AC 28/5/2026/Sfc/04 ITEM NO: 1.4.4

Deccan Education Society's

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

Dadar (W), Mumbai -28

Affiliated to

UNIVERSITY OF MUMBAI

Title of the program

A- U.G. Certificate in BAF

B- U.G. Diploma in BAF

C- B.Com Accounting and Finance

Syllabus for

Semester – Sem I & II

Ref: GR dated 20th April, 2023 for Credit Structure of UG

(With effect from the academic year 2026-27 Progressively)

PROGRAM OUTCOMES

PO	Description
A student completing Bachelor's Degree in Commerce Program will be able to	
PO1	**Disciplinary Knowledge:** Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
PO2	**Communication Skills:** Ability to communicate long standing unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.
PO3	**Critical Thinking:** Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
PO4	**Problem solving:** Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same. Capabilities to analyze and synthesize data and derive inferences for valid conclusion.
PO5	**Research Related Skills:** Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
PO6	**Self-directed Learning:** Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
PO7	**Moral and Ethical Awareness/Reasoning:** Ability to ascertain unethical behaviour, falsification, and manipulation of information. Ability to manage self and various social systems.
PO8	**Lifelong learning:** Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

PROGRAM SPECIFIC OUTCOMES

PSO	Description
PSO1	**Financial Accounting, Taxation and Regulatory Competence** Demonstrate proficiency in financial accounting, taxation, and regulatory compliance for effective professional practice in the financial sector.
PSO 2	**Strategic Financial Management and Investment Decision-Making** Apply strategic financial management, cost analysis, and investment principles for informed problem-solving and decision-making in business environments.
PSO 3	**Business Compiance, Research and Analytical Application** Apply legal, analytical, and research skills to evaluate business and financial issues, interpret emerging financial trends, and support evidence-based decision-making.
PSO 4	**Entrepreneurship, Ethical Leadership and Social Responsibility** Develop entrepreneurial, ethical, and socially responsible leadership abilities for sustainable contribution to business and society.

Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce

(AUTONOMOUS)

Sr. No.	Heading	Particulars	
1	Title of program O: ___________________ A	A	U.G. Certificate in BAF
	O: ___________________ B	B	U.G. Diploma in BAF
	O: C	C	B.Com. (Accounting and Finance)
2	Eligibility O: ___________________ A	A	HSC(Commerce) OR Passed Equivalent Academic Level 4.0
	O: ___________________ B	B	Under Graduate Certificate in BAF OR Passed Equivalent Academic Level 4.5
	O: ___________________ C	C	Under Graduate Diploma in BAF OR Passed Equivalent Academic Level 5.0
3	Duration of program R: U.G. Certificate in BAF	A	One Year
	U.G. Diploma in BAF	B	Two Years
	B.Com. (Accounting and Finance)	C	Three Years
4	Intake Capacity R:	90	

Sign of the HOD & Coordinator **BOS in _______**	**Sign of the NEP Coordinator, DES's Kirti M. Doongursee College**	**Sign of Principal** **DES's Kirti M. Doongursee College, Mumbai 28.**

Preamble

1) Introduction

This course provides a comprehensive underpinning in commerce and business by integrating theoretical knowledge with practical application. It enables students to develop a strong understanding of core areas such as accounting, finance, management, and strategic practices essential for the business environment.

2) Aims and Objectives

The course aims to develop critical thinking, analytical ability, and problem-solving skills by applying conceptual knowledge to real-world business situations. It focuses on equipping learners with the ability to interpret data, evaluate alternatives, and make informed business decisions.

3) Learning Outcomes

Upon completion, learners will be able to demonstrate effective communication, research aptitude, and the ability to apply, analyze, and evaluate business and financial concepts. The course fosters competence in financial reporting, strategic analysis, governance practices, and organizational effectiveness.

4) Ethics, Employability & Lifelong Learning

The course promotes ethical values, professional responsibility, and independent learning. It prepares students for employability, entrepreneurship, and continuous skill development, enabling them to contribute responsibly and sustainably to business and society.

