



**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**  
**Choice Based Credit & Grading System (60:40)**  
**w.e.f. Academic Year 2019-20**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
1	Title of Programme	B.Com. Accounting & Finance
2	Eligibility for Admission	12 <sup>th</sup> Commerce of all recognised Board
3	Passing marks	40%
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	2019-2020

**Choice Based Credit Grading and Semester System (CBCGS)**  
**F.Y.B. Com. Accounting & Finance Syllabus**  
**To be implemented from the Academic year 2019-2020**

**Course Structure**

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
1	Financial Accounting (Elements of Financial Accounting) - I	<b>03</b>	1	Financial Accounting (Special Accounting Areas) - II	<b>03</b>
2	Cost Accounting (Introduction and Element of cost) - I	<b>03</b>	2	Auditing (Introduction and Planning) - I	<b>03</b>
3	Financial Management (Introduction to Financial Management) - I	<b>03</b>	3	Innovative Financial Services	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
4	Business Communication - I	<b>03</b>	4	Business Communication - II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
5	Any one course from the following list of the courses	<b>02</b>	5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
6	Commerce (Business Environment) - I	<b>03</b>	6	Business Law (Business Regulatory Framework) - I	<b>03</b>
7	Business Economics - I	<b>03</b>	7	Business Mathematics	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
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
<b>Note: Course selected in Semester I will continue in Semester II</b>			

**Choice Based Credit Grading and Semester System (CBCGS)**

**F.Y.B.Com. Accounting & Finance Syllabus**

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

**Semester I**

Sr. No.	Course Code	Course Title	Credits	L / Week
1	UAF1FA1	Financial Accounting- I (Elements of Financial Accounting)	3	4
2	UAF1CA1	Cost Accounting - I (Introduction and Element of cost)	3	4
3	UAF1FM1	Financial Management - I (Introduction to Financial Management)	3	4
4	UAF1BC1	Business Communication – I	3	4
5	UAF1CO1	Commerce - I (Business Environment)	3	4
6	UAF1EC1	Business Economics – I	3	4
7	UAF1FC1	<b>Any one course from the following list of the courses</b> 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

**Choice Based Credit Grading and Semester System (CBCGS)**

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

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

***Elective Courses (EC)***

**1. Financial Accounting  
(Elements of Financial Accounting) - I**

**1) Preamble of the syllabus**

B.Com. in Accounting & Finance is a under graduation course of Department of B.Com. (Accounting & Finance), Changu Kana Thakur Arts, Commerce & Science College, New Panvel, Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. The conceptual understanding, development of experimental skills, developing the aptitude for academic and professional skills, acquiring basic concepts and understanding of hyphenated techniques, understanding the fundamental Accounting & Finance processes and rationale towards application of Accounting & Finance knowledge are among such important aspects. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2) Objectives of the course**

- To recognize and understand ethical issues related to the accounting profession.
- To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
- To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.
- To apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.

**3) Course Outcome**

- To help for preparing financial statements in accordance with appropriate standards.
- To interpret the business implications of financial statement information.
- To Employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
- To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

4) Detailed Syllabus

**1. Financial Accounting  
(Elements of Financial Accounting ) - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Accounting Standards Issued by ICAI and Inventory Valuation</b>
	<ul style="list-style-type: none"> <li>• <b>Accounting Standards:</b> Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS:</li> <li>• <b>AS – 1: Disclosure of Accounting Policies</b> (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations</li> <li>• <b>AS – 2: Valuation of Inventories (Stock)</b> (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations</li> <li>• <b>Inventory Valuation</b> 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</li> </ul>
2	<b>Final Accounts</b>
	<ul style="list-style-type: none"> <li>• Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue</li> <li>• Adjustments and Closing Entries</li> <li>• Final Accounts of Manufacturing Concerns (Proprietary Firm)</li> </ul>
3	<b>Departmental Accounts</b>
	<ul style="list-style-type: none"> <li>• Meaning , Basis of Allocation of Expenses and Incomes / Receipts</li> <li>• Inter Departmental Transfer: At Cost Price and Invoice Price, Stock Reserve</li> <li>• Departmental Trading and Profit and Loss Account and Balance Sheet</li> </ul>
4	<b>Accounting for Hire Purchase</b>
	<ul style="list-style-type: none"> <li>• Meaning , Calculation of Interest</li> <li>• Difference between Hire Purchase agreement and instalment payment agreement</li> <li>• Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price, Calculation of Cash Price</li> <li>• Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor</li> <li>• Calculate and record the value of reposed goods and profit on resale of such goods</li> </ul>

