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: B.Com. Accounting & Finance

Revised Syllabus of F.Y.B.Com. Accounting & Finance
Sem. I & II
Choice Based Credit & Grading System (60:40)
w.e.f. Academic Year 2022-23

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Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B. Com. Accounting & Finance Syllabus

Sr. No.	Heading	Particulars
1	Title of Programme	B.Com. Accounting & Finance
2	Eligibility for Admission	HSC / equivalent examination passed from Higher Secondary Education Board
3	Passing marks	45% for General category 40% for Reserved category
4	Ordinances/Regulations (if any)	---
5	No. of Semesters	Six
6	Level	U.G.
7	Pattern	Semester (60:40)
8	Status	Revised
9	To be implemented from Academic year	2022-2023

Programme - B.Com. Accounting and Finance

Preamble

The B.Com. Accounting and Finance programme is started with an aim to produce ethical accounting graduates who have the academic and professional base of knowledge to meet the challenges posed by a dynamic global business environment through our teaching, service and research.

The main objectives of the Program are:

➤ To inculcate practical approach amongst the learners by using innovative technology in the field of Accounting and Finance.

➤ To enable learners to be an active instrument in changing business environment in global scenario.

➤ To produce quality graduates who can apply fundamental and specialist knowledge to critically evaluate business and management issues and provides solutions.

➤ To prepare the learners to be a true nation builders through the world of Accounting and Finance.

➤ To equip the learners with fundamental accounting skills and principles necessary for the preparation of books of accounts and financial statements.

➤ To equip the learners with theoretical and practical skills in ICT to enable them compete favourably in today's knowledge economy.

➤ To equip learners with communication skills required to effectively run and manage business office.

➤ To give learners the knowledge that will sharpen their understanding of the systems of Accounting and Finance.

➤ To describe the scope of financial management as a function of firm, to enable Students understand the decision making process in key financial management areas.

Programme Outcomes

PO1-Disciplinary knowledge: Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.

PO2-Communication Skills: Develop ability to express thoughts and ideas effectively in writing and oral related to business Communication.

PO3-Critical thinking: Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO4-Problem solving: Ability to think rationally, analyse situations and solve problems adequately.

PO5- Research-related skills: Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.

PO6- Cooperation/Team work: To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.

PO7- Scientific reasoning: Ability to critically analyse, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.

P08-Information/digital literacy: Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.

P09-Self-directed learning: Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.

PO10- Multicultural competence: Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.

PO11- Social Interaction: Ability to elicit views of others, mediate disagreements and help reach conclusions in group setting.

Programme Specific Outcomes

Name of the Programme: B. Com. Accounting and Finance	Programme Coordinator: Dr. N. E. Koli	Head of the Department: Dr. N. E. Koli
	After completing the Programme in B. Com. Accounting and Finance, Student will able to:	
PSO1	Acquire conceptual, fundamental and application based knowledge in accountancy, auditing, finance, taxation, law, economics, commerce, communication, research and information technology.	
PSO2	Apply communication skills, soft skills, group discussion skills and presentation skills for drafting, data processing and presentation with the help of office productivity tools and effective communication techniques.	
PSO3	Prepare, analyse, Evaluate and interpret financial statements and analysing auditing techniques by applying critical thinking skills, analytical skills and problem solving skills.	
PSO4	Develop, estimate and forecast cost of product, budget, tax liability and financial structure of the various forms of organisation and design research	

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I & II Syllabus
To be implemented from the Academic year 2022-2023

Course Structure

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	*Elective Courses (EC)*		*1*	*Elective Courses (EC)*	
1	Financial Accounting - I	**03**	1	Financial Accounting - II	**03**
2	Cost and Management Accounting - I	**03**	2	Financial Management - I	**03**
3	Business Mathematics	**03**	3	Business Statistics	**03**
2	*Ability Enhancement Courses (AEC)*		*2*	*Ability Enhancement Courses (AEC)*	
2A	*Ability Enhancement Compulsory Course (AECC)*		*2A*	*Ability Enhancement Compulsory Course (AECC)*	
4	Information technology - I	**03**	4	Business Communication - I	**03**
2B	**Skill Enhancement Courses (SEC)*		**2B**	***Skill Enhancement Courses (SEC)*	
5	Any one course from the following list of the courses	**02**	5	Any one course from the following list of the courses	**02**
3	*Core Courses (CC)*		*3*	*Core Courses (CC)*	
6	Business Law - I	**03**	6	Business Law - II	**03**
7	Business Economics - I	**03**	7	Commerce	**03**
4	*Skill Enhancement Courses (CC)*		*4*	*Skill Enhancement Courses (CC)*	
8	Effective Communication Skills	02	8	Learning Mathematics and Statistics using Software	02
	Total Credits	**22**		**Total Credits**	**22**

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		***List of Skill Enhancement Courses (SEC) for Semester II (Any One)*	
1	Foundation Course – I	1	Foundation Course – II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I Syllabus
To be implemented from the Academic year 2022-2023

Semester I

Sr. No.	Course Code	Course Title	Credits	L / Week
1	UAF1FA1	Financial Accounting- I	3	4
2	UAF1CMA	Cost & Management Accounting - I	3	4
3	UAF1BMA	Business Mathematics	3	4
4	UAF1IT1	Information technology - I	3	4
5	UAF1BL1	Business Law - I	3	4
6	UAF1EC1	Business Economics – I	3	4
7	UAF1FC1	**Any one course from the following list of the courses** a. Foundation Course – I b. Foundation Course in NSS – I c. Foundation Course in NCC – I d. Foundation Course in Physical Education – I	2	4
8		Effective Communication Skills	2	
		Total	**22**	

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I Syllabus
To be implemented from the Academic year 2022-2023

Elective Courses (EC)

1. Financial Accounting - I

1	Preamble of the syllabus
	B.Com. Accounting & Finance is a under graduate programme 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 learners pursuing this programme would have to develop understanding of various aspects of the Financial Accounting. It helps to acquire knowledge regarding accounting standards and its applicability, also to explain concepts and classification of revenue and expenditure with ASG. 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.

2	Objectives of the course
•	To acquire knowledge regarding accounting standards and its applicability
•	To explain concepts and classification of revenue and expenditure with ASG.
•	To prepare various financial statements of manufacturing concern with closing entries
•	To allocate common expenditure of the organization among various department on appropriate basis

3	Course Outcomes
	The Students will be able to
•	Solve practical problems regarding inventory valuation by FIFO and weighted average method.
•	Classify the receipt and expenditure and prepare the final account of manufacturing concern.
•	Calculate the various ratios and prepare the Departmental Final account.
•	Estimate hire purchase price and calculate interest on hire purchase transactions.
•	Demonstrate accounting for foreign exchange transaction under AS-11

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I Syllabus
To be implemented from the Academic year 2022-2023

1. Financial Accounting – I
(Course Code - UAF1FA1)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI	15
2	Inventory Valuation	05
3	Final Accounts	15
4	Departmental Accounts	10
5	Accounting for Hire Purchase	10
6	AS-11 Accounting For Foreign Exchange Transaction	05
	Total	**60**

4) Detailed Syllabus

Sr. No.	Modules / Units
1	**Accounting Standards issued by ICAI**
	• **Accounting Standards:** Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: • **AS – 1: Disclosure of Accounting Policies** (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations • **AS – 2: Valuation of Inventories (Stock)** (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations **AS -12 : Government Grants** (a) Introduction (b) Methods of Accounting for Government Grants (c)Refunds of Government Grant (d) Disclosure • **AS -9 : Revenue Recognition** (a) Meaning, Definition (b) Sale of Goods, Rendering of Services (c) Effects of uncertainties on Revenue Recognition (d) Disclosure (e) Illustration • **AS -10 : Property Plant & Equipment** (a) Meaning (b) Applicability (c) Recognition of Assets (d) Measurement of cost of the Assets (e) Depreciation
2	**Inventory Valuation**
	• Meaning of Inventories • Cost for Inventory Valuation • Inventory Systems : Periodic Inventory System and Perpetual Inventory System • Valuation: Meaning and Importance • Methods of Stock Valuation as per AS – 2: • FIFO and Weighted Average Method • Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet
3	**Final Accounts**
	• Expenditure a) Capital (b) Revenue • Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)
4	**Departmental Accounts**
	• Meaning , Basis of Allocation of Expenses and Incomes / Receipts • Inter Departmental Transfer: At Cost Price and Invoice Price, Stock Reserve • Departmental Trading and Profit and Loss Account and Balance Sheet

5	**Accounting for Hire Purchase**
	• Meaning , Calculation of Interest • Difference between Hire Purchase agreement and instalment payment agreement • Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price, Calculation of Cash Price • Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor • Calculate and record the value of reposed goods and profit on resale of such goods
6	**AS-11 Accounting For Foreign Exchange Transaction**
	• Introduction • In relation to purchase and sale of goods, services, receipts, payments, assets loan and credit transactions. • Computation and treatment of exchange rate differences

5) References Books

Financial Accounting - Paper I
• *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi* • *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi* • *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi* • *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai* • *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi* • *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai* • *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi* • *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc* • *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida* • *Compendium of Statement and Standard of Accounting, ICAI* • *Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai* • *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai* • *Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi* • *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi* • *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi* • *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi* • *Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I Syllabus
To be implemented from the Academic year 2022-2023

Elective Courses (EC)

2. Cost & Management Accounting – I

1	Preamble of the syllabus
	B.Com. Accounting & Finance is a under graduate programme 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 learners pursuing this programme would have to develop understanding of various aspects of the Cost and Management Accounting. It helps to explain the basic terms of Cost Accounting, also to define in detail concept of overheads. 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.

