list-style-type: none"> <li>• A Modern Approach To Logical Reasoning by R.S. Aggarwal , S chand Publication</li> <li>• Logical and Analytical Reasoning by A K Gupta , Ramesh Publishing House</li> <li>• Guide to English &amp; Logical Reasoning by Disha Experts Disha Publication</li> <li>• Data Interpretation and Analysis by Adda247 Publications ADDA247publication</li> <li>• Ugc NET/SET/ JRF Paper One Compulsory by Prof. Manoj Supekar , Sai Publication Shirdi.</li> <li>• Shobha Bagai, Pankaj Jain and Geetha Venkataraman, Mathematical Awareness, Institute of Life Long Learning, University of Delhi, 2009.</li> </ul>



**Certificate Course in Logical Reasoning and Mathematics**  
**To be implemented from the Academic year 2022-2023**

**Scheme of Evaluation**

**Scheme of Examination**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

**A) Internal Assessment: 40 %**

**40 Marks**

<b>Sr. No.</b>	<b>Particular</b>	<b>Marks</b>
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Any two tools out of these ( 10 Marks each) 1. Group/ Individual Project 2. Presentation and write up on the selected topics of the subjects. 3. Case studies /Test based on Tutorials 4. Open Book Test/Book Review 5. Quiz	20 Marks

***Question Paper Pattern***  
***(Periodical Class Test/ online examination for the Course)***

- ❖ Maximum Marks: 20
- ❖ Duration: 30 Minutes

<b>Particular</b>	<b>Marks</b>
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True/False/Answer in One or Two Lines (Concept based Questions) (1 Marks each)	20 Marks

**B) Semester End Examination: 60 %**

**60 Marks**

- Duration: The examination shall be of 2 hours duration.

***Question Paper Pattern***

<b>Theory question paper pattern</b>
<ol style="list-style-type: none"><li>1. There shall be Thirty Questions each of 2 Marks.</li><li>2. All questions shall be compulsory.</li></ol>

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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**Department of Accounting and Finance**

**Diploma in Banking and Finance**



**Janardan Bhagat Shikshan Prasarak Sanstha's**

**CHANGU KANA THAKUR**

**ARTS, COMMERCE & SCIENCE COLLEGE, NEW PANVEL (AUTONOMOUS)**

**Re-accredited 'A+' Grade by NAAC**

**'College with Potential for Excellence' Status Awarded by UGC**

**'Best College Award' by University of Mumbai**

**Department of Accounting & Finance**

**Board of Studies in Accounting & Finance**

**Program: Diploma in Banking and Finance**

**w.e.f. Academic Year 2023-24**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Programme	Diploma in Banking & Finance
2	Eligibility for Admission	XII <sup>th</sup> Commerce of all recognised Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	---
5	No. of Semesters	---
6	Level	U.G.
7	Pattern	Annually
8	Status	Revised
9	To be implemented from Academic year	2023-2024

**Diploma in Banking and Finance**  
*(To be implemented from Academic Year: 2023-2024)*

**Course Structure**

<b>Sr. No.</b>	<b>Courses</b>	<b>No. of Lectures</b>
<b>1</b>	Indian Economy & Indian Financial System	<b>60</b>
<b>2</b>	Principles & Practices of Banking	<b>60</b>
<b>3</b>	Accounting & Financial Management for Bankers	<b>60</b>
<b>4</b>	Retail Banking & Wealth Management	<b>60</b>

**Diploma Course: Diploma in Banking and Finance**  
**To be implemented from the Academic year 2023-2024**

**1. Indian Economy & Indian Financial System**

1	Preamble of the syllabus
	Diploma in Banking & Finance (Indian Economy and Indian Financial system) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire an overview of Indian economy Indian financial system and financial markets, fundamentals of economics, monetary policy and fiscal policy The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.

2	Objectives of the course
•	To understand various aspects of Indian Economy, economic reforms and concepts of International Economic Organizations.
•	To understand fundamentals of economics, scope of microeconomics and macroeconomics.
•	To study Indian financial system, banking structure and regulatory bodies.
•	To enrich knowledge of fundamental concept and working of financial products and services.