5) References Books

**Financial Accounting - Elements of 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 2019-2020**

***Elective Courses (EC)***

**2. Cost Accounting (Introduction and Element of cost) – I**

**1) Preamble of the syllabus**

B.Com. in Accounting & Finance is a under graduation course of Department of B.Com. (Accounting & Finance), Changu Kana Thakur Arts, Commerce & Science College, New Panvel. Affiliated to University of Mumbai (MH) The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. It helps for ascertainment of cost, fixation of selling price, proper recording and presentation of cost data to management for measuring efficiency and for cost control and cost reduction, ascertaining the profit of each activity, assisting management in decision making. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2) Objectives of the course**

- To enhance the abilities of learners to develop the concept of Cost accounting and its significance in the business.
- To accumulate, allocate and ascertain cost for each cost object is the primary objective of the cost accounting.
- To help for cost control and cost reduction in the organisation.

**3) Course Outcome**

- To apply cost accounting methods to evaluate and project business performance.
- To make allocation of cost of product, apportionment of cost of product.
- To calculate total cost of the product for fixing selling price.

4) Detailed syllabus

## 2. Cost Accounting (Elements of Cost Accounting) –I

### Modules at a Glance

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Employed Cost and Direct Expense	15
4	Overheads	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Cost Accounting</b>
	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
<b>2</b>	<b>Material Cost</b>
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels, ABC analysis, Inventory Turnover Ratio Economic Order Quantity (EOQ)
<b>3</b>	<b>Employee Cost and Direct Expense</b>
	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 of Direct Expenses Treatment of Direct Expenses
<b>4</b>	<b>Overheads</b>
	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

## 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., New Delhi

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

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

***Elective Courses (EC)***

**3 .Financial Management**

**(Introduction to Financial Management) – I**

**1) Preamble of the syllabus**

B.Com. in Accounting & Finance is a under graduation course of Department of B.Com. (Accounting & Finance), Changu Kana Thakur Arts, Commerce & Science College, New Panvel. Affiliated to University of Mumbai (MH) The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. The purpose of the course is to offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2) Objectives of the course**

- To enhance the abilities of learners to develop the objectives of Financial Management.
- To inform the students about the basic concepts of financial management and contemporary theory and policy in order to master the concepts, theories and technique of financial management.
- To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.

**3) Course Outcome**

- To demonstrate understanding of the finance function and the goals of the finance manager.
- To identify the basic financial environment, financial institutions, funding sources, instruments, and markets.
- To apply the various techniques of financial management of investment decisions and perform analytical reviews of financial results, proposals, and plans.

4.Detailed syllabus

**3.Financial Management**  
**(Introduction to Financial Management) – I**

***Modules at a Glance***

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

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Financial Management</b>
	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
<b>2</b>	<b>Concepts in Valuation</b>
	The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding
<b>3</b>	<b>Leverage</b>
	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)
<b>4</b>	<b>Types of Financing</b>
	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
<b>5</b>	<b>Cost of Capital</b>
	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., New Delhi
- *Fundamentals of Financial Management* by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- *Fundamentals of Financial Management* by Vyuptakesh Sharma, Pearson Education, New Delhi
- *Fundamentals of Financial Management* by J.C. Van Horne, Prentice Hall of India, New Delhi
- *Financial Management: Text and Problems* by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- *Financial Management: Theory and Practice* by Prasanna Chandra, Tata McGraw Hill, New Delhi
- *Financial Management* by I.M. Pandey, Vikas Publishing House, 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 2019-2020**