2	Objectives of the course
•	To discuss the meaning evaluation, objectives, Scope, Features of Cost Accounting.
•	To understand the Inventory Management Technique, ABC analysis, and Stock Levels of Material.
•	To describe difference between Employees cost and Direct expenses.
•	To discuss Methods of allocation, apportionment and absorption of overheads and Accounting and control of overheads and production overhead, administrative overhead and selling & distribution overhead.

3	Course Outcomes
	The students will be able to
•	Explain meaning, objectives and scope, features of Cost Accounting.
•	Define the material procurement procedure, and calculate inventory stock level and prepare stock ledger.
•	Calculate employees cost and ascertain direct expenses of various items.
•	Calculate of Various overhead rates.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I Syllabus
To be implemented from the Academic year 2022-2023

2. Cost & Management Accounting - I
(Course Code - UAF1CMA)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Employee Cost and Direct Expense	15
4	Overheads	15
	Total	**60**

4) Detailed Syllabus

Sr. No.	Modules / Units
1	**Introduction to Cost Accounting**
	- Evolution - Objectives and Scope of Cost Accounting - Importance and Advantages of Cost Accounting - Difference between Cost Accounting and Financial Accounting - Limitations of Financial Accounting - Definitions: Cost, Costing and Cost Accounting - Classification of Cost on Different Bases - Cost Allocation and Apportionment - Coding System - Essentials of Good Costing System - CAS : Introduction to CAS, Objective and Functions of CASB, Overview of Cost Accounting Standards, CAS – 1 Cost Accounting Standard on "CLASSIFICATION OF COST"
2	**Material Cost**
	- Material Cost: The Concept - Material Control Procedure - CAS 6 Material Cost, Inventory Management Technique: VED analysis, FSN analysis, SDE analysis. - Documentation. - Stock Ledger, Bin Card - Stock Levels, ABC analysis, Inventory Turnover Ratio - Economic Order Quantity (EOQ)
3	**Employee Cost and Direct Expense**
	- Meaning and importance of employee cost, attendance and payroll procedure - Meaning and treatment of Idle time and Overtime Cost - Computation of Employee Turnover, - Various methods of remuneration, Incentive system (Wages, Bonus, etc.) - Absorption of wages, Efficiency rating procedure - Direct Expenses; Measurement & Treatment of Direct Expenses - CAS 7 Employee Cost
4	**Overheads**
	- Concept of overheads –Production OH, Administrative OH and Selling & Distribution OH - Methods of allocation, apportionment and absorption of overheads - Treatment of under-absorption and over-absorption of overheads - Accounting and control of overheads - Various methods to calculate overhead rate - CAS 10 Direct Expenses, - CAS 11 Administrative Overheads, - CAS 15 Selling and Distribution overheads.

5) References Books

Cost Accounting - Introduction and Element of Cost – I
• *Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi* • *Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai* • *Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai* • *Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi* • *Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta* • *Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai* • *Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi* • *Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D.Vashist, S. Chand and Company (P) Ltd., New Delhi* • *Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana* • *Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., NewDelhi*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023
Core Courses (CC)
3. Business Mathematics – I

1	Preamble of the syllabus
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2	Objectives of the course
•	To compute and compare the ratio and understand the concept and application of inverse ratio.
•	To define determinants and understand relationship between determinants to matrices.
•	To familiarize with the concept of Rate of change of quantities, increasing and Decreasing functions and maxima minima function.
•	To understand and find out the number of ways in which a given number of objects can be select and arranged through permutation and combination.
•	To apply key concepts in logical thinking to solve problems or make appropriate decisions.

3	Course Outcomes
	The Students will be able to ;
•	Demonstrate concept of Ratio, Proportion, Indices and Logarithms.
•	Evaluate matrix operations and determinants of a matrix.
•	Solve various problems of derivatives and apply optimization technique in economic.
•	Define and evaluate permutation and combination.
•	Describe the basic concepts of quantitative ability and logical reasoning Skills.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I Syllabus
To be implemented from the Academic year 2022-2023

3. Business Mathematics
(Course Code - UAF1BMA)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Ratio, Proportion, Indices and Logarithms	10
2	Matrices and Determinants	15
3	Derivatives and Application of Derivatives	15
4	Elementary Financial Mathematics	15
5	Logical Reasoning	05
	Total	**60**

4) Detailed Syllabus

Sr. No.	Modules / Units
1	**Ratio, Proportion, Indices and Logarithms**
	• Ratio : Definition, Continued Ratio and Inverse Ratio • Proportion : Continued Proportion, Direct Proportion and Inverse Proportion • Indices and Logarithms: Indices, Logarithm, Fundamentals Laws of Logarithms, Logarithms Tables, Antilogarithms, Relation between Indices and logarithms.
2	**Matrices and Determinants**
	• Matrices: Some important definitions and some important results. Matrix operation (Addition, scalar multiplication , matrix multiplication, transpose of a matrix) • Determinants of a matrix of order two or three: properties and results of Determinants • Solving a system of linear equations using Cramer's rule • Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method • Case study: Input Output Analysis
3	**Derivatives and Application of Derivatives**
	• **Introduction and Concept:** Derivatives of constant function, logarithmic functions, polynomial and exponential function • **Rules of derivatives**: addition, multiplication, quotient • Second order derivatives • **Application of Derivatives**: Maxima, Minima, Average Cost and Marginal Cost. • Total revenue, Marginal revenue, Average revenue. Average and Marginal profit.Price elasticity of demand
4	**Elementary Financial Mathematics**
	• **Functions:** Algebraic functions and the functions used in business and economics • • • • , Break Even and Equilibrium point. • **Permutation and Combination:**(Simple problems to be solved with the calculator only) • **Liner Equations:** Simultaneous Equation, Quadratic Equation, Cubic Equation, Simple Equation.
5	**Logical Reasoning**
	• **Series:** Number series, perfect square series, perfect cube series, geometric series, alphabet series, letter series, and continued series. • **Coding-Decoding:** letter coding and number coding. • Odd man out

5) References Books

Business Mathematics

- *Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.*
- *Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.*
- *Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.*
- *Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.*
- *Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.*
- *Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.*
- *Securities Laws & Regulation of Financial Market: Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.*
- *Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.*
- *Indian Mutual Funds Handbook: By Sundar Shankaran, Vision Books, 2006, Sections 1.7, 1.8.1, 6.5 & Annexures 1.1to 1.3.*
- *STATISTICS by Schaum Series.*
- *Operations Research by Gupta and Kapoor*
- *Operations Research by Schaum Series*
- *Fundamentals of Statistics - D. N. Elhance.*
- *Statistical Methods - S.G. Gupta (S. Chand & Co.*
- *Statistics for Management - Lovin R. Rubin D.S. (Prentice Hall of India)*
- *Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.*
- *Modern Business Statistics - (Revised}-B. Pearles & C. Sullivan –Prentice Hall of India.*
- *Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited*
- *Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons*
- *Business Mathematics: A P Verma, Asian Books Pvt.: Limited.*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Ability Enhancement Courses
3. Information technology – I

1	Preamble of the syllabus
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2	Objectives of the course
•	To understand the basics of computer and Microsoft office.
•	To provide information about SQL.
•	To develop the knowledge of web and its uses.
•	To enhance the knowledge about different emerging technologies.

3	Course Outcomes
	The students will be able to
•	describe history and parts of computers and demonstrate the knowledge of hardware, software and networks.
•	make use of various office productivity tools such as Microsoft word, Excel, PowerPoint, Access
•	understand the concept of E-commerce and M-commerce in personal and professional life and analyse the impact of e-commerce and m-commerce for developing business models and strategies.
•	describe the use of database and SQL in business organisation.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

4. Information Technology - I
(Course Code - UAF1IT1)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Computers	05
2	Office Productivity Tools –I	15
3	Office Productivity Tools –II	10
4	Introduction to Internet Web	05
5	Electronic Commerce & Mobile Commerce	10
6	Database and SQL	15
	Total	**60**