3	Course Outcomes	Bloom Taxonomy
	<b>The students will be able to:</b>	
•	describe fundamentals of economics and scope of microeconomics and macroeconomics.	Remember
•	explain various aspects of Indian economy and concepts of International Economic Organisations.	Understand
•	discuss Indian Financial system, structure and regulatory bodies of Banking system.	Understand
•	define fundamental concept of financial products and services. And distinguish working of financial products and services.	Analyze

#### ***4. Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Economic Architecture	15
2	Economic Concepts Related to Banking	15
3	Indian Financial Architecture	15
4	Financial Products and Services	15
<b>Total</b>		<b>60</b>

<b>5</b>	<b>Detailed Syllabus</b>	
	<b>Indian Economy &amp; Indian Financial System</b>	
<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Indian Economic Architecture</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• An overview of Indian Economy</li> <li>• Economic Planning in India</li> <li>• Sectors of the Indian Economy</li> <li>• Role of Priority Sector and MSME in the Indian Economy</li> <li>• Infrastructure including Social Infrastructure</li> <li>• Globalization – Impact on India</li> <li>• Economic Reforms</li> <li>• Foreign Trade Policy, Foreign Investments and Economic Development</li> <li>• International Economic Organizations (World Bank, IMF etc.)</li> <li>• Climate change, Sustainable Development Goals (SDGs)</li> <li>• Issues facing Indian Economy</li> </ul>	
<b>2</b>	<b>Economic Concepts Related to Banking</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Fundamentals of Economics, Microeconomics, Macroeconomics and Types of Economies</li> <li>• Supply and Demand</li> <li>• Money Supply and Inflation</li> <li>• Theories of Interest</li> <li>• Business Cycles</li> <li>• Monetary Policy and Fiscal Policy</li> <li>• National Income and GDP Concepts</li> <li>• Union Budget</li> </ul>	
<b>3</b>	<b>Indian Financial Architecture</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Indian Financial System – An Overview</li> <li>• Indian Banking Structure</li> <li>• Banking Regulation Act, 1949 and RBI Act, 1934</li> <li>• Development Financial Institutions</li> <li>• Micro Finance Institutions</li> <li>• Non-Banking Financial Companies</li> <li>• Insurance Companies</li> <li>• Indian Financial System - Regulators &amp; their roles</li> <li>• Reforms &amp; Developments in the Banking sector</li> </ul>	



<b>4</b>	<b>Financial Products and Services</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Overview of Financial Markets</li> <li>• Money Markets and Capital Markets</li> <li>• Fixed Income Markets - Debt / Bond Markets</li> <li>• Capital Markets and Stock Exchanges</li> <li>• Forex Markets</li> <li>• Interconnection of various markets/Market Dynamics</li> <li>• Merchant Banking Services</li> <li>• Derivatives Market including Credit Default Swaps</li> <li>• Factoring, forfaiting &amp; Trade Receivables Discounting System (TReDS)</li> <li>• Venture capital</li> <li>• Leasing and Hire Purchase</li> <li>• Credit Rating agencies &amp; their functions</li> <li>• Mutual Funds</li> <li>• Insurance Products</li> <li>• Pension Funds (include APY, NPS)</li> <li>• Guidelines on Para Banking &amp; Financial Services provided by Banks</li> <li>Real Estate Investment Funds / Infrastructure Investment Fund (concept</li> </ul>	

<b>6</b>	<b>References Books</b>
	<b>Indian Economy &amp; Indian Financial System</b>
	<ul style="list-style-type: none"> <li>• <i>Indian Economy and Financial System 2023 by IIBF</i></li> <li>• <i>JAIIB - IIBF - New 2023 Syllabus - Set of 4 Books by Macmillan - PPB + Accounting &amp; Finance + Retail Banking + Indian Economy &amp; Indian Financial System by IIBF - Indian Institute of Banking and Finance</i></li> <li>• <i>Macmillan JAIIB 2023 - Indian Economy &amp; Indian Financial System + Olive board JAIIB 2023 Practice Sets for all 4 Subjects - Set of 2 Books - 2023-24/Ed. by IIBF - Indian Institute of Banking and Finance and Olive board</i></li> <li>• <i>Indian Economy &amp; Indian Financial System - JAIIB Exam 2023 (Paper 1) - 5 Full Length Mock Tests (Solved Objective Questions) with Free Access to Online Tests by Edu Gorilla Prep Experts</i></li> <li>• <i>Jaiib-Indian Economy &amp; Indian Financial System (Descriptive) By Vms Grover &amp; Ss Kalra</i></li> </ul>

**Diploma Course: Diploma in Banking and Finance**  
**To be implemented from the Academic year 2023-2024**

**Principles & Practices of Banking**

<b>1</b>	<b>Preamble of the syllabus</b>
	Diploma in Banking & Finance (Principle of Banking Course) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various functions, rules & regulations associated with banking and facilities provided by banks. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.