Semester	Course Code	Course Title	Vertical	Credit
I	26BAFMJ111	Financial Accounting and Management I(Introduction to Financial Accounting and Management I)	Major	4
	26BAFMJ112	Financial Strategic Management- I	Major	2
	26BAFOE131	Structure of Markets & Companies	OE 1	2
	26BAFVSC141	Corporate Audit	VSC	2
	26BAFSE151	Management Applications I	SEC	2
II	26BAFMJ211	Accounting Analysis I	Major 1	4
	26BAFMJ212	Financial Strategic Management- II	Major 2	2
	26BAFMR221	Integrated Finance I- Corporate Governance	Minor	2
	26BAFOE231	Administrative Management and Leadership	OE	2
	26BAFVSC241	Portfolio Management I	VSC	2
	26BAFSE251	Management Applications II	SEC	2

Semester I F.Y.BAF

Course Code	MAJOR SEM - I Financial Accounting and Management I (Introduction to Financial Accounting and Management)	Credits	Lectures/Week
26BAFMJ111	**Paper I**	**4**	**4**

Course Objectives(CO):

CO1: To enable students to identify and recall various Accounting Standards and related concepts.
CO2: To develop understanding of Accounting Standards, preparation of final accounts of a manufacturing firm, and the concept of valuation.
CO3: To equip students with the ability to apply knowledge of final accounts in preparing financial statements in accordance with relevant standards.
CO4: To enhance analytical skills to examine and evaluate a firm's financial statements in compliance with Accounting Standards.

Course Outcomes (OC):

After successful completion of this course, students would be able to
OC1:Identify and recall various accounting standards
OC2:Explain accounting standards, describe the preparation of final accounts for a manufacturing firm, and interpret the concept of valuation
OC3:Demonstrate the application of final accounts knowledge in preparing financial statements.
OC4:Examine a firm's account statements in accordance with Accounting Standards.

Unit	Topics	No of Lectures
I	**Accounting Standards Issued by ICAI and Inventory Valuation** ● AS – 1: Disclosure of Accounting Policies ● AS – 2: Valuation of Inventories (Stock) ● AS – 9: Revenue Recognition ● 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	15
II	**Final Accounts** ● Adjustments and Closing Entries ● Final Accounts of Manufacturing Concerns (Proprietary Firm)	15

III	**Introduction to Financial Management** ● Introduction ● Meaning ● Importance ● Scope and objectives	15
	● Profit v/s Value Maximization	
IV	**Concepts in Valuation** ● The time value of money ● Present Value ● Internal Rate of Return ● Bonds Return ● The return from stocks ● Annuity ● Techniques of Discounting ● Techniques of Compounding	15
References: ● Advanced Accountancy, R.L. Gupta and M. Radhaswamy, 2021, S. Chand and Company (P) Ltd., New Delhi. ● Financial Accounting, P.C. Tulsian, 2018, Pearson Publications, New Delhi. ● Financial Accounting, Williams, 2015, Tata McGraw Hill and Co. Ltd., Mumbai. ● Modern Accountancy, Mukherjee and Hanif, 2017, Tata McGraw Hill and Co. Ltd., Mumbai. ● Compendium of Statement and Standard of Accounting, ICAI, 2020, Institute of Chartered Accountants of India (ICAI).		

<table>
<tr><td>Course Code</td><td>MAJOR SEM I
Financial Strategic Management- I</td><td>Credits</td><td>Lectures/ Week</td></tr>
<tr><td>26BAFMJ112</td><td>Paper II</td><td>2</td><td>2</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td colspan="4">Course Objectives:
CO1: To enable students to recall and identify key concepts of strategic management and related analytical approaches.
CO2: To develop understanding of how organizations operate within different internal and external environments.
CO3: To equip students with the ability to apply various analytical methods to assess business units at different organizational levels.
CO4: To enhance analytical skills to evaluate strategies adopted by organizations to sustain and compete effectively in the market.

Course Outcomes:
After successful completion of this course, students would be able to
OC1:Recall and identify various concepts of strategic management and their analysis.
OC2:Explain how an organization operates under different environments.
OC3:Implement various analytical methods to assess business units at different levels.
OC4:Evaluate strategies used by organizations to withstand competition</td></tr>
<tr><td colspan="4"></td></tr>
<tr><td>Unit</td><td colspan="2">Topics</td><td>No of Lectures</td></tr>
<tr><td>I</td><td colspan="2">Introduction to Financial Strategic Management
● Business Policy-Meaning, Nature, Importance
● Strategy-Meaning, Definition
● Strategic Management-Meaning, Definition, Importance, Strategic management
● Process & Levels of Strategy and Concept and importance of Strategic Business Units(SBU’s)
● Strategic Intent – Mission, Vision, Goals, Objective, Plans</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">Environment Analysis and Scanning
● Internal and External environment
● Steps to Understand Competitive Landscape
● SWOT Analysis
● PESTAL Analysis
● ABC Analysis
● TOWS matrix</td><td>15</td></tr>
</table>

References:

- Business Policy & Strategic Management, Azhar Kazmi, 2010, Tata McGraw Hill.
- Business Policy, Strategy, Planning and Management, P.K. Ghosh, 2008, Himalaya Publishing House.
- Business Policy: Text and Cases, Christensen, Andrews, and Dower, 1987, Richard D. Irwin. ● Business Policy: Strategy Formation and Management Action, William F. Gkycj, 2001, McGraw Hill.
- Concept of Corporate Strategy, Bongee and Colonan, 1985, Prentice Hall.