4. Detailed Syllabus

Sr. No.	Modules / Units
1	**Introduction to Computers**
	• History of Computers, Parts of Computers, Network Infrastructure • **Hardware**: Specifications and Data Storage Management • **Software**: Concept of System Software and Applications • **Networking**: Introduction and types of network topologies
2	**Office Productivity Tools - I**
	• **Word:** Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up • **Spreadsheet:** Create Worksheets and Workbooks, Format Worksheets and Workbooks, Customize Options and Views for Worksheets and Workbooks, Apply Custom Data Formats and Validation, Apply Advanced Conditional Formatting, Filtering, Modify Custom Workbook Elements, Create and Manage Tables, Table Styles, Filter and Sort a Table, Create, Format, Insert Charts, Create, Manage Pivot Table and Charts. **Basic Functions in Spreadsheet –** SUM, AVERGE, MIN & MAX, MEDIAN, COUNT, ABS, SQRT, MOD, INT, ROUND, ROUNDUP,ROUNDDOWN,FLOOR,CEILING, TRUNC, PRODUCT, COLUMN & ROW,DATE, DATEVALUE, DAY, MONTH,YEAR, WEEKDAY, DAYS360, TIME, TIMEVALUE, TODAY, NOW, LEFT, RIGHT,MID, UPPER, LOWER,PROPER, LEN, TRIM, FIXED. **Advanced Functions in Spreadsheet –** VLOOKUP, HLOOKUP, INDEX MATCH, IF, AND, OR, PMT, RATE, PV, FV, SUMIF, CONCATENATE, COUNTA, OFFSET, RANDBETWEEN, PV FUNCTION.
3	**Office Productivity Tools - II**
	• **Access** -Creating a Simple Database and Tables, Table creation using design view ,table wizard ,data sheet view, import table, link table, Forms- Form Wizard design view, columnar, tabular, datasheet, chart wizard. Use of reference • **Power Point**: Create Project Report, Create Slides, create and edit tables in slides Animation, Page Designing, Insert Image, View Page, Print Review and Set-up.
4	**Introduction to Internet and Web**
	• **Internet components** – electronic commerce – e commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues • **Web Browser** - Use of Various Web Browser, Information Searching Tools Downloading, Create New email ID, Sending Data through email Search engine optimisation
5	**Electronic Commerce and Mobile Commerce**
	• **Electronic Commerce :** Meaning, Advantages and Limitations of E-Commerce, The role of Strategy in E-Commerce, Value chains in E-Commerce, Infrastructure for Electronic Commerce Web-Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce Implementing Security for

		Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce. • **Mobile Commerce :** Introduction, History, Concepts, Characteristics, components, supporting technology, Mobile security, mobile application, payment system, Mobile computing,
6	**Database and SQL**	
		• **Introduction:** To Databases, Relational and Non-relational database system MySQL as a Nonprocedural Language. View of data. • **SQL Basics :** Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, Built-in-functions- lower, upper, reverse, length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt Missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS. • **SQL Simple queries:** The SELECT statement (From, Where, Group By, Having, Order By, Distinct), Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !,=, ,<>, AND, OR, NOT, LIKE) Aggregate Functions- count, sum, avg, max, min. • **Multi-table queries:** Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins). • **Nested Queries (Only up to two levels) :** Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.

5. Reference Books

Information Technology in Accountancy - I
• *Fundamentals of Computers – Rajaram V – Prentice Hall*   • *Computer today (3rd edition) – Sanders, Donald H – McGraw Hill*   • *Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall*   • *Computers – Subramaniam N – Wheeler*   • *Introduction to Computers – Xavier C. – New Age*   • *Computer in Business – Sanders D – McGraw Hill*   • *Computers and Information Management – S C Bhatnagar t – Prentice Hall*   • *Internet for Business – Brummer, Lavrej – Cambridge*   • *E-mail for Everyone – Leon Alexis & leon – Methews Jersey Hayden*

Choice Based Credit Grading and Semester System (CBCGS)

F.Y.B.Com. Accounting & Finance Semester –I Syllabus

To be implemented from the Academic year 2022-2023

Core Course (CC)

5. Business Law -- I

1	Preamble of the syllabus
	B.Com. Accounting & Finance is a under graduate programme 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 learners pursuing this programme would have to develop understanding of various aspects of the Business Law. It helps the learners to provide the brief idea about how bill is enacted into law and legal framework of Indian business law, also to make students aware about the objects and significance of Indian contract Act 1872, Negotiable Instrument Act 1881 & Sale of Goods Act, 1913 and also the benefits and procedure of Consumer Protection Act. 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.

2	Objectives of the course
•	To provide the brief idea about how bill is enacted into law and legal framework of Indian business law.
•	To helps the students to understand the basic rules of agreements, contracts, law of indemnity, guarantee and contract of bailment, pledge and agency.
•	To make students aware about the objects and significance of Sale of Goods Act,1913.
•	To provide knowledge about various provisions related to negotiable instrument act, 1881 along with rules related to Bills of Exchange, promissory notes and checks.

3	Course Outcomes
	The Students will be able to
•	define various components under Law of Contract, Sale of Goods Act, Negotiable Instrument Act and Consumer Protection Act.
•	describe various components of Negotiable Instrument and its uses in Financial transactions.
•	demonstrate the comprehensive knowledge of Indian Contract Act and draft legal agreement & MOU.
•	discuss various aspects of the Sale of Goods Act and prepare Hire Purchase Agreement.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

5. Business Law – I
(Course Code - UAF1BL1)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction of Law	05
2	Law of Contract 1872	12
3	Law of Contract 1872 (special contracts)	08
4	Sale of Goods Act 1930	10
5	Negotiable Instrument Act 1881	10
6	Consumer Protection Act 1986	10
7	Right to Information 2005	05
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Introduction of Law**
	- Meaning of law - Characteristics of Law - Significance of Law - Process of Enactment of bill into Law - Relevance of Law to Modern Civilized Society - Sources of Law - Legal Terminology and Maxims - Understanding Citation of Cases
2	**Law of Contract 1872**
	- Nature of Contract - Classification of Contracts - Offer and Acceptance - Capacity of Parties to Contract - Free Consents - Consideration - Legality of Object - Agreement Declared Void - Performance of Contract & Discharge of Contract - Remedies for Breach of Contract
3	**Law of Contract 1872 (special contracts)**
	- Indemnity & Guarantee - Bailment and Pledge - Agency
4	**Sale of Goods Act 1930**
	- Formation of Contract of Sale - Goods and their Classifications - Price, Conditions and Warranties - Transfer of Properties in Goods - Performance of Contract of Sales - Unpaid Seller and his Rights - Sale by Auction - Hire Purchase Agreement
5	**Negotiable Instrument Act 1881**
	- Definition of Negotiable Instruments - Features of Negotiable Instruments - Promissory Note & Bill of Exchange and Cheque - Holder and Holder in due Course - Crossing of a Cheque & Types of Crossing - Dishonour and Discharge of Negotiable Instruments

6	**Consumer Protection Act 1986**
	- Consumer Protection Act 2019 - Salient Features & Definitions - Consumer Rights - Consumer Protection Council - Consumer Disputes Redressal Agencies - Offences and Penalties - Central Consumer Protection Authority - Regulation of E- Commerce - Direct Selling and Multi-level Marketing
7	**Right to Information 2005**
	- Definitions - Right to Information And Obligations of Public Authorities - The Central Information Commission - The State Information Commission

5.Reference Book:

Business Law - Business Regulatory Framework - Paper I
Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata   *The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai*   *The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow*   *Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi*   *Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi*   *Business Law by P.R. Chandha, Galotia, Dew Delhi*   *Taxmann's Consumer Protection Act 2019 with Rules, Taxmann*   *Your Guide to the Right to Information Act, 2005, by Lakshmy Chandrasekaran Iyer*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Business Economics

1	Preamble of the syllabus
	This course is designed to introduce the students to the basic study of micro-economics. Business Economics is the application of economic theory and methodology to business. In the syllabus of business economics, students will study the basic tools of analysing the economics for minimization of cost and maximization of profit of the firm. This course is also important for the learners to understand the economic environment at micro level. The subject matter deals with the economic aspects of managerial decisions.

2	Objectives of the course
•	To help the students to understand the basic concepts of Business Economics.
•	To study the nature and scope of Business Economics.
•	To study importance and applications of Business Economics in practical market.
•	Students will be able to identify key economic problems in business firms.

3	Course Outcomes
	The Students will be able to
•	define the concepts related to business economics and its applications.
•	Illustrate the fundamentals of demand and supply.
•	Make use of various production techniques to understand the functioning of productive units in the economy.
•	Interpret different types of market structures in the economy

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Business Economics

(Course Code -   )

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Demand Analysis:	15
3	Supply and Production Decisions and Cost of Production	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Introduction**
	• Scope and Importance of business economics - basic tools- Opportunity cost principle- Basic economic relations – functional relations: equations-Total, average and marginal relations-use of marginal analysis in decision making. Introduction to Survey: Meaning, features- Survey based project.
2	**Demand Analysis**
	Cross and promotional elasticity of demand. The basics of market demand & supply and equilibrium price – shifts in the demand and supply curves and equilibrium. Indifference curve: Meaning, properties. Budget line, consumer's equilibrium.
	• **Demand Estimation and forecasting:** Meaning and significance-methods of demand estimation: survey and statistical methods. (Numerical illustrations on trend analysis)
3	**Production function**
	• Short run analysis with law of variable proportion-isoquants, ridgelines, and least cost combination of inputs-Long run production function and laws of returns to scale-Expansion path. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost- total, average and marginal cost, cost output relationship in the short run and long run (hypothetical numerical problems to be discussed) Break even analysis (with business applications)
4	**Market Structure**
	• Perfect competition and monopoly and pricing and output decisions under imperfect competition:-Short run and long run equilibrium of a competitive firm and of industry-Monopoly- Short run and long run equilibrium of a firm under monopoly. Monopolistic competition: Equilibrium of a firm under monopolistic competition. Oligopolistic markets: Key attributes of oligopoly –price rigidity.