***Core Course(CC)***

**4.Commerce (Business Environment) - I**

**1) Preamble of the syllabus**

B.Com. in Accounting & Finance is a under graduate course of Changu Kana Thakur Arts, Commerce & Science College, New Panvel affiliated to University of Mumbai . There is Choice Based Credit, Grading and Semester System to be implemented through this curriculum, developing learners towards basic fundamentals in the area of business. Learners who will pursue this course will develop an understanding of various aspects of the business and its environment. The conceptual understanding will help in developing the aptitude for academic and professional skills, acquiring basic concepts and understanding of basics of business and its objective in the economy growth. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2) Objectives of the course**

- The present course aims at familiarizing the participants with various aspects of economic, social, political and cultural environment of India.
- The objective of the course is to acquaint students with the concepts of business and its environment.
- To develop the skills required to take better decision at right time.
- To understand the need towards society and business.
- To practice and enhance the thinking, analytical abilities towards entrepreneurship.

**3) Course Outcome**

- To recognize and understand business related issues and scopes.
- To analyse the business laws and ethics.
- To know and define the needs of the various environment analysis related to corporate and international business environment.

4) Detailed syllabus

## 4. Commerce (Elements of Commerce)-I

### *Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
<b>Total</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Business and its Environment</b>
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
<b>2</b>	<b>Business and Society</b>
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
<b>3</b>	<b>Contemporary Issues</b>
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
<b>4</b>	<b>International Environment</b>
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

## 5) References Books

Reference Books
<b>Commerce (Business Environment) - Paper I</b>
<ul style="list-style-type: none"><li>• <i>Business Environment Text and Cases</i> by M.B. Shukla, Taxman Publications, New Delhi</li><li>• <i>Global Economy and Business Environment</i> by Francis Cherunilam, Himalaya Publication House, Mumbai</li><li>• <i>Business Environment: Text and Cases</i> by Francis Cherunilam, Himalaya Publication House, Mumbai</li><li>• <i>Indian Economy</i> by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi</li><li>• <i>Essentials of Business Environment</i> by K. Aswathappa, Himalaya Publication House, Mumbai</li><li>• <i>Business Environment</i> by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li><li>• <i>Indian Economy</i> by Misra and Puri, Himalaya Publishing House, Mumbai</li><li>• <i>Entrepreneurial Development</i> by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi</li><li>• <i>Dynamics of Entrepreneurship</i> by Vasanta Desai, Himalaya Publishing House, Mumbai</li><li>• <i>Entrepreneurship and Small Development Business Management</i> by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi</li><li>• <i>Entrepreneurship</i> by David H. Holt, PHI Learning Pvt. Ltd., New Delhi</li><li>• <i>Management of Small-Scale Industries</i> by Vasant Desai, Himalaya Publishing House, Mumbai</li><li>• <i>Business and Government</i> by Francis Cherunilam, Himalaya Publishing House, Mumbai</li><li>• <i>Corporate Governance in India</i> by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi</li><li>• <i>Corporate Governance: Principles, Policies and Practices</i> by A.C. Fernando, Pearson Education India, New Delhi</li></ul>

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

**Semester II**

Sr. No.	Course Code	Course Title	Credits	L / Week
1	UAF2FA2	Financial Accounting (Special Accounting Areas) - II	3	4
2	UAF2AU1	Auditing (Introduction and Planning) - I	3	4
3	UAF2IFS	Innovative Financial Services	3	4
4	UAF2BC2	Business Communication - II	3	4
5	UAF2BL1	Business Law (Business Regulatory Framework) - I	3	4
6	UAF2BMA	Business Mathematics	3	4
7	UAF2FC2	<b>Any one course from the following list of the courses</b> 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

**Choice Based Credit Grading and Semester System (CBCGS)**

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

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

***Elective Courses (EC)***

**1. Financial Accounting (Special Accounting Areas) – II**

**1) Preamble of the syllabus**

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**2) Objectives of the course**

- To recognize and understand ethical issues related to the accounting profession.
- To prepare financial statements in accordance with Generally Accepted Accounting Principles.
- To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
- To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

- To apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.