Course Code	OPEN ELECTIVE SEM – I Structure of Markets & Companies	Credits	Lectures/ Week
26BAFOE131	**Paper I**	**2**	**2**

Course Objectives(CO):

CO1: To enable students to recall and identify fundamental concepts of strategic management and related analytical frameworks.

CO2: To develop understanding of how organizations function within different internal and external environments.

CO3: To equip students with the ability to apply various analytical tools and techniques to assess business units at different organizational levels.

CO4: To enhance analytical skills to evaluate strategies adopted by organizations to sustain competitiveness and respond effectively to market challenges. **Course Outcomes (OC):**

After successful completion of this course, students would be able to

OC1:Recall and identify various concepts of strategic management and their analysis.

OC2:Explain how an organization operates under different environments.

OC3:Implement various analytical methods to assess business units at different levels.

OC4:Evaluate strategies used by organizations to withstand competition

Unit	Topics	No of Lectures
I	**Market Structure** ● Market Structure and Degree of Competition ● Perfect Competition: Meaning and Importance, Price Determination: Monopoly: Sources of Monopoly, Types, Degree of Monopoly, Discriminating Monopoly, Bilateral Monopoly ● Monopolistic Competition: Meaning and Importance; ● Oligopoly market: Meaning and Importance, Price rigidity and kinked demand curve, Collusive Oligopoly: Cartel and Price Leadership and its type.	15

II	**Types of companies** ● Not registered under Companies Act: Proprietor, partnership and HUF ● Registered under Companies Act: Private, Public, Foreign, Small, OPC, Section 8 companies	15

References :

- Managerial Economics in a Global Economy, D. Salvatore, 2001, Thomson South Western, Singapore.
- Principles of Economics, Robert H. Frank and Ben S. Bernanke, 3rd Edition, Tata McGraw Hill. ● Principles of Economics, Gregory Mankiw, 2002 Reprint, Thomson South Western.
- Economics, Paul A. Samuelson and William D. Nordhaus, 2002, Tata McGraw Hill, New Delhi.
- Companies Act 2013, Ravi Puliani, 2014, Bharat Publications.
- Companies Act 2013, Taxmann, 2013, Taxmann Publications.
- Business Law, M.C. Kuchhal, 2018, Vikas Publishing House, New Delhi.
- Business Law, N.D. Kapoor, 2020, Sultan Chand and Sons, New Delhi.

Course Code	VOCATIONAL SKILL COURSE SEM I- Corporate Audit	Credits	Lectures/Week
26BAFVSC141	**Paper I**	**2**	**2**

Course Objectives :

CO1: To enable students to recall and recognize audit techniques, concepts, and fundamental principles of auditing.
CO2: To develop understanding of types of audits, audit documentation, planning, audit evidence, accounting systems, and internal control mechanisms.
CO3: To equip students with the ability to apply auditing principles in practical situations and build a foundation for careers in banking, accounting, and auditing.
CO4: To enhance analytical skills to examine and interpret audit reports prepared by auditors for companies.

Course Outcomes:

After successful completion of this course, students would be able to
OC1:Recall and recognize audit techniques, concepts, and principles of auditing.
OC2:Explain the types of audits, documentation, planning, audit evidence, accounting systems, and internal control.
OC3:Utilize auditing principles in real-life scenarios and demonstrate acquired knowledge in further studies or careers in banking, accounting, or auditing.
OC4:Examine and interpret audit reports prepared by auditors for companies.

Unit	Topics	No of Lectures

I	**Introduction and Basics of Auditing** ● Basics:-Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit ● 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 –Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit	15
II	**Audit of Companies** ● Concepts- Audit of Income, Audit of Expenditure, Audit of assets, Audit of Liabilities ● Internal Audit: Meaning, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit. ● Auditors: Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors, Special auditors Branch auditors, Rights and duties of company auditors, Qualities of Auditors	15
References: ● Contemporary Auditing, Kamal Gupta, 2021, Tata McGraw Hill, New Delhi. ● A Handbook of Practical Auditing, B.N. Tandon, 2019, S. Chand and Company, New Delhi. ● Fundamentals of Auditing, Kamal Gupta and Ashok Arora, 2018, Tata McGraw Hill, New Delhi. ● Auditing: Principles and Practice, Ravinder Kumar and Virender Sharma, 2022, PHI Learning Pvt. Ltd., New Delhi. ● Auditing and Assurance for CA IPCC, Sanjib Kumar Basu, 2020, Pearson Education, New Delhi. ● Contemporary Auditing, Kamal Gupta, 2017, McGraw Hill Education Pvt. Ltd., New Delhi. ● Fundamentals of Auditing, Kamal Arora and Ashok Gupta, 2021, Tata McGraw Hill, New Delhi.		