5. Reference Books

Business Economics
• *Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi,2000)* • *Hirchey .M., Managerial Economics, Thomson South western(2003)* • *Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore,2001)* • *Frank Robert, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill(ed.3)* • *Gregory Mankiw., Principles of Economics, Thomson South western (2002reprint)* • *Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi,2002)* • *Pal Sumitra, Managerial Economics cases and concepts (Macmillan, NewDelhi,2004*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Foundation Course –I

1	Preamble of the syllabus
	Foundation Course was introduced with an objective to acquaint the students with concepts of social awareness, appreciate the Unity in Diversity of Indian society and understand factors that have influenced the cultural, economic, environmental, and political factors of Indian society. Keeping in tune with the revised syllabi, the committee has introduced themes in lieu of issues of a rapidly changing Indian society. The revised syllabus is an attempt to make students conscious of their duties, responsibilities, and role in society. Students have the Knowledge of components of society and are aware of the problems in society. Under Credit Based Semester & Grading System (CBSGS) and continuous evaluation consisting of components of External Assessment & Internal Assessment. The external component of theory exams of 60 marks and an internal component of assignments/presentations for 40 marks of Foundational course for B.A./ B.Com./ B.Sc./ B.M.S./ B.Com. Accounting & Finance / Bio-Tech.

2	Objectives of the course
•	To acquaint the students with an overview of Indian Society.
•	To create awareness about the Social Problems Of Indian Society.
•	To direct students to overcome social problems.
•	To Impart knowledge of the Indian Constitution.

3	Course Outcomes
	The Students will be able to
•	Summarize the overview of Indian Society.
•	List various forms of Disparity and social problems in Indian Society.
•	Discuss the concept of Addiction, HIV ,and Elderly Problems.
•	Explain Constitutional Values and Democratic Principles.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Foundation Course –I

(Course Code -   )

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Overview of Indian Society**	15
2	**Social Issues of Indian Society- I**	15
3	**Social Issues of Indian Society- II**	15
4	**Introduction to Indian Constitution**	15
	Total	**60**

4. Detailed Syllabus

Sr. No.	Modules / Units
1	**Overview of Indian Society**
	A. Introducing the concept of diversity as difference of Indian society through its demographic composition: population distribution according to religion, caste, class, gender and language. B. Introduction to regional variations according to rural, urban and tribal characteristics; C. Concept of Intergroup conflict- Communalism, Regionalism, Casteism and Linguism.
2	**Social Issues of Indian society- I**
	A. Gender Disparity - Explore the disparities arising out of gender with special reference to violence against women, female feticide (declining sex ratio), Transgenders in Indian Society- Status and problems B. Human Trafficking- Concept, Causes and Measures to stop Human Trafficking. C. Concept of Disabilities- Types and Causes
3	**Social Issues of Indian society- II**
	A. Concept of Addiction - Smoking, Alcoholism, Drug Addiction B. HIV- AIDS – Transmission, Prevention, Awareness C. Elderly Problems, Child Labour and Crime among youth and suicide.
4	**Introduction to Indian Constitution**
	A. Preamble (Philosophy of constitution). B. Fundamental Rights and Directive Principles of the State Policy. **C.** Fundamental Duties.

5. References.

Foundation Course I

- *Indian Political System: A Critical Study of the Constitutional Structure and the Emerging Trends of Indian Politics, J C Johari, Anmol Publications, 1996*
- *Understanding Social Inequality, Tim Butler, Paul Watt, Sage Publications (2006)*
- *Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)*
- *Indian Society and Culture, Vinita Padey, Rawat Pub (2016)*
- *Social Problems in India, Ram Ahuja, Rawat Pub (2014)*
- *Faces of Feminine in Ancient , medivial and Modern India, Mandakranta Bose Oxford University Press*
- *National Humana rights commission- disability Manual*
- *Rural, Urban Migration : Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012*
- *Regional Inequilities in India Bhat L SSSRD- New Delhi*
- *Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)*

- *The Constitution of India, P M Bakshi 2011*
- *The Problems of Linguistic States in India, Krishna Kodesia   Sterling Pub*
- *Politics in India: structure, Process and Policy SubrataMitra, Rouutlege Pub*
- *Politics in India, Rajani Kothari, Orient Blackswan*
- *Problems of Communilism in india, Ravindra Kumar Mittal Pub*
- *Combating communalism in India: Key to National Integration, Kawal Kishor Bhardwaj, Mittal Pub*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Foundation Course in National Service Scheme - I

1	Preamble of the syllabus
	Foundation Course in National Service Scheme syllabus is prepared to give a sound knowledge and understanding of NSS to undergraduate students of first year of the F.Y.B.A./B.Com./B.Sc./B.M.S./B.A.F/BioTech. The goal of this syllabus is to make the study of N.S.S. stimulating, interesting and relevant as possible. The syllabus is prepared by keeping in mind the aim to make student capable of studying Foundation course in N.S.S and develop interest in them in relation to community based activities, further aiding the students to evolve in catering to the needs of the community, as and when required. The syllabus has an interdisciplinary tone facilitating the learners to develop an outlook of various aspects of the N.S.S. and its conceptual understanding, development of the organization and how it is helping to grasp and appreciate various facts of our society and societal based works. It will also acquaint students with the qualities like sharing, caring and shouldering the responsibilities which would be beneficial for aiding others in uplifting. Such knowledge is beneficial to assist the learners for overall development. The revised syllabus of National Service Scheme is aimed at rendering a selfless bond between the students and community that will ultimately lead to the nation building. In addition to that, it also reflects the essence of the democratic values that involves constant efforts of the students in building a better world. The syllabus is multifaceted embracing the aims and objectives which are initiated by the UGC since its inception. With the help of the revised syllabus the college strives for maintaining the relationship of the students to their community.

2	Objectives of the course
•	To make students to have an outlook to identify the problems and needs of the community getting the students involved in the problem solving process.
•	To develop the civic responsibility amongst the students.
•	To develop leadership qualities and democratic attitude.
•	To promote understanding of the community and environment in which they dwell.

3	Course Outcomes
	The Students will be able to
•	Explain the working and importance ofNational Service Organization
•	Develop a sense of understanding in the contemporary issues and their redressal mechanisms

•	Examine the gender issues and their redressalmechanisms through a mature lens.
•	Make use of the knowledge of constitution tohave a better view of justice.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Foundation Course in National Service Scheme - I

(Course Code -   )

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Introduction to National Service Scheme (NSS)**	08
2	**Contemporary Issues and Redressal Mechanism I**	09
3	**Gender related Issues and its Redressal Mechanisms II**	15
4	**Indian constitution and social justice**	13
	Total	**45**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Introduction to National Service Scheme (NSS)**
	• Historical background and current scenarios. • Organizational Structure of National Service Scheme from college level to National level. • Objectives of National Service Scheme. • Motto, Symbol, Opportunities (Utkarsha and Avhan)and Success stories of • N.S.S activities.
2	**Contemporary Issues and Redressal Mechanism I**
	• Water Scarcity. • Sanitation problems. • Housing problems. **Redressal Mechanisms:** • Rainwater Harvesting. • Swacch Bharat Abhiyan. • Pradhan Mantri Awas Yojana.
3	**Gender related Issues and its Redressal Mechanisms II**
	• Female foeticide and infanticide. • Sexual Abuse (men and women) • Menstrual Taboo • Child Abuse **Redressal Mechanisms:** • PCPNDT Act 1994 • Nirbhaya Act • Right to bleed, • POCSO Act
4	**Indian constitution and social justice**
	• Preamble • Structure and its features. • Fundamental Rights and Duties • Review of Constitutional Amendments towards community development. • Social Justice – the Concept and its Features • Mahatma Jyotirao Phule, Shahu Maharaj, Dr. Babasaheb Ambedkar.

5. Reference Books

Foundation Course in National Service Scheme - I

- *National Service Scheme Manual (Revised) 2006, Government of India, Ministry of YouthAffairs and Sports, New Delhi.*
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade – NSS Wing, Training camp on Disaster PreparednessGuidelines, March 2012*
- *Rashtriya Seva Yojana Sankalpana – Prof. Dr. Sankay Chakane, Dr. Pramod\ Pabrekar,Diamond Publication, Pune.*
- *National Service Scheme Manual for NSS District Coordinators, National Service SchemeCell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and TechnicalEducation, Mantralaya.*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA-Socio andcultural guidelines.*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Foundation Course In Physical Education - I

1	Preamble of the syllabus
	This Course is designed to introduce the students to elementary concepts in Foundation Course In Physical Education.The student should be able to use these concepts to understand the relevance of Foundation Course In Physical Education to the real world. The student should be able to build on these concepts in the future to develop deeper understanding of the Physical Education as well as the revised syllabus is framed to understand the Foundation Course In Physical Education theory, practical and its relevance indecision making.

2	Objectives of the course
•	To understand the basic concepts of Health, Physical Education and Physical Fitness.
•	To familiarize the learner with different types of fitness, its parameters and wellness.
•	To acquire the knowledge pertaining to game and sports of the choice of the learner.
•	To create awareness about own body functions through Physical Education and Exercise.