<b>2</b>	<b>Objectives of the course</b>
•	To understand general operational aspects of banking, duties and rights of Bankers and Customers.
•	To understand various functions of banking.
•	To enrich the knowledge of various types of Banking Technologies.
•	To study Ethics in banks and Financial Institutions.

<b>3</b>	<b>Course Outcomes</b>	<b>Bloom Taxonomy</b>
	<b>The students will be able to:</b>	
•	explain general operational aspects of Banking, duties and rights of Bankers and customers.	Understand
•	describe various functions of Banking	Remember
•	use of various types of Banking Technologies for banking transactions.	Apply
•	use the Ethics in Banks and Financial Institutions.	Create

#### ***4. Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	General Banking Operations	15
2	Functions Of Banks.	15
3	Banking Technology	15
4	Ethics In Banks and Financial Institutions	15
<b>Total</b>		<b>60</b>

<b>5</b>	<b>Detailed Syllabus</b>	
	<b>Principles &amp; Practices of Banking</b>	
<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of Lectures</b>
<b>1</b>	<b>General Banking Operations</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Banker-Customer Relationship</li> <li>• AML-KYC Guidelines</li> <li>• Operational Aspects of KYC</li> <li>• Opening Accounts of Various Types of Customers</li> <li>• Operational Aspects of Deposit Accounts</li> <li>• Operational Aspects of Handling Clearing/Collection/Cash</li> <li>• Banker's Special Relationship</li> <li>• Foreign Exchange Remittance Facilities for Individuals</li> <li>• Operational Aspects of NRI Business</li> <li>• Foreign Currency Accounts for Residents and Other Aspects</li> <li>• Cash Management Services and Its Importance</li> <li>• Payment and Collection of Cheques and Other Negotiable Instruments</li> <li>• Responsibility of Paying Bank</li> <li>• Responsibility of Collecting Bank</li> <li>• Ancillary Services</li> <li>• Financial Inclusion &amp; Financial Literacy Customer Service Guidelines</li> <li>• Duties &amp; Rights of a Banker and Customer Rights</li> <li>• Grievance Redressal &amp; RBI Integrated Ombudsman Scheme 2021</li> <li>• The Consumer Protection Act, 2019: Preamble, Extent and Definitions</li> <li>• The Right to Information Act, 2005</li> </ul>	
<b>2</b>	<b>Functions of Banks</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Principles of Lending, Different Types of Borrowers, and Types of Credit Facilities Appraisal and Assessment of Credit Facilities</li> <li>• Operational Aspects of Loan Accounts</li> <li>• Types of Collaterals and Their Characteristics</li> <li>• Different Modes of Charging Securities</li> <li>• Documentation</li> <li>• Non-Performing Assets/ Stressed Assets</li> <li>• Important Laws Relating to Recovery of Dues</li> <li>• Contracts of Indemnity</li> <li>• Contracts of Guarantee &amp; Bank Guarantee</li> <li>• Letters of Credit</li> <li>• Deferred Payment Guarantee</li> <li>• Laws Relating to Bill Finance</li> </ul>	

	<ul style="list-style-type: none"> <li>• Credit Cards, Home Loans, Personal Loans, Consumer Loans</li> <li>• Priority Sector Advances</li> <li>• Agricultural Finance</li> <li>• Finance to MFIs/Co-Lending Arrangements with NBFCs</li> <li>• Micro, Small and Medium Enterprises in India</li> <li>• Government Sponsored Schemes</li> <li>• Self-Help Groups</li> </ul>	
<b>3</b>	<b>Banking Technology</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Essentials of Bank Computerization</li> <li>• Operational Aspects of CBS Environment</li> <li>• Alternate Delivery Channels – Digital Banking</li> <li>• Data Communication Network and EFT Systems</li> <li>• Digital Payment Systems – NPCI</li> <li>• Impact of Technology Adoption and Trends in Banking Technology</li> <li>• Security Considerations and Mitigation Measures in Banks</li> <li>• Operational Aspects of Cyber Crimes/Fraud Risk Management in Cyber Tech</li> <li>• Technology trends in Banking, e-RUPI, Fintech - RegTech, SupTech, Hashtag banking etc.</li> </ul>	
<b>4</b>	<b>Ethics In Banks and Financial Institutions</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Ethics, Business Ethics &amp; Banking: An Integrated Perspective</li> <li>• Ethics at the Individual Level</li> <li>• Ethical Dimensions: Employees</li> <li>• Work Ethics and the Workplace</li> <li>• Banking Ethics: Changing Dynamics</li> </ul>	

