

Deccan Education Society's

**Kirti M. Doongursee College of
Arts, Science and Commerce
(AUTONOMOUS)**



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: Bachelor of commerce

Course: F.Y.B.A.F.

Subject: Accounting & Finance

Choice Based Credit System (CBCS)

with effect from

Academic Year 2022-2023

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester
System Course Structure

F.Y.B.Com.(Accounting & Finance)

(To be implemented from Academic Year- 2022-2023)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	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	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*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			

B.Com. (Accounting & Finance)
Programme Under Choice Based Credit,
Grading and Semester System Course
Structure

(To be implemented from Academic Year- 2022-2023)

Semester I

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

<i>*List of Skill Enhancement Courses (SEC)</i> <i>for Semester I (Any One)</i>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I**

with Effect from the Academic Year 2022-2023

Elective Courses (EC)

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

Modules at a Glance

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

Sr. No.	Modules / Units
1	Accounting Standards Issued by ICAI and Inventory Valuation
	<ul style="list-style-type: none"> · 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 – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations · 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
2	Final Accounts
	<ul style="list-style-type: none"> · Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue · Adjustments and Closing Entries · Final Accounts of Manufacturing Concerns (Proprietary Firm)
3	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
4	Accounting for Hire Purchase
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price

	Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)
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**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester I

with Effect from the Academic Year 2022-2023

Elective Courses (EC)

**2. Cost
Accounting -
Introduction and
Elementsof Cost-I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	15
2	Material Cost	15
3	Labour Cost	15
4	Overheads	15
	Total	60

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
2	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester I

with Effect from the Academic Year 2022-2023

Elective Courses (EC)

**3. Financial
Management - Introduction to
Financial Management - I**

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

Sr. No.	Modules / Units
1	Introduction to Financial Management
	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization
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
3	Leverage
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (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
5	Cost of Capital
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester I

with Effect from the Academic Year 2022-2023

Ability Enhancement Courses (AEC)

4. Business Communication- I

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

Sr. No.	Modules / Units
1	Theory of Communication
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E-communication Video and Satellite Conferencing</p>
2	Obstacles to Communication in Business World
	<p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, 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</p>
3	Business Correspondence
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>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</p>

	(to be taught but not to be tested in the examination)]
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Sr. No.	Modules / Units
4	Language and Writing Skills
	<p>Commercial Terms used in Business Communication</p> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ▪ 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

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester I

with Effect from the Academic Year 2022-2023

Skill Enhancement Courses (SEC)

5. Foundation Course -I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
	Total	45

Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)
Programme at Semester I**

with Effect from the Academic Year 2022-2023

Skill Enhancement

Courses (SEC)

5.Foundation Course

in NSS - I Modules at a

Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45

Sr. No.	Modules / Units
1	Introduction to NSS
	<p>Introduction to National Service Scheme(NSS) Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives</p> <p>The historical perspective of National Service Scheme(NSS)</p> <p>National Service Scheme(NSS)- Symbol and its meaning</p> <p>National Service Scheme(NSS)- its hierarchy from national to college level</p> <p>National Service Scheme(NSS) Regular activities</p> <p>Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation</p>
2	Concept of Society and Social Issues in India
	<p>History and philosophy of social sciences in India</p> <p>Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India</p> <p>Basic social issues in India</p> <p>Degeneration of value system, Family system, Gender issues, Regional imbalance</p>
3	Indian Constitution and Social Justice
	<p>Indian Constitution</p> <p>Features of Indian Constitution - Provisions related to social integrity and development</p> <p>Social Justice</p> <p>Social Justice- the concept and its features</p> <p>Inclusive growth- the concept and its features</p>
4	Human Personality and National Integration
	<p>Dimensions of human personality</p> <p>Social Dimension of Human personality- Understanding of the society</p> <p>Physical Dimension of Human personality- Physical Exercise, Yoga, etc.</p> <p>National integration & Communal Harmony</p> <p>National Integration- its meaning, importance and practice</p> <p>Communal Harmony- its meaning, importance and practice</p>

**Revised Syllabus of Courses of B.Com. (Accounting
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Programme at Semester I

with Effect from the Academic Year 2022-2023

Skill Enhancement

Courses (SEC)