Course Code	SKILL ENHANCEMENT COURSE SEM I -Management Application I	Credits	Lectures/Week
26BAFSE151	**Paper I**	**2**	**2**

Course Objectives

CO1: To enable students to identify and recall the meaning of administrative management, along with the principles and features of planning, organizing, staffing, directing, and controlling. CO2: To develop understanding of the functions of planning, organizing, staffing, directing, and controlling.

CO3: To equip students with the ability to apply fundamental management principles in practical organizational scenarios.

CO4: To enhance analytical skills to evaluate and analyze management functions for improving organizational effectiveness.

Course Outcomes:

After successful completion of this course, students would be able to

OC1:Identify and recall the meaning of administrative management, along with the principles and features of Planning, Organizing, Staffing, Directing, and Controlling.

OC2: Explain the functions of Planning, Organizing, Staffing, Directing, and Controlling.

OC3:Apply fundamental management principles in practical scenarios.

OC4:Evaluate and analyze the functions of management for organizational effectiveness.

Unit	**Topics**	**No of Lectures**
I	**Introduction to Basic Management Concepts** ● Introduction to Management, Definition of Management, Nature of Management ● Objectives of Management Administration vs Management ● Levels of Management ● Principles of Management	15
II	**Planning** ● Definition and Importance of Planning ● Process of Planning ● Limitations of Planning Features of Sound Planning ● Features and process of decision making **Organising** ● Definition, nature and significance ● Process of organisation ● Principles of organisation ● Formal and Informal organisation - features, advantages and disadvantages ● Centralisation and decentralisation – factors, merits and demerits ● Departmentation and Delegation **Staffing** ● Meaning, Importance of Staffing ● Recruitment and its sources Selection procedure ● Distinction between Recruitment and Selection ● Employment tests and types of Interview **Directing and Controlling** ● Meaning and Importance of directing Principles of Directing ● Leadership trails and Styles Motivation – Importance and Factors	15
	● Co-ordination – Meaning, features and Importance Meaning and steps in controlling ● Essentials of a good control system	

References:

- Essentials of Management, Koontz H. & W., 2018, McGraw Hill.
- Principles of Management, Ramaswamy, 2019, Himalaya Publishing House.
- Management Concept and Practice, Hannagain T., 2016, McMillan.
- Basic Managerial Skills for All, McGrath E.H., 2015, Prentice Hall of India.
- Management – Text and Cases, V.S.P. Rao, 2017, Excel Books.
- Essentials of Management, Massie Joseph, 2020, Prentice Hall of India.
- Management: Principles and Guidelines, Thomas Duening & John Ivancevich, 2021, Biztantra.
- Management Concepts and Strategies, J.S. Chandran, 2014, Vikas Publishing House.
- Principles of Management, Tripathy P.C., 2015, Tata McGraw Hill.
- Principles of Management: Theory and Practice, Sarangi S.K., 2018, V.M.P. Publishers.

Semester II

Course Code	MAJOR SEM II- Financial Accounting and Management II (Accounting Analysis I)	Credits	Lectures/Week
26BAFMJ211	**Paper I**	**4**	**4**

Course Objectives:
CO1: To enable students to identify and recall various formats of Departmental Accounts and Hire Purchase systems.
CO2: To develop understanding of relevant accounting standards, preparation of Departmental Accounts, and accounting treatment for Hire Purchase transactions.
CO3: To equip students with the ability to apply fundamental accounting principles in preparing financial statements for decision-making.
CO4: To enhance analytical skills to evaluate and interpret a company's financial statements for supporting strategic decisions.

Course Outcomes:
After successful completion of this course, students would be able to
OC1:Identify and recall various formats of Departmental Accounts and Hire Purchase.
OC2:Explain accounting standards, the preparation of Departmental Accounts, and accounting for Hire Purchase.
OC3: Apply fundamental accounting principles to prepare financial statements for decision-making.
OC4:Evaluate and analyze a company's financial statements to support strategic decisions.