3	Course Outcomes
	The Students will be able to
•	
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•	

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Foundation Course In Physical Education - I

(Course Code -   )

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Introduction to Body Systems**	10
2	**Components of Physical Fitness**	10
3	**Testing Physical Fitness**	10
4	**Effect of Exercise on various Body System**	10
5	**Introduction to Major Games (Kho-Kho, Kabaddi, Badminton, Table Tennis, Athletics jumping, Throwing)**	10
6	**Practical**	10
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Introduction to Body Systems**
	- Body Planes and axis. - Skeletal system. - Respiratory system. - Circulatory system.
2	Components of Physical Fitness
	- Concept of components of Physical Fitness - Concept and components of HRPF - Concept and components of SRPF - Importance of Fitness for beginners
3	**Testing Physical Fitness**
	- Test for measuring Cardiovascular Endurance. - Test for measuring Muscular Strength & Endurance - Test for measuring Flexibility. - Test For Measuring Body Composition
4	**Effect of Exercise on various Body System**
	- Effect of exercise on Musculoskeletal system. - Effect of exercise on Circulatory system. - Effect of exercise on Respiratory system. - Effect of exercise on Glandular & Nervous system
5	**Introduction to Major Games (Kho-Kho, Kabaddi, Badminton, Table Tennis, Athletics jumping, Throwing)**
	- Introduction - Fundamental & advance Skills of games. - Rules & Regulation. - Ground Marking
6	**Practical**
	- Harvard Step Test. - Tuttle Pulse Ratio Test. - Phillip's JCR Test. - Sit and Reach Test

5. Reference Books

Foundation Course In Physical Education

- *Adams, William's – Foundation of Physical Education Exercises and Sports Sciences, Lea and Febigor, Philadelphia, 1991.*
- *American College of Sports Medicine, ACSM's, Certification Review.(2006) 2nd Ed., Lippian Cott Williams and Wilkins 2006.*
- *American College of Sports Medicine, ACSM's, Guidelines for Exercise Testing and Priscription. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.*
- *American College of Sports Medicine, ACSM's Resource Manual for Guidelines for Exercise Testing and Priscription. (2006) 5th Ed., Lippian Cott Williams and Wilkins, 2006.*
- *Beashel, P.,& Taylor, J. (1996). Advance Studies in Physical Education and Sports. U.K.: Thomas Nelson and Sons Ltd.*
- *Bucher, C.A. (1995). Foundation of Physical Education (12th Ed.) USA : St. Louis, C.V. Mosloy.*
- *Colfter, G.R., Hamilton, K.E., Magill R.A.,& Hamilton B.J. (1986). Contemporary Physical Education. USA : Wim C. Brown Publisher.*
- *Daryl S. (1994). Introduction to physical education, fitness and sports (2nd ed.). London: Mayfield publishing company.*
- *Dheer, S.D.(1991). Introduction to Health Education. New Delhi : Friends Publication.*
- *Dr. A.K.Uppal& Dr. G. P. Gautam (2004). Physical education and Health. Delhi: Friends publisher.*
- *Dr. Gharote M. L; Teaching Methods for Yogic Practices. – 2nd Ed., Kaivalyadham Samiti, Lonavala- 2001.*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Effective Communication Skills

1	Preamble of the syllabus

2	Objectives of the course
•	To enhance communication skills of the students

3	Course Outcomes
	The Students will be able to
•	Develop an understanding of communication skills to face challenges of real and corporate life
•	Show enhancement in the communication skill
•	Demonstrate Leadership qualities, team-work, decision making

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I Syllabus
To be implemented from the Academic year 2022-2023

Effective Communication Skills

(Course Code - USC2ECS)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Academic Skills**	15
2	**Soft and Professional Skills**	15
	Total	**30**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Academic Skills**
	Essentials of Grammar: Parts of speech, Articles, Modals, Sentences and their types., Punctuation marks **Employment Communication**: Introduction, Resume, Curriculum Vitae, Scannable Resume, Developing an Impressive Resume, Formats of Resume, Job Application or Cover Letter. Email Writing **Professional Presentation**: Nature of Oral Presentation, planning a Presentation, Preparing the Presentation, Delivering the Presentation **Job Interviews**: Introduction, Importance of Resume, Definition of Interview, Background Information, Types of Interviews, Preparatory Steps for Job Interviews, Interview Skill Tips, Changes in the Interview Process, FAQ During Interviews **Group Discussion**: Introduction, Ambience/Seating Arrangement for Group Discussion, Importance of Group Discussions, Difference between Group Discussion, Panel Discussion and Debate, Traits, Types of Group Discussions, topic based and Case based Group Discussion, Individual Traits
2	**Soft and Professional Skills**
	Introduction to Soft Skills and Hard Skills **PersonalityDevelopment:**Knowing Yourself, Positive Thinking, Johari'sWindow,Communication Skills, Non-verbal Communication, Physical Fitness Definition **Etiquette and Mannerism**: Introduction, Professional Etiquette,Technology Etiquette **Communication Techniques:** **Ethical Values**: Ethics and Society, Theories of Ethics, Correlation, between Values and behavior, Nurturing Ethics, Importance of Work Ethics, Problems in the Absence of Work Ethics **Leadership and Team Building**: Leader and Leadership, Leadership Traits, Culture and Leadership, Leadership Styles and Trends, Team Building, Types of Teams

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – I & II Syllabus
To be implemented from the Academic year 2022-2023

Semester II

Sr. No.	Course Code	Course Title	Credits	L / Week
1	UAF2FA2	Financial Accounting - II	3	4
2	UAF2FM1	Financial Management I	3	4
3	UAF2BSA	Business Statistics	3	4
4	UAF2BC1	Business Communication - I	3	4
5	UAF2BL2	Business Law – II	3	4
6	UAF2BEA	Commerce (Business Environment) – I	3	4
7	UAF2FC2	**Any one course from the following list of the courses** a. Foundation Course – II b. Foundation Course in NSS – II c. Foundation Course in NCC – II d. Foundation Course in Physical Education - II	2	4
8		Learning Mathematics and Statistics using Software	2	

		Total	22	

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester – II Syllabus
To be implemented from the Academic year 2022-2023

Elective Courses (EC)
1. Financial Accounting – II

1	Preamble of the syllabus
	B.Com. Accounting & Finance is a under graduate programme 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 learners pursuing this programme would have to develop understanding of various aspects of the Financial Accounting. It helps to exercise final Accounts from incomplete records, ascertainment of missing values by preparing various subsidiary accounts, also to understand and practice various techniques of consignment account. 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.

2	Objectives of the course
•	To exercise final Accounts from incomplete records, ascertainment of missing values by preparing various subsidiary accounts
•	To understand and practice various techniques of consignment account
•	To evaluate branch and branch accounting
•	To understand techniques of computing claim loss and loss of profit

3	Course Outcomes
	The Students will be able to
•	Describe difference in between single entry system and double entry system and to prepare final accounts from incomplete records.
•	Classify application of branch accounting for small branches by debtor method and for big branches by stock and debtor method.
•	Demonstrate transactions between principal and agent and able to apply consignment

	accounting.
•	Discuss basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire.
•	Simplify AS-16 and AS-26 in detail.

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1. Financial Accounting –II
(Course Code – UAF2FA2)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Consignment Accounts	10
3	Branch Accounts	15
4	Fire Insurance Claims	12
5	Accounting Standards issued by ICAI	08
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Accounting from Incomplete Records**
	• Introduction • Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
2	**Consignment Accounts**
	• Accounting for Consignment Transactions • Calculation of commission • Valuation of Stock • Invoicing of Goods at Higher Price • Calculate of normal / Abnormal Losses
3	**Branch Accounts**
	• Meaning / Classification of Branches • Accounting for Dependent Branch Not Maintaining Full Books • Accounting for independent branch • Debtors Method • Stock and Debtors Method • Adjustment and reconciliation of Branch and Head Office Accounts • Inter-Branch transactions • Foreign Branch Accounting, Accounting for Foreign Branches, Integral & Non- Integral Foreign Operation, Techniques of foreign currency translation, Final Accounts
4	**Fire Insurance Claims**
	• Introduction, Claim for loss of stock, Claim for loss of profit, Standing charges, increased cost of working • Computation of amount of claim for loss of stock and loss of profit. • Ascertainment of Claim as per the Insurance Policy
5	**Accounting Standards**
	• **AS 16 - Borrowing Cost** (a)Introduction (b) Qualifying Assets (c) Recognition of Borrowing Cost (d) Suspension and Cession of capitalization (e) Disclosure • **As 26 Intangible Asset** (a)Meaning (b) Applicability (c) Recognition (d) Measurement (e)

		Disclosure

5. Reference Books

Financial Accounting - Special Accounting Areas - Paper II

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*
- *Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

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Elective Courses (EC)

2. Financial Management - I

1	Preamble of the syllabus
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2	Objectives of the course
•	To explain the various aspects of Financial Management and describe the types of financing
•	To calculate time value of money and to know the concepts in valuation
•	To explain how operating leverage contributes to a firm's business risk and apply financial leverage to form long term financial policies for business
•	To define and measure the cost of capital and calculate WACC

3	Course Outcomes
	The students will be able to

•	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
•	Explain how financial leverage affects on expected ROE, expected EPS and risk borne by the stockholders and to describe how operating leverage contributes to a firm's business risk
•	Measure the cost of individual components of capital and to calculate WACC