5.Foundation Course

in NCC - I Modules at a

Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
	Total	45

Sr. No.	Modules / Units
1	Introduction to NCC, National Integration & Awareness
	<p>Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <ul style="list-style-type: none"> · Genesis, Aims, Objectives of NCC & NCC Song · Organisation & Training · Incentives & Benefits · Religions, Culture, Traditions and Customs of India · National Integration: Importance and Necessity · Freedom Struggle
2	Drill: Foot Drill
	<p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> · General and Words of Command · Attention, Stand at Ease and Stand Easy, Turning and Inclining at the Halt · Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing · Saluting at the Halt, Getting On Parade, Dismissing and Falling Out · Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt · Turning on the March and Wheeling. · Saluting on the March. · Formation of squad and Squad Drill.
3	Adventure Training, Environment Awareness and Conservation
	<p>Adventure Training</p> <p>Desired outcome: The students will overcome fear & inculcate within them the sense of adventure , sportsmanship , esprit-d-corp and develop confidence , courage , determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> · Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc <p>Environment Awareness and Conservation</p> <p>Desired outcome: The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> · Natural Resources – Conservation and Management · Water Conservation and Rainwater Harvesting

Sr. No.	Modules / Units
4	Personality Development and Leadership
	<p>Desired outcome: The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life.</p> <ul style="list-style-type: none"> · Introduction to Personality Development · Factors Influencing /Shaping Personality: Physical, Social, Physiological, Philosophical and Psychological · Self Awareness Know yourself/ Insight · Change Your Mind Set · Communication Skills: Group Discussion / Lecturettes (Public Speaking) · Leadership Traits · Types of Leadership
5	Specialized Subject: Army Or Navy Or Air
	<p><u>Army</u></p> <p>Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects</p> <p>A. Armed Force</p> <ul style="list-style-type: none"> · Basic organisation of Armed Forces · Organisation of Army · Badges and Ranks <p>B. Introduction to Infantry and weapons and equipments</p> <ul style="list-style-type: none"> · Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning <p>C. Military history</p> <ul style="list-style-type: none"> · Biographies of renowned Generals (Carriapa / Sam Manekshaw) · Indian Army War Heroes- PVCs <p>D. Communication</p> <ul style="list-style-type: none"> · Types of Communications · Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.) <p style="text-align: center;">OR</p> <p><u>Navy</u></p> <p>A. Naval orientation and service subjects</p> <ul style="list-style-type: none"> · History of the Indian Navy-Pre and Post Independence, Gallantry award winners · Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments · Types of Warships and their role · Organization of Army and Air Force- Operational and Training commands · Ranks of Officers and Sailors, Equivalent Ranks in the Three Services <p>B. Ship and Boat Modelling</p> <ul style="list-style-type: none"> · Principles of Ship Modelling

	· Maintenance and Care of tools
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Sr. No.	Modules / Units
	<p>A. Search and Rescue</p> <ul style="list-style-type: none"> · SAR Organization in the Indian ocean <p>B. Swimming</p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;">OR</p> <p><u>AIR</u></p> <p>A. General Service Knowledge</p> <ul style="list-style-type: none"> · Development of Aviation · History of IAF <p>B. Principles of Flight</p> <ul style="list-style-type: none"> · Introduction · Laws of Motion · Glossary of Terms. <p>C. Airmanship</p> <ul style="list-style-type: none"> · Introduction · Airfield Layout · Rules of the Air · Circuit Procedure · ATC/RT Procedures · Aviation Medicine <p>D. Aero- Engines</p> <ul style="list-style-type: none"> · Introduction to Aero-engines

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester I

with Effect from the Academic Year 2022-2023

Skill Enhancement Courses (SEC)

1. **Foundation Course in Physical Education - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45

Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	<ul style="list-style-type: none"> · Dimensions and determinants of Health, Fitness & Wellness · Concept of Physical Education and its importance · Concept of Physical Fitness and its types · Concept of Physical Activity, exercise and its types & benefits
2	Components of Physical Fitness
	<ul style="list-style-type: none"> · Concept of components of Physical Fitness · Concept and components of HRPF · Concept and components of SRPF · Importance of Physical Education in developing physical fitness components.
3	Testing Physical Fitness
	<ul style="list-style-type: none"> · Tests for measuring Cardiovascular Endurance · Tests for measuring Muscular Strength & Endurance · Tests for measuring Flexibility · Tests for measuring Body Composition
4	Effect of Exercise on various Body System
	<ul style="list-style-type: none"> · Effect of exercises on Musculoskeletal system · Effect of exercises on Circulatory System · Effect of exercises on Respiratory System · Effect of exercises on Glandular System

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester I

with Effect from the Academic Year 2022-2023

Core Courses (CC)

**2. Co
mmerce-
Business
Environment
- I**

Modules at a Glance

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

Sr. No.	Modules / Units
1	Business and its Environment
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	Business and Society
	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
3	Contemporary Issues
	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
4	International Environment
	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