**3) Course Outcome**

- To recognize and understand ethical issues related to the accounting profession.
- To prepare financial statements in accordance with Generally Accepted Accounting Principles. Employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
- To effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

4.Detailed syllabus

**1. Financial Accounting -II  
(Elements of Financial Accounting)-II**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claims	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Accounting from Incomplete Records</b>
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
<b>2</b>	<b>Consignment Accounts</b>
	Accounting for Consignment Transactions Calculation of commission Valuation of Stock Invoicing of Goods at Higher Price Calculate of normal / Abnormal Losses
<b>3</b>	<b>Branch Accounts</b>
	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
<b>4</b>	<b>Fire Insurance Claims</b>
	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.References 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

**Choice Based Credit Grading and Semester System (CBCGS)**

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

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

***Elective Courses (EC)***

**2. Auditing (Introduction and Planning) – I**

**1) Preamble of the syllabus**

B.Com. in Accounting & Finance is a under graduation course of Department of B.Com. (Accounting & Finance), Changu Kana Thakur Arts, Commerce & Science College, New Panvel. Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. It helps to help the students to understand the concept of Auditing and to enable students to know the audit planning, procedure and documentation. It also helps in understanding the different techniques of auditing. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2) Objectives of the syllabus**

- To helps to develop an understanding the concept of Auditing. & Its technique
- To enable students to know the audit planning, procedure and documentation.
- To demonstrate the procedure of arithmetical accuracy of books of accounts, verifying posting, casting, balancing etc.
- To guides the students in verifying the authenticity and validity of transactions.

**3) Course Outcome**

- It helps the students to know the concept of Auditing.
- To know the concept of audit planning, procedure and documentation.
- It helps to know role of auditing and to get acquainted with the different techniques of auditing and internal /external audit.

4).Detailed syllabus

**Auditing -I**  
**(Elements of Auditing)-I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Auditing	15
2	Audit Planning, Procedures and Documentation	15
3	Auditing Techniques	15
4	Internal Audit	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<ul style="list-style-type: none"> <li>• <b>Basics</b> Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit</li> <li>• <b>Errors and Frauds</b> Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</li> <li>• <b>Principles of Audit</b> Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>• <b>Types of Audit</b> Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</li> <li>• <b>Miscellaneous</b> Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair</li> <li>• <b>Accounting Concepts Relevant to Auditing</b> Materiality, Going Concern</li> </ul>
2	<b>Audit Planning, Procedures and Documentation</b>
	<ul style="list-style-type: none"> <li>• <b>Audit Planning</b> Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan</li> <li>• <b>Audit Programme</b> Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach</li> <li>• <b>Audit working Papers</b> Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</li> <li>• <b>Audit Notebook</b> Meaning, Structure, Contents, General Information, Current Information and Importance</li> </ul>
3	<b>Auditing Techniques</b>

	<ul style="list-style-type: none"> <li>• <b>Test Check</b> Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</li> <li>• <b>Audit Sampling</b> Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample</li> <li>• <b>Internal Control</b> Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries</li> <li>• <b>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b></li> </ul>
<b>4</b>	<b>Internal Audit</b>
	<p>Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit</p> <p>Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>

#### 4) Reference Books

##### **Auditing - Introduction and Planning - Paper I**

- *Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi*
- *A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi*
- *Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi*
- *Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd.*
- *Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi*
- *Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi*
- *Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, 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 2019-2020**