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2. Financial Management – I
(Course Code – UAF2FM2)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	12
2	Concepts in Valuation	12
3	Leverage	12
4	Types of Financing	12
5	Cost of Capital	12
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Introduction to Financial Management**
	- Introduction, Meaning, Importance - Scope and Objectives of financial management, Role & Function of finance executives, - Profit maximisation, wealth maximisation and Value Maximization - financial distress and insolvency, - Agency cost & its mitigation - Agency Problem & Agency cost
2	**Concepts in Valuation**
	- The Time Value of Money - Present Value - Internal Rate of Return - Bonds Returns - The Returns from Stocks - Annuity - Techniques of Discounting - Techniques of Compounding - Simple and Compound Interest: Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest - Annuity-Present and future value-sinking funds - Depreciation of Assets: Equated Monthly Instalments (EMI)-using flat interest rate and reducing balance method**.**
3	**Leverage**
	- Introduction - EBIT & EPS Analysis - Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage - Relationship between Operating Leverage and Financial Leverage - Relationship between Operating Leverage and Break-even analysis - Positive and negative leverage - Financial leverage as trading on equity and Double edged sword. (Including Practical Problems)
4	**Types of Financing**
	- Introduction - Needs of Finance and Sources: Long Term, Medium Term, Short Term - Long Term Sources of Finance - Short Term Sources of Finance - Concept of securitisation - Venture capital financing, lease financing and financing of export trade by banks - Financing in International market **Consumer Finance and Credit Rating:**

	a) Consumer Finance: • Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance **b) Plastic Money**: • Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. • Smart Cards- Features, Types, Security Features and Financial Applications **c) Credit Rating**: • Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating
5	**Cost of Capital**
	• Introduction • Definition and Importance of Cost of Capital • Measurement of Cost of Capital • Calculate WACC, Marginal cost of capital and Effective interest rate • (Including Practical Problems)

5.References Books

Financial Management (Introduction to Financial Management) - Paper I
• *Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd.* • *Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd.* • *Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education* • *Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India,* • *Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill,* • *Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill* • *Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi*

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Elective Courses (EC)
3. Business Statistics

1	Preamble of the syllabus
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2	Objectives of the course
•	To calculate different types of averages, median, mode, quartiles & percentile.
•	To compute different types of deviation like range, quartiles deviation, Mean deviation & Standard deviation.
•	To understand concept & types of correlation, Scatter diagram, Coefficient of correlation & various regression coefficient.
•	To understand concept of index numbers inflation, family budget & moving average, least square time series.

3	Course Outcomes
	The Students will be able to ;
•	Analyse Stastical data using measures of central tendency, dispersion & location.
•	Calculate and interpret the correlation and linear regression equation for a set of data.
•	Acquire knowledge on vital statistics, index numbers and concepts of time series and its application's
•	Calculate probabilities and derive the marginal and conditional distributions of bivariate random variables.

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4. Business Statistics

(Course Code: UAF2BSA)
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Measures of Central Tendency and Dispersion	15
2	Correlation and Regression	15
3	Time Series and Index Number	15
4	Probability and Probability Distribution	15
	Total	**60**

4. Detailed Syllabus

Sr. No.	Modules / Units
1	**Measures of Central Tendency and Dispersion**
	• Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation, Statistical units, Methods of Investigation. • Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data. • Measures of central tendency-Mean, Median, Mode (Histogram & Ogive Curve), Quartile, Decile and Percentile. • Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance.
2	**Correlation and Regression**
	• Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient Correlation. • Regression: Meaning, Types of Regression. Regression lines, bxy, byx, etc.
3	**Time Series and Index Number**
	• Analysis of Time Series - Meaning, Importance and Components of a Time Series. • Decomposition of Time Series: - Moving Average Method and Method of Least square. • Index Number: Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.
4	**Probability and Random Variable & Expectation**
	• Probability- Meaning, Experiment, random experiment, sample space, events, types of events and practical problems. • Random Variable and its types, Mathematical Expectations and Practical Problems.

5.Reference Books

Business Statistics

- *Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.*
- *Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole ThomsonLearning, second edition, Chapter 1 to 5.*
- *Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,Chapter 1, 5, 7, 9 &10.*
- *Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.*
- *Quantitative Methods-Part-I by S. Saha and S. Mukerji, New Central Book Agency, 1996,Chapters 7 & 12.*
- *Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, InsuranceInstitute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.*
- *Securities Laws & Regulation of Financial Market: Intermediate Course Paper 8, Institute ofCompany Secretaries of India, Chapter 11.*
- *Investments By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000,Chapters 2, 4 & section 25.1.*
- *Indian Mutual Funds Handbook: By Sundar Shankaran, Vision Books, 2006, Sections1.7, 1.8.1, 6.5 & Annexures 1.1to 1.3.*
- *STATISTICS by Schaum Series.*
- *Operations Research by Gupta and Kapoor*
- *Operations Research by Schaum Series*
- *Fundamentals of Statistics - D. N. Elhance.*
- *Statistical Methods - S.G. Gupta (S. Chand & Co.*
- *Statistics for Management - Lovin R. Rubin D.S. (Prentice Hall of India)*
- *Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.*
- *Modern Business Statistics - (Revised}-B. Pearles & C. Sullivan –Prentice Hall of India.*
- *Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited*
- *Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons*
    Business Mathematics: A P Verma, Asian Books Pvt.: Limited

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Core Course (CC)
4. Business Communication-I

1	Preamble of the syllabus
	Business communication plays crucial role in commercial world. It is regarded as the life blood of the internal and external activities performed in the business organizations. The growth of an organization directly or indirectly depends upon the effective methods of communication employed by all the stakeholders. Success and image building in the business arena is determined by different dimensions of communication. Therefore, all the corporate professionals should have command over oral and written communication. Business communication is successful and effective only when all the elements of the communication process are actively involved in it. The desire to communicate is very natural and fundamental amongst all the human beings. Hence, corporate communication is intentional as well as unintentional. Action oriented communication is an amalgamation of verbal as well as non- verbal means of communication. The systematic learning of business communication is capable of creating successful managers, accountants, entrepreneurs and businessmen with sound knowledge and skills needed in today's vibrant, competitive and digital business realm.

2	Objectives of the course
•	To familiarize the students with process of communication and its applications
•	To acquaint the students with different types of communication
•	To demonstrate effective use of technology in communication
•	To develop effective listening skills amongst the students

3	Course Outcomes
	The Students will be able to
•	Demonstrate the outline of theory of Business Communication
•	Analyse formal and informal communication present in business organizations
•	Examine methods of communication and identify different barriers to successful communication
•	Formulate various types of commercial letters effectively

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Business Communication - I
(Course Code – UAF2BC1)
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
	Total	**60**

4. Detailed Syllabus

Sr. No.	Modules / Units
1	**Theory of Communication**
	Concept of Communication Meaning, Definition, Process, Need, Feedback Importance of Communication in Corporate world **Channels and Objectives of Communication**: **Channels-** Formal and Informal- Vertical, Horizontal and Grapevine. **Objectives of Communication** Information, Order, Persuasion, Motivation, Warning, and Boosting the Morale of Employees **Methods and Modes of Communication** Methods: Verbal and Non-verbal, Characteristics of Verbal and Non-verbal Communication, Business Etiquette Technology Enabled Communication: Email, Fax, Video and Satellite Conferencing
2	**Obstacles to Communication in Business World**
	Problems in Communication /Barriers to Communication Physical/ Semantic/Language / Socio-Culture/ Psychological / Barriers, Ways to Overcome these Barriers. **Listening** Importance of Listening Skills, Types of Listeners, Cultivating good Listening Skills – 4 **Introduction to Business Ethics** Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Corporate Social Responsibility. Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour.
3	**Business Correspondence**
	Theory of Business Letter Writing Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, **Personnel Correspondence** Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation, Letter of Appointment, Promotion and Termination, Letter of Recommendation.
4	**Language and Writing Skills**
	Commercial Terms used in Business Communication

	Paragraph Writing: Blog Writing: Advertising: • **Activities** Listening Comprehension Remedial Teaching Speaking Skills: Presenting a News Item, Dialogue and Speeches Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. Reading Comprehension: Analysis of texts from the fields of Commerce and Management. • **Particles:** English language laboratory.

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Core Course (CC)
5. Business Law - II

1	Preamble of the syllabus
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2	Objectives of the course
•	To explain the provisions and various aspects of Intellectual Property Rights.
•	To Provide knowledge to the students about various provisions of Limited Liability Partnership Act, 2008.
•	To aware students about various provisions of Industrial Law.
•	To enable the students to examine and discuss the provisions of the Indian Partnership Act, 1932.

3	Course Outcomes
	The Students will be able to
•	Describe various forms of IPR and provision of law with respect to registration of patent, copyright, trade mark.
•	Demonstrate the various provisions of limited liability partnership act 2008.
•	Acquaint knowledge of various acts of industries
•	Design partnership deed as per partnership act 1932.