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)
Programme at Semester I**

with Effect from the Academic Year 2022-2023

Core Courses

(CC)

7.Business

Economics - I

Modules at a

Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	10
2	Demand Analysis	10
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
5	Pricing Practices	10
Total		60

Sr. No.	Modules / Units
1	Introduction
	<p>Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	Demand Analysis
	<p>Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>
3	Supply and Production Decisions and Cost of Production
	<p>Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. 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 <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i></p>
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition
	<p>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, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i> Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i></p>
5	Pricing Practices
	<p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing <i>(case studies on how pricing methods are used in business world)</i></p>

B.Com. (Accounting & Finance)
Programme Under Choice Based Credit,
Grading and Semester System Course
Structure

(To be implemented from Academic Year- 2022-2023)

Semester II

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

<i>**List of Skill Enhancement Courses (SEC)</i> <i>for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

**Revised Syllabus of Courses of B.Com. (Accounting
and Finance)**

Programme at Semester II

with Effect from the Academic Year 2022-2023

Elective Courses (EC)

**1. Financial
Accounting -
Special
Accounting
Areas - II**

Modules at a Glance

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

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 Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)
3	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
4	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

***Revised Syllabus of Courses of B.Com. (Accounting
and Finance)***

Programme at Semester II

with Effect from the Academic Year 2022-2023

Elective Courses (EC)

**2. Auditing - Introduction
and Planning - I**

Modules at a Glance

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

Sr. No.	Modules / Units
1	Introduction to Auditing
	<ul style="list-style-type: none"> · Basics 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 · Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission,

	<p>Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</p> <ul style="list-style-type: none"> · Principles of Audit 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 · Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit · Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair · Accounting Concepts Relevant to Auditing Materiality, Going Concern
2	Audit Planning, Procedures and Documentation
	<ul style="list-style-type: none"> · Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan · Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach · Audit working Papers 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 · Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance

Sr. No.	Modules / Units
3	Auditing Techniques
	<ul style="list-style-type: none"> · Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and

	<p>Precautions.</p> <ul style="list-style-type: none"> · Audit Sampling 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 · Internal Control 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 · Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4	Internal Audit
	<p>Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>

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Elective Courses (EC)

3. Innovative Financial Services

Modules at a Glance

SN	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
Total		60

SN	Modules/ Units
1	Introduction to Traditional Financial Services
	<p>a) Financial Services:</p> <ul style="list-style-type: none"> · 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 <p>b) Factoring and Forfaiting:</p> <ul style="list-style-type: none"> · 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

	<p>Problems.</p> <p>c) Bill Discounting:</p> <ul style="list-style-type: none"> · Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.
2	Issue Management and Securitization
	<p>a) Issue Management and Intermediaries:</p> <ul style="list-style-type: none"> · Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue <p>b) Stock Broking:</p> <ul style="list-style-type: none"> · Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading <p>c) Securitization:</p> <ul style="list-style-type: none"> · Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitizable Assets, Benefits of Securitization, New Guidelines on Securitization
3	Financial Services and its Mechanism
	<p>a) Lease and Hire-Purchase:</p> <ul style="list-style-type: none"> · Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. · Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase. <p>b) Housing Finance:</p> <ul style="list-style-type: none"> · Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- 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

SN	Modules/ Units
	<p>c) Venture Capital:</p> <p>Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p>
4	Consumer Finance and Credit Rating
	<p>6. Consumer Finance:</p> <ul style="list-style-type: none"> · Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of

	<p>Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</p> <p>7. Plastic Money:</p> <ul style="list-style-type: none"> • 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 <p>8. Credit Rating:</p> <ul style="list-style-type: none"> • 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
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Notes:

1. *The Syllabus is restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.*
2. *All Modules / Units include Computational Problems / Case Study.*
3. *The Law in force on 1st April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.*

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Ability Enhancement Courses (AEC)

4.

Business Communication - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
	Total	60

Sr. No.	Modules / Units
1	Presentation Skills
	<p>Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation</p>
2	Group Communication
	<p>Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	Business Correspondence
	<p>Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]</p>
4	Language and Writing Skills
	<p>Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner</p>

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Skill Enhancement Courses (SEC)

5.