***Elective Courses (EC)***

**3. Innovative Financial Services**

**1) Preamble of the Syllabus:**

B.Com. in Accounting & Finance is a under graduation course of Department of B.Com. (Accounting & Finance), Changu Kana Thakur Arts, Commerce & Science College, New Panvel. Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting & Finance. Financial Services constitute an important segment of financial system and development of our country depends on it a lot. The boom in the financial services companies is no doubt a welcome development. But at the same time they call for unique skills to run financial services proficiently. It is an attempt to highlight the contemporary issues in management of Innovative Financial Services. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2) Objectives of the Course:**

- To familiarizes the learners with the fundamental aspects of various issues associated with various Financial Services.
- To gives a comprehensive overview of emerging financial services in the light of globalization.
- To introduces the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of financial services

**3) Course Outcomes:**

- To understand the role and function of the financial system in reference to the macro economy.
- To demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

4)Detailed Syllabus

**3.Innovative Financial Services**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Traditional Financial Services	15
2	Issue Management and Securitization	15
3	Financial Services and its Mechanism	15
4	Consumer Finance and Credit Rating	15
<b>Total</b>		<b>60</b>

SN	Modules/ Units
1	<b>Introduction to Traditional Financial Services</b>
	<p><b>a) Financial Services:</b></p> <ul style="list-style-type: none"> <li>• Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</li> </ul> <p><b>b) Factoring and Forfaiting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.</li> </ul> <p><b>c) Bill Discounting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</li> </ul>
2	<b>Issue Management and Securitization</b>
	<p><b>a) Issue Management and Intermediaries:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</li> </ul> <p><b>b) Stock Broking:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading ( Cash and Normal) Derivative Trading</li> </ul> <p><b>c) Securitization:</b></p> <ul style="list-style-type: none"> <li>• Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization</li> </ul>
3	<b>Financial Services and its Mechanism</b>
	<p><b>a) Lease and Hire-Purchase:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.</li> <li>• Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</li> </ul> <p><b>b) Housing Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India-</li> </ul>

	<p>Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</p> <p><b>c) Venture Capital:</b> Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p>
<b>4</b>	<b>Consumer Finance and Credit Rating</b>
	<p><b>a) Consumer Finance:</b></p> <ul style="list-style-type: none"><li>• 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</li></ul> <p><b>b) Plastic Money:</b></p> <ul style="list-style-type: none"><li>• 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.</li><li>• Smart Cards- Features, Types, Security Features and Financial Applications</li></ul> <p><b>c) Credit Rating:</b></p> <ul style="list-style-type: none"><li>• 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</li></ul>

**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*
- *IM Pandey, Financial Management, Vikas Publishing House Ltd.*
- *Khan M.Y., Financial Services, McGraw Hill Education.*
- *Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints. Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House*

**Choice Based Credit Grading and Semester System (CBCGS)**

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

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

***Core Course(CC)***

**4. Business Law -  
(Business Regulatory Framework) - I**

**1)Preamble of the syllabus**

- B.Com. in Accounting & Finance is a under graduation course of Department of B.Com. (Accounting & Finance), Changu Kana Thakur Arts, Commerce & Science College, New Panvel. Affiliated to University of Mumbai (MH). The course is designed to guide students of B.Com accounting and finance with the knowledge of Indian business law. It helps to provide the brief idea about the legal framework of Indian Business Law and to know role of law in an economic and business context. It also helps to acquaint knowledge of legal environment of business and corporate laws. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

**2)Objectives of the syllabus**

- To provide the brief idea about the legal framework of Indian Business Law.
- To know role of law in an economic and business context.
- To acquaint knowledge of legal environment of business and corporate laws.

**3)Course Outcome**

- To identify the fundamental legal principles behind contractual agreements.
- To understand the legal implications of different forms of business organizations.
- To acquire problem solving techniques through case studies.