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4. Business Law - II
(Course Code – UAF2BL2)
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	The Indian Partnership Act – 1932	10
2	Limited Liability Partnership Act – 2008	08
3	Industrial Law - I	15
4	Industrial Law – II	15
5	Intellectual Property Rights	12
	Total	**60**

4. Detailed Syllabus

Sr. No.	Modules / Units
1	**The Indian Partnership Act – 1932**
	• Concept of Partnership, Kinds of partnership • Partnership and Company • Test for determination of existence for partnership • Registration and effects of non-registration of Partnership • Rights and Duties of Partners • Authority and Liability of partners • Admission, Retirement and Expulsion of Partner • Dissolution of Partnership
2	**Limited Liability Partnership Act – 2008**
	• Nature of Limited Liability Partnership • Incorporation of Limited Liability Partnership • Extent and Limitation of Liability of Limited Liability Partnership and Partners • Contributions • Conversion Into Limited Liability Partnership • Winding Up and Dissolution
3	**Industrial Law - I**
	• Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure • The Trade Union Act,1926: Objectives, Function, Formation, Regulation, Rights, and Liabilities • The Factory Act 1948: Definitions, Provisions pertaining to Health, Safety, and Welfare
4	**Industrial Law – II**
	• Employee State Insurance Act 1948: Definition and Employees Provident Fund • The payment of Wages Act 1948: Objectives, Definition, Authorized Deductions • Employees' Provident Funds and Miscellaneous Provisions Act, 1952
5	**Intellectual Property Rights**
	• IPR definition/objectives • Patent definition. What is patentable & not patentable? Invention And its Attributes, Inventors and Applications • Trademarks, definition, types of trademarks, infringement, and passing off. • Copy right definition and subject in which copyright exists, Originality, Meaning and Content, Authors and Owners, Rights, and Restrictions. • Plagiarism

5. Reference Books

Business Law - II
• *An introductory guide to Central Labour Legislation – W A Dawson* • *Industrial Law – P L Malik* • *Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK* • *Labour participation in Management – Mhetras V Manaklals* • *Law of Partnership, by J P Singhal (Author)* • *Partnership Act, 1932 with State Amendments* • *The Law Of Partnership, P.C. Markanda* • *Indian Partnership Act 1932* • *Limited Liability Partnership Act 2008*

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Core Course (CC)
6. Commerce (Business Environment) – I

1	Preamble of the syllabus
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2	Objectives of the course
•	To acquaint students with the concepts of business and its environment.
•	To understand the need towards society & business
•	To enhance thinking abilities towards entrepreneurship
•	To acquire knowledge of E-commerce in India
•	To understand various responsibilities of business towards various stakeholders

3	Course Outcomes
	The Students will be able to
•	Understand the concept of business environment and various tools of environmental analysis.
•	Aware of business ethics and Aware of various consumer laws in India.
•	Identify the factors of international business environment and positive and negative impact of environment on business.
•	Know CSR, Corporate Governance, and carbon credit and implementation of CSR activities by various companies.

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Commerce (Elements of Commerce)-I

(Course Code - UAF1BC1)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	14
2	Contemporary Issues	08
3	E commerce	08
4	Introduction to Entrepreneurship	10
5	Project Planning	10
6	Fundamentals of Retailing	10
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Business and its Environment**
	- Business Objectives, Dynamics of Business and its Environment, Types of Business Environment - Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis - Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business. - Strategies for going Global: MNCs and TNCs, WTO - Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries - Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate
2	**Contemporary Issues**
	- Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit - Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
3	**E - Commerce**
	Introduction: Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce **Types of E-Commerce:** Basic ideas and Major activities of B2C, B2B, C2C. Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research. M-Commerce
4	**Introduction to Entrepreneurship**
	Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Entrepreneur **The Entrepreneurs:** Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India. **Women Entrepreneurs:** Problems and Promotion **Development of Business Entrepreneurship**: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act. Entrepreneurship as a Career Option
5	**Project Planning**
	Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance

	• **Business Unit Promotion:** Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion. Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filling returns and other documents, Other important legal provisions
6	**Fundamentals of Retailing**
	• **Retailing Introduction:** Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers • **Retail Format:** Store format, Non – Store format, Store Planning, design and layout • **Retail Scenario:** Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing

5. Reference Books

Commerce (Business Environment) - Paper I
• *Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi* • *Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai* • *Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai* • *Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai* • *Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi* • *Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi* • *Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai* • *Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi* • *Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi* • *The Complete E-Commerce Book: Design, Build & Maintain a Successful Web-based Business, by Janice Reynolds* • *The International Business Environment by Leslie Hamilton, Philip Webster* • *Retail Management*, *by Gibson*

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Core Course (CC)
Foundation Course –II

1	Preamble of the syllabus
	Foundation Course was introduced with an objective to acquaint the students with concepts of social awareness, appreciate the Unity in Diversity of Indian society and understand factors that have influenced the cultural, economic, environmental, and political factors of Indian society. Keeping in tune with the revised syllabi, the committee has introduced themes in lieu of issues of a rapidly changing Indian society. The revised syllabus is an attempt to make students conscious of their duties, responsibilities, and role in society. Students have the Knowledge of components of society and are aware of the problems in society. Under Credit Based Semester & Grading System (CBSGS) and continuous evaluation consisting of components of External Assessment & Internal Assessment. The external component of theory exams of 60 marks and an internal component of assignments/presentations for 40 marks of Foundational course for B.A./ B.Com./ B.Sc./ B.M.S./ B.Com. Accounting & Finance / Bio-Tech.

2	Objectives of the course
•	To acquaint the students with the concept of Liberalization, Privatization, Globalization, and Indian society.
•	To create awareness about Environment and its aspects
•	To impart the concepts of Stress Management and Conflict Management.
•	To develop Human Values and Personality.

3	Course Outcomes
	The Students will be able to
•	Summarize the concept of Liberalization, Privatization, Globalization, and Indian society.
•	Discuss concepts of Ecology & different causes of Environmental Degradation
•	Adapt the Stress Management and Conflict Management techniques.
•	List Civic Values, Types of Personality, and Agent of Socialisation.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Foundation Course - II

(Course Code -)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Liberalization, Privatization, Globalization and Indian Society**	15
2	**Ecology and Sustainable Development**	15
3	**Understanding and Managing Stress and Conflict**	15
4	**Personality Development**	15
	Total	**60**

4.Detailed syllabus

Sr. No.	Modules / Units
1	**Liberalization, Privatization, Globalization and Indian Society**
	A. Concepts and Impact of liberalization, privatization and globalization on Indian Society B. Concept causes and Effects of Poverty on Indian Society. C. Farmers' Suicides- Causes and Solutions
2	**Environment**
	A. Understanding concepts and the Importance of the Environment. B. Environmental Degradation - causes, impact and measures C. Concept, Importance and effective measures of water and soil conservation.
3	**Understanding and Managing Stress and Conflict**
	A. Concept, causes, types of stress B. Concept, causes, types of conflicts; **C.** Managing Stress and Conflicts.
4	**Personality Development**
	A. Civic Values and their impact on individual development B. Personality Development- Types and Factors affecting Personality C. Agents of Socialization

5.References.

Foundation Course II
• *K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi*
• *Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi*
• *Mishra and Puri, Indian Economy, Himalaya Publishing House, New Delhi*
• *Organisational behaviour, S.Robbins, Prentice Hall*
• *Organisational behaviour, John W.Newstrom and Keith Davis, Tata McGrawhill*
• *Organisational behaviour, Fred Luthans, McGrawhill,Newyork*
• *Organisational behaviour, K.Aswathappa, Himalaya Publishing House*
• *Environmental Studies – Dr. Vijay Kumar Tiwari , Himalayan Pub. (2010)*
• *Ecology and environment – Benu Singh, Vista International Pub. (2006)*
• *Universal Human Rights : In theory and practice, Jack Donnelly, (2014)*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Foundation Course in National Service Scheme - II

1	Preamble of the syllabus
	Foundation Course in National Service Scheme syllabus is prepared to give a sound knowledge and understanding of NSS to undergraduate students of first year of the F.Y.B.A./B.Com./B.Sc./B.M.S./B.A.F/BioTech. The goal of this syllabus is to make the study of N.S.S. stimulating, interesting and relevant as possible. The syllabus is prepared by keeping in mind the aim to make student capable of studying Foundation course in N.S.S and develop interest in them in relation to community based activities, further aiding the students to evolve in catering to the needs of the community, as and when required. The syllabus has an interdisciplinary tone facilitating the learners to develop an outlook of various aspects of the N.S.S. and its conceptual understanding, development of the organization and how it is helping to grasp and appreciate various facts of our society and societal based works. It will also acquaint students with the qualities like sharing, caring and shouldering the responsibilities which would be beneficial for aiding others in uplifting. Such knowledge is beneficial to assist the learners for overall development. The revised syllabus of National Service Scheme is aimed at rendering a selfless bond between the students and community that will ultimately lead to the nation building. In addition to that, it also reflects the essence of the democratic values that involves constant efforts of the students in building a better world. The syllabus is multifaceted embracing the aims and objectives which are initiated by the UGC since its inception. With the help of the revised syllabus the college strives for maintaining the relationship of the students to their community.

2	Objectives of the course
•	To make students to have an outlook to identify the problems and needs of the community getting the students involved in the problem solving process.
•	To develop the civic responsibility amongst the students.
•	To develop leadership qualities and democratic attitude.
•	To promote understanding of the community and environment in which they dwell.