Foundation Course – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
	Total	45

Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

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5. Foundation Course in NSS - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Socio-economic Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45

Sr. No.	Modules / Units
1	Socio-economic Survey and Special Camp
	<p>Socio economic survey Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p>Special camping activity Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	Orientation of the College Unit and Communication Skills
	<p>Training and orientation of the program unit in the college Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p>Communication skills and Documentation Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	Rapport with Community and Programme Planning
	<p>Working with individual group and community Ice breaking- interaction games – conflict resolution</p> <p>Program planning Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	Government Organisations /Non-Government Organisations
	<p>Structure of Government Organisations and Non-Government Organisations Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p>Government schemes for community development Schemes os Government welfare departments for community development- provisions & examples</p>

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Skill Enhancement

Courses (SEC)

5.Foundation Course

in NCC - II Modules at

a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	05
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development
	<p>Disaster Management:</p> <p>Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> · Civil Defence Organisation and Its Duties/ NDMA · Types of Emergencies/ Natural Disaster · Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. · 'Avan' model of NCC <p>Social Awareness and Community Development:</p> <p>Desired outcome: The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community.</p> <ul style="list-style-type: none"> · Basics of Social Service, Weaker Sections of Our Society and Their Needs · Social/ Rural Development Project: MNREGA, SGSY, NSAP etc. · Contribution of Youth towards Social Welfare · Civic Responsibilities · Causes & Prevention of HIV/AIDS; Role of Youth
2	Health and Hygiene
	<p>Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> · Structure and Functioning of the Human Body · Hygiene and Sanitation (Personal and Food Hygiene) · Infectious & Contagious Diseases & Their Prevention
3	Drill with Arms
	<p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> · Attention, Stand at Ease and Stand Easy · Getting on Parade with Rifle and Dressing at the Order · Dismissing and Falling Out · Ground / Take Up Arms · Present From the Order and Vice-versa · General Salute, Salami Shastra
4	Weapon Training
	<p>Desired outcome: The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> · Characteristics of a Rifle / Rifle Ammunition and its Fire Power · Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle · Stripping, Assembling, Care and Cleaning of 7.62mm SLR · Loading, Cocking and Unloading · The lying position, Holding and Aiming- I

	<ul style="list-style-type: none">· Trigger control and firing a shot· Range procedure and safety precautions· Short range firing, Aiming- II -Alteration of sight
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Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p>Army</p> <p>Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects</p> <p>A. Map reading</p> <ul style="list-style-type: none"> · Introduction to types of Maps and Conventional signs · Scales and Grid system · Topographical forms and technical terms · Relief, contours and Gradients · Cardinal points and Types of North · Types of bearings and use of Service Protractor · Prismatic compass and its use and GPS <p>B. Field Craft and Battle Craft</p> <ul style="list-style-type: none"> · Introduction · Judging distance · Description of ground · Recognition, Description and Indication of landmarks and targets <p style="text-align: center;">OR</p> <p>Navy</p> <p>A. `Naval Communication</p> <ul style="list-style-type: none"> · Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> ▪ Introduction of Naval communication ▪ Duties of various communication sub-departments · Semaphore <ul style="list-style-type: none"> ▪ Introduction of position of letters and prosigns ▪ Reading of messages ▪ Transmission of messages <p>B. Seamanship</p> <ul style="list-style-type: none"> · Anchor work <ul style="list-style-type: none"> ▪ Parts of Anchor and Cable, their identification · Rigging <ul style="list-style-type: none"> ▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes ▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses. ▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope <p>C. Boat work</p> <ul style="list-style-type: none"> · Parts of Boat and Parts of an Oar · Instruction on boat Pulling- Pulling orders

	· Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling
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Sr. No.	Modules / Units
	<p style="text-align: center;">OR</p> <p>Air</p> <p>A. Air frames</p> <ul style="list-style-type: none"> · Aircraft Controls · Landing Gear <p>B. Instruments</p> <ul style="list-style-type: none"> · Basic Flight Instruments <p>C. Aircraft Particulars</p> <ul style="list-style-type: none"> · Aircraft Particulars (Type specific) <p>D. Aero modelling</p> <ul style="list-style-type: none"> · History of Aero modelling · Materials used in Aero modelling · Type of Aero models · Flying/ Building of Aero models

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Skill Enhancement Courses (SEC)

**1. Foundation Course in Physical Education -
II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		45

Sr. No.	Modules / Units
1	Development of Fitness
	<ul style="list-style-type: none"> · Benefits of physical fitness and exercise and principles of physical fitness · Calculation of fitness index level 1-4 · Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT) · Methods of training – continues, Interval, circuit, Fartlek and Plyometric
2	Health, Fitness and Diseases
	<ul style="list-style-type: none"> · Definition of obesity and its management · Communicable diseases, their preventive and therapeutic aspects · Factors responsible for communicable diseases · Preventive and therapeutic aspect of Communicable and non- communicable diseases
3	Yoga Education
	<ul style="list-style-type: none"> · Meaning and history of yoga · Ashtang yoga and types of yoga · Types of Suryanamaskar and Technique of Pranayam · Benefits of Yoga
4	Daily Schedule of Achieving Quality of Life and Wellness
	<ul style="list-style-type: none"> · 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.