- 4. Detailed Syllabus

**4. Business Law – I**  
**(Business Regulatory Framework)-I**  
***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Law of Contract 1872	15
2	Sale of Goods Act 1930	15
3	Negotiable Instrument Act 1881	15
4	Consumer Protection Act 1986	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Law of Contract 1872</b>
	<ul style="list-style-type: none"> <li>• Nature of Contract</li> <li>• Classification of Contracts</li> <li>• Offer and Acceptance</li> <li>• Capacity of Parties to Contract</li> <li>• Free Consents</li> <li>• Consideration</li> <li>• Legality of Object</li> <li>• Agreement Declared Void</li> <li>• Performance of Contract &amp; Discharge of Contract</li> <li>• Remedies for Breach of Contract</li> <li>• Indemnity &amp; Guarantee</li> <li>• Bailment and Pledge</li> <li>• Agency</li> </ul>
2	<b>Sale of Goods Act 1930</b>
	<ul style="list-style-type: none"> <li>• Formation of Contract of Sale</li> <li>• Goods and their Classifications</li> <li>• Price, Conditions and Warranties</li> <li>• Transfer of Properties in Goods</li> <li>• Performance of Contract of Sales</li> <li>• Unpaid Seller and his Rights</li> <li>• Sale by Auction</li> <li>• Hire Purchase Agreement</li> </ul>
3	<b>Negotiable Instrument Act 1881</b>
	<ul style="list-style-type: none"> <li>• Definition of Negotiable Instruments</li> <li>• Features of Negotiable Instruments</li> <li>• Promissory Note &amp; Bill of Exchange and Cheque</li> <li>• Holder and Holder in due Course</li> <li>• Crossing of a Cheque &amp; Types of Crossing</li> <li>• Dishonour and Discharge of Negotiable Instruments</li> </ul>
4	<b>Consumer Protection Act 1986</b>
	<ul style="list-style-type: none"> <li>• Salient Features &amp; Definitions</li> <li>• Consumer Rights</li> <li>• Causes of consumer exploitation</li> <li>• Consumer Protection Council</li> <li>• Consumer Disputes Redressal Agencies</li> </ul>

## 5 )Reference Books

### **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*

**Choice Based Credit Grading and Semester System (CBCGS)****F.Y.B.Com. Accounting & Finance Semester –I & II****To be implemented from the Academic year 2019-2020****Scheme of Evaluation****Scheme of examination for each semester**

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

**A) Internal Assessment: 40 %****40 Marks****Internal Assessment- (Courses without Practical Courses)**

<b>Sr. No.</b>	<b>Particular</b>	<b>Marks</b>
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned	15 Marks
	Presentation	10 Marks
	Written Document	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
	<b>Total Marks</b>	<b>40 Marks</b>

**Internal Assessment- (Courses with Practical)**

Sr. No.	Particular	Marks
01	<b>Practical Examination</b>	20 Marks
	Journal	05 Marks
	Viva Voce	05 Marks
	Laboratory Work	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned	15 Marks
	Presentation	10 Marks
	Written Document	05 Marks
03	Active participation in routine class instructional deliveries and Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
	<b>Total Marks</b>	<b>40 Marks</b>

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

Maximum Marks: 20

Questions to be set: 02

Duration: 40 Minutes

All Questions are Compulsory

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

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

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

## **Question Paper Pattern (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 <b>OR</b> Full Length Practical Question	15 Marks  15 Marks
Q-2	Full Length Practical Question <b>OR</b> Q-2 Full Length Practical Question	15 Marks  15 Marks
Q-3	Full Length Practical Question <b>OR</b> Q-3 Full Length Practical Question	15 Marks  15 Marks
Q-4	Objective Questions (*Multiple choice / True or False / Match the columns/Fill in the blanks/Short Questions.)	15 Marks
Q-4	<b>OR</b> Short Notes (Any three out of five)	15 Marks

**Note:**

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

## 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	15 Marks
	<b>OR</b>	
	Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
	<b>OR</b>	
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
	<b>OR</b>	
Q-3	Full Length Question	15 Marks
Q-4	Objective Questions (*Multiple choice / True or False / Match the columns/Fill in the blanks/Short Questions.)	15 Marks
Q-4	<b>OR</b>	
	Short Notes (Any three out of five)	15 Marks

**Note:**

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

**Passing Standard**

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

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