<b>6</b>	<b>References Books</b>
	<b>Principles &amp; Practices of Banking</b>
	<ul style="list-style-type: none"> <li>• <i>Principles and Practices of Banking Paperback – 1 January 2015 by IIBF (Author)</i></li> <li>• <i>Principles &amp; Practices of Banking: for JAIIB and Diploma in Banking &amp; Finance Examination Abinash Kumar Mandilwar</i></li> <li>• <i>Principal of Banking Utility and Economy by Data Ram Joshi</i></li> <li>• <i>Principles And Practices of Banking (Guide to JAIIB Q&amp;A) 16th Ed 2021 by NS TOOR</i></li> <li>• <i>Principles And Systems of Banking by Popli G. S. and Jain Anuradha</i></li> <li>• <i>The Principles of Banking: 619 (Wiley Finance) by Moorad Choudhry</i></li> </ul>

**Diploma Course: Diploma in Banking and Finance**  
**To be implemented from the Academic year 2023-2024**

**Accounting & Financial Management for Bankers**

<b>1</b>	<b>Preamble of the syllabus</b>
	Diploma in Banking & Finance (Accounting & Financial Management for Bankers) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would understand the basic concepts of accounting and study of financial statements and core Banking system. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.

<b>2</b>	<b>Objectives of the course</b>
•	To understand basic concepts accounting, preparation and maintenance of various books of accounts and statements.
•	To study of financial statements and core Banking system.
•	To study an overview of financial management and calculate various ratios, interest and annuities and cost of capital.
•	To understand basic concept of Taxation and methods of costing.

<b>3</b>	<b>Course Outcomes</b>	<b>Bloom Taxonomy</b>
	<b>The students will be able to:</b>	
•	define the accounting concept and prepare various books of accounts and statements.	Understand
•	describe basic concept of Taxation and methods of costing.	Understand
•	prepare final account of banking companies and cash flow statement and explain core system of banking	Apply
•	explain an overview of financial management and calculate various ratios, interest and annuities and cost of capital.	Apply



#### *4. Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Accounting Principles and Processes	15
2	Financial Statements and Core Banking Systems	15
3	Financial Management	15
4	Taxation and Fundamentals of Costing	15
<b>Total</b>		<b>60</b>

<b>5</b>	<b>Detailed Syllabus</b>	
	<b>Accounting &amp; Financial Management for Bankers</b>	
<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Accounting Principles and Processes</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Definition, Scope and Accounting Standards including Ind AS</li> <li>• Basic Accountancy Procedures</li> <li>• Maintenance of Cash/Subsidiary Books and Ledger</li> <li>• Bank Reconciliation Statement</li> <li>• Trial Balance, Rectification of Errors and Adjusting &amp; Closing Entries</li> <li>• Depreciation &amp; its Accounting</li> <li>• Capital and Revenue Expenditure</li> <li>• Bills of Exchange</li> <li>• Operational Aspects of Accounting Entries</li> <li>• Back Office Functions/Handling Unreconciled Entries in Banks</li> <li>• Bank Audit &amp; Inspection</li> </ul>	
<b>2</b>	<b>Financial Statements and Core Banking Systems</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Balance Sheet Equation</li> <li>• Preparation of Final Accounts</li> <li>• Company Accounts – I</li> <li>• Company Accounts – II</li> <li>• Cash Flow &amp; Funds Flow</li> <li>• Final Accounts of Banking Companies</li> <li>• Core Banking Systems &amp; Accounting in Computerised Environment</li> </ul>	
<b>3</b>	<b>Financial Management</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• An Overview of Financial Management</li> <li>• Ratio Analysis</li> <li>• Financial Mathematics - Calculation of Interest &amp; Annuities</li> <li>• Financial Mathematics - Calculation of YTM</li> <li>• Financial Mathematics - Forex Arithmetic</li> <li>• Capital Structure and Cost of Capital</li> <li>• Capital Investment Decisions/Term Loans</li> <li>• Equipment Leasing/Lease Financing</li> <li>• Working Capital Management</li> <li>• Derivatives</li> </ul>	