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Core Courses (CC)

**2. Business Law
- Business Regulatory
Framework - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
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
Total		60

Sr. No.	Modules / Units
1	Law of Contract 1872
	<ul style="list-style-type: none"> (a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency
2	Sale of Goods Act 1930
	<ul style="list-style-type: none"> (a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement
3	Negotiable Instrument Act 1881
	<ul style="list-style-type: none"> (a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments
4	Consumer Protection Act 1986
	<ul style="list-style-type: none"> (a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

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Sr. No.	Modules	No. of Lecture s
1	Ratio, Proportion and Percentage	15
2	Profit and Loss	15
3	Interest and Annuity	15
4	Shares and Mutual Fund	15
Total		60

**Core Courses (CC) 7. Business Mathematics Modules at a
Glance**

Sr. No.	Modules / Units
1	Ratio, Proportion and Percentage
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
2	Profit and Loss
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
3	Interest and Annuity
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
4	Shares and Mutual Fund
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value

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Reference Books

Reference Books
Financial Accounting - Elements of Financial Accounting - Paper I
<ul style="list-style-type: none">· <i>Introduction to Accountancy</i> by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi· <i>Advance Accounts</i> by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi· <i>Advanced Accountancy</i> by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi· <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai· <i>Financial Accounting</i> by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi· <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai· <i>Financial Accounting</i> by P.C. Tulsian, Pearson Publications, New Delhi· <i>Accounting Principles</i> by R.N. Anthony and J.S. Reece, Richard Irwin, Inc· <i>Financial Accounting</i> by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida· <i>Compendium of Statement and Standard of Accounting</i>, ICAI· <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai· <i>Financial Accounting</i> by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai· <i>Company Accounting Standards</i> by ShrinivasanAnand, Taxman, New Delhi· <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi· <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications, New Delhi· <i>Financial Accounting</i> by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi· <i>Financial Accounting a Managerial Perspective</i>, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
Cost Accounting - Introduction and Element of Cost - Paper I
<ul style="list-style-type: none">· <i>Lectures on Costing</i> by Swaminathan: S. Chand and Company (P) Ltd., New Delhi· <i>Cost Accounting</i> by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai· <i>Cost Accounting</i> by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai· <i>Cost Accounting</i> by Ravi M. Kishore, Taxmann Ltd., New Delhi· <i>Principles and Practices of Cost Accounting</i> by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta· <i>Cost Accounting Theory and Practice</i> by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai· <i>Cost Accounting Principles and Practice</i> by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi· <i>Advanced Cost and Management Accounting: Problems and Solutions</i> by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi· <i>Cost Accounting</i> by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana· <i>Modern Cost and Management Accounting</i> by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
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*

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Evaluation Scheme for First Year(UG) under AUTONOMY

I. Internal Evaluation for Theory Courses – 40 Marks

(i) Continuous Internal Assessment 1 – 20 Marks

A. Theory Subjects	Mode of Assessment
Business Environment I	Presentation / Assignments
Business Communication I	
Business Economics I	
Foundation Course I	
B. Practical Subjects	
Cost Accounting I	Tutorials
Financial Management I	
Financial Accounting I	

(ii) Continuous Internal Assessment 2 – 20 Marks

Question Number	Question Style	Marks
1	Fill in the Blanks (five one mark each)	05
2	True or False (five one mark each)	05
3	Answer the following (five two mark each)	10

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Options	Marks
Q.1	Unit I	Any one out of two Q A. (12 marks) OR Q B 1 (6 marks) and 2 (6 marks)	12
Q.2	Unit II	Any one out of two Q A. (12 marks) OR Q B 1 (6 marks) and 2 (6 marks)	12
Q.3	Unit III	Any one out of two Q A. (12 marks) OR Q B 1 (6 marks) and 2 (6 marks)	12
Q.4	Unit IV	Any one out of two Q A. (12 marks) OR Q B 1 (6 marks) and	12

		<i>2 (6 marks)</i>	
Q.5	Unit I, II, III, IV or V	<i>Short notes Any three out of four (4 marks each)</i>	12

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weight age of the topic.