3	Course Outcomes
	The Students will be able to
•	Demonstrate the leadership and better communication skills during the camps and any allied activities
•	Apply the knowledge about camping whilstcamping.
•	Utilize the information about the surveys whilstdesigning the survey
•	Illustrate the working of an NGO.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Foundation Course in National Service Scheme - II

(Course Code -)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Volunteerism and Planning**	12
2	**Special Camp Activity.**	09
3	**Conducting Survey and its agencies**	12
4	**Government Organization and Non-Government Organizations**	12
	Total	**45**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Volunteerism and Planning**
	- Volunteerism-Meaning and Training. - Leadership- Meaning and its attributes. - Communication Skills-Meaning, Types and Importance. - Planning-Importance and Limitations
2	**Special Camp Activity.**
	- Selection of camp site. - Identification of specific theme. - Co-ordination with local planning government and other agencies. - Ice-breaking and team building activities, songs.
3	**Conducting Survey and its agencies.**
	- Techniques of Data Collection: Questionnaire, Interview and Interview Schedule. - Data interpretation. - Report Writing. - NSO, NFHS, Census.
4	**Government Organization and Non-Government Organizations**
	- Meaning of GOs and NGOs. - NGOs-Functions and Registration. - International NGOs –UNICEF and WHO - NGOs in India- Help Age India and Goonj.

5. Reference Books

Foundation Course in National Service Scheme - II

- *National Service Scheme Manual (Revised) 2006, Government of India, Ministry of YouthAffairs and Sports, New Delhi.*
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade – NSS Wing, Training camp on Disaster PreparednessGuidelines, March 2012*
- *Rashtriya Seva Yojana Sankalpana – Prof. Dr. Sankay Chakane, Dr. Pramod\ Pabrekar,Diamond Publication, Pune.*
- *National Service Scheme Manual for NSS District Coordinators, National Service SchemeCell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and TechnicalEducation, Mantralaya.*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA-Socio andcultural guidelines.*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Foundation Course In Physical Education - II

1	Preamble of the syllabus
	This Course is designed to introduce the students to elementary concepts in Foundation Course In Physical Education.The student should be able to use these concepts to understand the relevance of Foundation Course In Physical Education to the real world. The student should be able to build on these concepts in the future to develop deeper understanding of the Physical Education as well as the revised syllabus is framed to understand the Foundation Course In Physical Education theory, practical and its relevance indecision making.

2	Objectives of the course
•	To understand the basic concepts of Health, Physical Education and Physical Fitness.
•	To familiarize the learner with different types of fitness, its parameters and wellness.
•	To acquire the knowledge pertaining to game and sports of the choice of the learner.
•	To create awareness about own body functions through Physical Education and Exercise.

3	Course Outcomes
	The Students will be able to
•	
•	
•	
•	

Choice Based Credit Grading and Semester System (CBCGS)
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To be implemented from the Academic year 2022-2023

Foundation Course In Physical Education - II

(Course Code -   )

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	**Development of Fitness**	10
2	**Health, Fitness and Diseases**	10
3	**Yoga Education**	10
4	**Daily Schedule of Achieving Quality of Life and Wellness**	10
5	**Introduction to Major Games (Volleyball, Handball, Ball badminton, Wrestling,)**	10
6	**Practical**	10
	Total	**60**

4. Detailed syllabus

Sr. No.	Modules / Units
1	**Development of Fitness**
	• Benefits of physical fitness and exercise and principles of physical fitness • Science Of Exercise and Benefits • Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise(FITT) • Methods of training- continues, Internal, circuit, Fartlek and Plyometric
2	**Health, Fitness and Diseases**
	• Postures • Definition of obesity and its management. • Preventive and therapeutic aspects of communicable and non-communicable diseases • Factors responsible for communicable diseases
3	**Yoga Education**
	• Meaning and history of yoga. • Ashtanga yoga and types of yoga • Types of Suryanasmaskara and Technique of Pranayama • Benefits of Yoga
4	**Daily Schedule of Achieving Quality of Life and Wellness**
	• Daily schedule based upon one's attitude, gender, age & occupation • Basic-module:-Time split for rest, sleep, diet, activity & recreation • Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits & healthy hygienic practices.
5	**Introduction to Major Games (Volleyball, Handball, Ball badminton, Wrestling,)**
	• Introduction • Fundamental & advance Skills of games. • Rules & Regulation • Ground Marking
6	**Practical**
	• Bridge-up Test. • Body Mass Index (BMI). • 12/9 min.Run & Walk Test. • Waist Hip Ratio.

5. Reference Books

Foundation Course In Physical Education

- *Adams, William's – Foundation of Physical Education Exercises and Sports Sciences, Lea and Febigor, Philadelphia, 1991.*
- *American College of Sports Medicine, ACSM's, Certification Review.(2006) 2nd Ed., Lippian Cott Williams and Wilkins 2006.*
- *American College of Sports Medicine, ACSM's, Guidelines for Exercise Testing and Priscription. (2013) Ninth Edition, Lippian Cott Williams and Wilkins.*
- *American College of Sports Medicine, ACSM's Resource Manual for Guidelines for Exercise Testing and Priscription. (2006) 5th Ed., Lippian Cott Williams and Wilkins, 2006.*
- *Beashel, P.,& Taylor, J. (1996). Advance Studies in Physical Education and Sports. U.K.: Thomas Nelson and Sons Ltd.*
- *Bucher, C.A. (1995). Foundation of Physical Education (12th Ed.) USA : St. Louis, C.V. Mosloy.*
- *Colfter, G.R., Hamilton, K.E., Magill R.A.,& Hamilton B.J. (1986). Contemporary Physical Education. USA : Wim C. Brown Publisher.*
- *Daryl S. (1994). Introduction to physical education, fitness and sports (2nd ed.). London: Mayfield publishing company.*
- *Dheer, S.D.(1991). Introduction to Health Education. New Delhi : Friends Publication.*
- *Dr. A.K.Uppal& Dr. G. P. Gautam (2004). Physical education and Health. Delhi: Friends publisher.*
- *Dr. Gharote M. L; Teaching Methods for Yogic Practices. – 2nd Ed., Kaivalyadham Samiti, Lonavala- 2001.*

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Core Course (CC)
Learning Mathematics and Statistics using Software's

1	Preamble of the syllabus
	Mathematical thinking is important for all members of a modern society as a habit of mind for its use in the workplace, business and finance and for personal decision making. Mathematics is fundamental to national prosperity in providing tools for understanding Science, Engineering, Technology and Economics. It is essential in public decision making and for participation in the knowledge economy. Mathematics is a creative discipline.

2	Objectives of the course
•	To introduce the basic concepts of Mathematics and Statistics.
•	To increase the learners appreciation of the basic role played by Mathematics in modern technology.
•	To prepare learners to face challenges of privatization and globalization by providing basic knowledge and skill of Mathematics and Statistics.
•	To bridge the gap between commerce and higher Mathematics

3	Course Outcomes
	The Students will be able to
•	This course will help students to learn about the basic concept relating Mathematics and Statistics , Calculus, Measures of central tendencies, Dispersion, sources of data, classification of data, Probability, etc. It will further help to apply the statistical tools and techniques for decision making and for research studies.

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –II Syllabus
To be implemented from the Academic year 2022-2023

Learning Mathematics and Statistics using Software's

(Course Code - USC2ECS)

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Excel and Basic Commands, Pivot Tables, Graphs	
2	Correlation and Regression using Excel, Time series analysis, Probability Distribution	
3	Introduction to GeoGebra, Basic commands, Graphs of some basic mathematical functions	
4	Finding Maxima and Minima, Probability distribution using GeoGebra	
	Total	**30**

4. Detailed syllabus

Sr. No.	Modules / Units
1	Introduction to Excel and Basic Commands, Pivot Tables, Graphs
2	Correlation and Regression using Excel, Time series analysis, Probability Distribution
3	Introduction to GeoGebra, Basic commands, Graphs of some basic mathematical functions,
4	Finding Maxima and Minima, Probability distribution using GeoGebra

Choice Based Credit Grading and Semester System (CBCGS)
F.Y.B.Com. Accounting & Finance Semester –I & II Syllabus
To be implemented from the Academic year 2022-2023

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

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

(For Courses with Practical)

Sr. No.	Particular		Marks
01	**Practical Examination**		20 Marks
	Journal	05 Marks	
	Viva Voce	05 Marks	
	Laboratory Work	10 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 / Case studies. 3. Test on Practical Skills 4. Open Book Test		20 Marks

5. Quiz	

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

Question Paper Pattern

Theory question paper pattern
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.

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
(Practical 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	Full Length Practical Question *OR* Full Length Practical Question	15 Marks 15 Marks
Q-2 Q-2	Full Length Practical Question *OR* Full Length Practical Question	15 Marks 15 Marks
Q-3 Q-3	Full Length Practical Question *OR* Full Length Practical Question	15 Marks 15 Marks
Q-4 Q-4	Full Length Question *OR* Short Notes (Any three out of five)	15 Marks 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.

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	Full Length Question ***OR***	15 Marks
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question ***OR***	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question ***OR***	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question ***OR***	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.