4	Taxation and Fundamentals of Costing	15
	<ul style="list-style-type: none"> <li>• Taxation: Income Tax/TDS/Deferred Tax</li> <li>• Goods &amp; Services Tax</li> <li>• An Overview of Cost &amp; Management Accounting</li> <li>• Costing Methods</li> <li>• Standard Costing</li> <li>• Marginal Costing</li> <li>• Budgets and Budgetary Control</li> </ul>	

<b>6</b>	<b>References Books</b>
	<b>Accounting &amp; Financial Management for Bankers</b>
	<ul style="list-style-type: none"> <li>• <i>Accounting &amp; Financial Management for Bankers 2023 by IIBF</i></li> <li>• <i>Macmillan JAIIB - Accounting &amp; Financial Management for Bankers + Olive board JAIIB 2023 Oractice Sets for all 4 Subjects - Set of 2 Books - New 2023-24/Ed. by IIBF - Indian Institute of Banking and Finance and Olive board</i></li> <li>• <i>Accounting &amp; Financial Management for Bankers - JAIIB Exam 2023 (Paper 3) - 5 Full Length Mock Tests (Solved Objective Questions) with Free Access to Online Tests by Edu Gorilla Prep Experts</i></li> <li>• <i>Bank Financial Management &amp; Accounting &amp; Financial Management for Bankers 2023 Product Bundle</i></li> <li>• <i>Advanced Business &amp; Financial Management &amp; Accounting &amp; Financial Management for Bankers 2023 Product Bundle</i></li> </ul>

**Diploma Course: Diploma in Banking and Finance**  
**To be implemented from the Academic year 2023-2024**

**Retail Banking & Wealth Management**

<b>1</b>	<b>Preamble of the syllabus</b>
	Diploma in Banking & Finance (Retail Banking & Wealth Management) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various functions, rules & regulations associated with banking and facilities provided by banks. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.

<b>2</b>	<b>Objectives of the course</b>
•	To understand basic concept retail banking and its role in banking operations.
•	To study of various types of Retail Products and recovery procedure of retail products.
•	To understand concept of marketing of Banking products and services and modes and delivery channels of retail banking.
•	To understand the basic concept of wealth management, structure of capital market and role of wealth management

3	Course Outcomes	Bloom Taxonomy
	<b>The students will be able to:</b>	
•	define the basic concept of wealth management, summarize structure of capital market and describe the role of wealth management	Remember
•	describe basic concept of retail banking and its role in banking operation.	Understand
•	explain various types of Retail Products and recovery procedure of retail products.	Understand
•	discuss concept of marketing of Banking products and identify modes and delivery channels of retail banking	Apply

#### *4. Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Retail Banking	15
2	Retail Products and Recovery	15
3	Support Services – Marketing of Banking Services/Products	15
4	Wealth Management	15
<b>Total</b>		<b>60</b>

<b>5</b>	<b>Detailed Syllabus</b>	
	<b>Retail Banking &amp; Wealth Management</b>	
<b>Sr. No.</b>	<b>Modules / Units</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Retail Banking</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Retail Banking: Introduction</li> <li>• Retail Banking: Role within the Bank Operations</li> <li>• Applicability of Retail Banking Concepts and Distinction between Retail and Corporate/Wholesale Banking</li> <li>• Branch Profitability</li> </ul>	
<b>2</b>	<b>Retail Products and Recovery</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Customer Requirements</li> <li>• Product Development Process</li> <li>• Credit Scoring</li> <li>• Important Retail Liability Products</li> <li>• Important Retail Asset Products</li> <li>• Credit and Debit Cards</li> <li>• Remittance Products</li> <li>• Digitization of Retail Banking Products</li> <li>• Role of AI and Technology in Retail Banking</li> <li>• Recovery of Retail Loans</li> <li>• Management Information Systems</li> <li>• Securitization</li> </ul>	
<b>3</b>	<b>Support Services – Marketing of Banking Services/Products</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Marketing – An Introduction</li> <li>• Delivery Channels in Retail Banking</li> <li>• Delivery Models</li> <li>• Customer Relationship Management in Retail Banking</li> <li>• Service Standards for Retail Banking</li> <li>• Marketing Information Systems- A Longitudinal Analysis</li> </ul>	
<b>4</b>	<b>Wealth Management</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Importance of Wealth Management</li> <li>• Investment Management</li> <li>• Tax Planning</li> <li>• Other Financial Services Provided by Banks</li> </ul>	



6	References Books
	<b>Retail Banking &amp; Wealth Management</b>
	<ul style="list-style-type: none"> <li>• <i>Retail Banking &amp; wealth management 2023 by IIBF</i></li> <li>• <i>Retail Banking &amp; Wealth Management - JAIIB Exam 2023 (Paper 4) - 5 Full Length Mock Tests (Solved Objective Questions) with Free Access to Online Tests by Edu Gorilla Prep Experts</i></li> <li>• <i>Macmillan JAIIB 2023 - Retail Banking &amp; Wealth Management - IIBF + Olive board JAIIB Practice Set for all 4 Subjects - Set of 2 Books - 2023-24/Ed. by IIBF - Indian Institute of Banking and Finance and Olive board</i></li> <li>• <i>Retail Banking (CAIIB 2018) by Indian Institute of Banking Finance</i></li> <li>• <i>Retail Banking &amp; Wealth Management - JAIIB Exam 2023 (Paper 4) - 5 Full Length Mock Tests (Solved Objective Questions) with Free Access to Online Test by Edu Gorilla Prep Experts</i></li> </ul>

**Diploma in Banking and Finance**  
**To be implemented from the Academic year 2023-2024**

**Scheme of Evaluation**

**Scheme of examination for each semester**

The performance of the learners shall be evaluated into two components. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**A) Internal Assessment: 40 %**

**40 Marks**

***Internal Assessment***

<b>Sr. No.</b>	<b>Particular</b>	<b>Marks</b>
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group / Individual Survey Project / Presentation and write up on the selected topics of the subjects / Case Studies / Test based on tutorials / Book Review / Poetry Appreciation / Open Book Test	15 Marks
03	Active Participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
	<b>Total Marks</b>	<b>40 Marks</b>

### **Question Paper Pattern**

**(Periodical Class Test for the Courses at Under Graduate Programs)**

Maximum Marks: 20

Questions to be set: 02

Duration: 40 Minutes

All Questions are Compulsory

<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) ( 1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

**B) Semester End Examination: 60 %**

**60 Marks**

- Duration: The examination shall be of 2 hours duration.

<b>Theory question paper pattern</b>
<ol style="list-style-type: none"><li>1. There shall be four questions each of 15 marks.</li><li>2. All questions shall be compulsory with internal options.</li><li>3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.</li></ol>

***Question Paper Pattern  
(Theoretical Courses)***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Multiple Choice Questions (1 Mark each)	30 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Short Notes (Any three out of five)	15 Marks

***Note:***

***Theory question of 15 marks may be divided into two sub-questions of 7/8 and 10/5 Marks.***

**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain a minimum of 40% marks (i.e., 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e., 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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**Department of Accounting and Finance**

**Remedial course in Cost Accounting**



**Janardan Bhagat Shikshan Prasarak Sanstha's  
CHANGU KANA THAKUR  
ARTS, COMMERCE & SCIENCE COLLEGE, NEW PANVEL (AUTONOMOUS)**

**Re-accredited 'A+' Grade by NAAC  
'College with Potential for Excellence' Status Awarded by UGC  
'Best College Award' by University of Mumbai**

**Department of Accounting & Finance**

**Board of Studies in Accounting & Finance**

**Course: Remedial Course in Cost Accounting**

**Remedial Course in Cost Accounting Syllabus**

**To be implemented from the Academic year 2022-2023**

## Remedial course in Cost Accounting

1	Preamble of the syllabus
	<p>Remedial course in Cost Accounting is a remedial Course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel (Autonomous) affiliated to University of Mumbai (MH). The learners pursuing Remedial course in Cost Accounting. This course is used to help learners to improve their key academic Cost Accounting skills including various aspects of cost accounting. This Remedial Course would have to develop understanding of various aspects of the Cost Accounting. It helps to ascertain costs and prepare Cost Sheets, also to evaluate the material procurement procedure, inventory control and inventory accounting. The performance of the learners shall be evaluated into two components i.e. internal examination and external examination. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2	Objectives of the course
•	To ascertain costs and prepare Cost Sheets.
•	To evaluate the material procurement procedure, inventory control and inventory accounting.
•	To Prepare the attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.
•	To analysis of overheads, allocation, absorption and apportionment of overheads.

3	Course Outcomes
	<b>The students will be able to</b>
•	classify various aspects of costs and prepare cost sheet.
•	explain the material procurement procedure, inventory control and inventory accounting.
•	determine the attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.
•	Distinguish various overheads, allocation, absorption and apportionment of overheads.

## Remedial course in Cost Accounting

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Introduction To Cost Accounting	06
2	Material Costing	08
3	Labour Costing	08
4	Overheads	08
<b>Total</b>		<b>30</b>

#### 4. Detailed Syllabus

Sr. No.	Modules / Units	No. of Lectures
1	<b>Introduction To Cost Accounting</b>	<b>06</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Definition of Costing, Cost Accounting &amp; Cost Accountancy, Cost Concepts</li> <li>• Difference between Cost Accounting &amp; Financial Accounting</li> <li>• Advantages &amp; Disadvantages of Cost Accounting</li> <li>• Unit Costing</li> <li>• Classification of Costing</li> <li>• Types of Costs</li> <li>• Elements of Cost Sheets</li> </ul>	
2	<b>Material Costing</b>	<b>08</b>
	<ul style="list-style-type: none"> <li>• Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification</li> <li>• Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory</li> <li>• Inventory accounting - Calculation of EOQ, Raw Material Turnover ratio.</li> </ul>	
3	<b>Labour Costing</b>	<b>08</b>
	<ul style="list-style-type: none"> <li>• Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives</li> <li>• Labour turnover</li> <li>• Utilisation of labour, Direct and indirect labour, charging of labour cost, Identifying labour hours with work orders.</li> </ul>	
4	<b>Overheads</b>	<b>08</b>
	<ul style="list-style-type: none"> <li>• Functional analysis — Factory, Administration, Selling and Distribution</li> <li>• Behavioral analysis — Fixed, Variable, semi variable cost</li> <li>• Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates</li> </ul>	



## 5) References Books

Remedial course in Cost Accounting
<ul style="list-style-type: none"><li>• <i>Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</i></li><li>• <i>Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li><li>• <i>Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li><li>• <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</i></li><li>• <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</i></li><li>• <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</i></li><li>• <i>Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</i></li><li>• <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D.Vashist, S. Chand and Company (P) Ltd., New Delhi</i></li><li>• <i>Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</i></li><li>• <i>Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</i></li></ul>

## Remedial Course in Cost Accounting To be implemented from the Academic year 2022-2023

### Scheme of Evaluation

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

**A) Internal Assessment: 40 %** **40 Marks**

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Any two tools out of these (10 Marks each) 1. Group/ Individual Project 2. Presentation and write up on the selected topics of the subjects. 3. Case studies /Test based on Tutorials 4. Open Book Test/Book Review 5. Quiz	20 Marks

### Question Paper Pattern

*(Periodical Class Test/ online examination for the Courses at Under Graduate Programmes)*

- ❖ Maximum Marks: 20
- ❖ Duration: 30 Minutes

Particular	Marks
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True/False/Answer in One or Two Lines (Concept based Questions) (1 Marks each)	20 Marks

**B) External Assessment: 60 %**

**60 Marks**

***Question Paper Pattern***

<b>Theory question paper pattern</b>
<ol style="list-style-type: none"><li>1. There shall be four questions each of 15 marks (30 marks with internal options).</li><li>2. All questions shall be compulsory with internal options.</li><li>3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.</li><li>4. Duration: The examination shall be of 2 hours duration.</li></ol>



**Passing Standard**

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e., 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e., 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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### ***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Full Length Practical Question	15 Marks
	<b>OR</b>	
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
	<b>OR</b>	
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
	<b>OR</b>	
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Question	15 Marks
	<b>OR</b>	
Q-4	Short Notes (Any three out of five)	15 Marks

***Note:***

***Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.***

**Department of Accounting and Finance**

**Remedial course in Financial Management**



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**Department of Accounting & Finance**

**Board of Studies in Accounting & Finance**

**Remedial Course: Remedial course in Financial Management**

**Remedial course in Financial Management syllabus**

**To be implemented from the Academic year 2022-2023**

## Remedial course in Financial Management

1	Preamble of the syllabus
	<p>Remedial course in Financial Management is a remedial Course of Department of Accounting &amp; Finance, Changu Kana Thakur Arts, Commerce &amp; Science College, New Panvel (Autonomous) affiliated to University of Mumbai (MH). The learners pursuing Remedial course in Financial Management will help learners to improve their key academic Financial Management skills including various aspects of Financial Management. This Remedial Course would have to develop understanding of various aspects of the Financial Management. It helps to understand the fundamental financial mathematics by computing simple and compound interest, Annuity and depreciation of Assets, also to explain the basic aspects of Financial Management and describe the types of financing. The performance of the learners shall be evaluated into two components i.e. internal examination and external examination. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2	Objectives of the course
•	To explain the basic aspects of Financial Management and describe the types of financing.
•	To Compute time value of money and to know the concepts in valuation
•	To understand the fundamental financial mathematics by computing simple and compound interest, Annuity and depreciation of Assets.
•	To define and measure the cost of capital and calculate WACC

3	Course Outcomes
	<b>The students will be able to</b>
•	Explain the various aspects of Financial Management and to describe the sources of financing
•	Apply the techniques of valuation and calculate time value of money
•	Compute the fundamental financial mathematics by computing simple and compound interest, Annuity and depreciation of Assets.
•	Measure the cost of individual components of capital and to calculate WACC

## **Remedial course in Financial Management**

### ***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Financial Management	04
2	Time value of Money	06
3	Financial Mathematics	10
4	Cost of Capital	10
<b>Total</b>		<b>30</b>

#### 4. Detailed Syllabus

Sr. No.	Modules / Units	No. of Lectures
1	<b>Introduction to Financial Management</b>	<b>04</b>
	<ul style="list-style-type: none"><li>Introduction to Financial Management: Introduction, Meaning, Importance, Scope and Objectives of financial management, Role &amp; Function of finance executives.</li></ul>	
2	<b>Time Value of Money</b>	<b>06</b>
	<ul style="list-style-type: none"><li>The Time Value of Money, Present Value, Internal Rate of Return, Bonds Returns</li><li>The Returns from Stocks, Annuity, Techniques of Discounting, Techniques of Compounding</li></ul>	
3	<b>Financial Mathematics</b>	<b>10</b>
	<ul style="list-style-type: none"><li>Simple and Compound Interest: Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest</li><li>Annuity-Present and future value-sinking funds Depreciation of Assets: Equated Monthly Installments (EMI)-using flat interest rate and reducing balance method.</li></ul>	
4	<b>Cost of Capital</b>	<b>10</b>
	<ul style="list-style-type: none"><li>Measurement of Cost of Capital Calculate WACC, Marginal cost of capital and Effective interest rate, (Including Practical Problems)</li></ul>	
	<b>Total</b>	<b>30</b>



## 5. References Books

Remedial course in Financial Management
<ul style="list-style-type: none"><li>• <i>Fundamentals of Financial Management</i> by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</li><li>• <i>Fundamentals of Financial Management</i> by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</li><li>• <i>Fundamentals of Financial Management</i> by Vyuptakesh Sharma, Pearson Education, New Delhi</li><li>• <i>Fundamentals of Financial Management</i> by J.C. Van Horne, Prentice Hall of India, New Delhi</li><li>• <i>Financial Management: Text and Problems</i> by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi</li><li>• <i>Financial Management: Theory and Practice</i> by Prasanna Chandra, Tata McGraw Hill, New Delhi</li><li>• <i>Financial Management</i> by I.M. Pandey, Vikas Publishing House, New Delhi</li></ul>

## **Remedial course in Financial Management**

**To be implemented from the Academic year 2022-2023**

### **Scheme of Evaluation**

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

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**40 Marks**

<b>Sr. No.</b>	<b>Particular</b>	<b>Marks</b>
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### ***Question Paper Pattern***

***(Periodical Class Test/ online examination for the Courses at Under Graduate Programmes)***

- ❖ Maximum Marks: 20
- ❖ Duration: 30 Minutes

<b>Particular</b>	<b>Marks</b>
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**B) External Assessment: 60 %**

**60 Marks**

***Question Paper Pattern***

**Theory question paper pattern**

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### ***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

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	<b>OR</b>	
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
	<b>OR</b>	
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
	<b>OR</b>	
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Question	15 Marks
	<b>OR</b>	
Q-4	Short Notes (Any three out of five)	15 Marks

***Note: Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.***