Unit	Topics	No of Lectures
I	**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	15
II	**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)	15
III	**Financial Statement & Analysis –I** ● Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis	15

<table>
<tr><td>IV</td><td>Financial Statement & Analysis –II ●
Trend Analysis.
● Comparative Statement.
● Common Size Statement</td><td>15</td></tr>
<tr><td colspan="3">References:
● Advanced Accountancy, R.L. Gupta and M. Radhaswamy, 2021, S. Chand and Company (P) Ltd., New Delhi.
● Financial Accounting, P.C. Tulsian, 2018, Pearson Publications, New Delhi.
● Financial Accounting, Williams, 2015, Tata McGraw Hill and Co. Ltd., Mumbai.
● Modern Accountancy, Mukherjee and Hanif, 2017, Tata McGraw Hill and Co. Ltd., Mumbai.
● Compendium of Statement and Standard of Accounting, ICAI, 2020, Institute of Chartered Accountants of India (ICAI).</td></tr>
</table>

Course Code	MAJOR SEM II Financial Strategic Management- II	Credits	Lectures/Week
26BAFMJ212	Paper II	2	2

Course Objectives:
CO1: To enable students to identify and recall various types of organizational structures.
CO2: To develop understanding of the reasons for organizational expansion in the global market.
CO3: To equip students with the ability to apply different analytical methods to assess strategic business units at various organizational levels.
CO4: To enhance analytical skills to evaluate and analyze competitive strategies adopted by organizations to sustain in the market.

Course Outcomes:
After successful completion of this course, students would be able to
OC1:Identify and recall various types of organizational structures.
OC2:Explain the reasons why an organization expands globally.
OC3: Apply different analytical methods to assess strategic business units at various levels.
OC4:Evaluate and analyze competitive strategies used by organizations to sustain in the market.

Unit	Topics	No of Lectures
I	Organizational Structure ● Definition ● Types (ten types) ● Characteristics	15
II	Globalization ● Why do companies go global? ● Financial Strategies ● Different levels of Strategies	15

References:

- Business Policy & Strategic Management, Azhar Kazmi, 2010, Tata McGraw Hill.
- Business Policy, Strategy, Planning and Management, P.K. Ghosh, 2008, Himalaya Publishing House.
- Business Policy: Text and Cases, Christensen, Andrews, and Dower, 1987, Richard D. Irwin.
- Business Policy: Strategy Formation and Management Action, William F. Gkycj, 2001, McGraw Hill.
- Concept of Corporate Strategy, Bongee and Colonan, 1985, Prentice Hall.

Course Code	MINOR SEM II - Integrated Finance I (Corporate Governance)	Credits	Lectures/ Week
26BAFMR221	Paper I	2	2

Course Objectives:

CO1: To enable students to identify and recall the meaning, definitions, significance, importance, and theories of Corporate Governance.

CO2: To develop understanding of the evolution of Corporate Governance, its stakeholders, objectives, and various governance models.

CO3: To equip students with the ability to apply corporate governance theories and models to realworld practices and issues.

CO4: To enhance analytical skills to evaluate and analyze the objectives of Corporate Governance, including concepts such as Green Governance and sustainable practices.

Course Outcomes:

After successful completion of this course, students would be able to

OC1:Identify and recall the meaning, definitions, significance, importance, and theories of Corporate Governance.

OC2: Explain the evolution of Corporate Governance, its stakeholders, objectives, and various governance models.

OC3:Apply corporate governance theories and models to real-world practices and issues.

OC4: Evaluate and analyze the objectives of Corporate Governance, including the concept of Green

Unit	Topics	No of Lectures
I	**Corporate Governance** Meaning , Definitions ,Significance, Importance, Evolution of Corporate Governance, Major stakeholders of a Corporate Body, Communication mechanism of corporate organization, Objectives of Corporate Governance, Parties to corporate governance, Issues in Corporate Governance	15
II	**Theories Of Corporate Governance** Theories of Corporate Governance, Models of Corporate Governance, Regulatory Framework of Corporate Governance, Green Governance	15

References:

- Corporate Governance: Issues and Perspectives, Ramesh K. Arora and Tanjul Saxena (Eds.), 2004, Janur: Mangaldeep.
- Corporate Governance and Business Ethics, AIMA, 1997, Excel Books.
- Corporate Governance in Transitional Economies: Insider Control and the Role of Banks**, M. Akoi and H. Kim (Eds.), 1995, The World Bank.

Course Code	OPEN ELECTIVE SEM – II Administrative Management and Leadership	Credits	Lectures/ Week
26BAFOE231	**Paper I**	**2**	**2**

Course Objectives
CO1: To enable students to identify and recall the traits and styles of leadership, formal and informal organizations, levels of management, and various leadership theories.
CO2: To develop understanding of the causes of stress and conflict in corporate settings.
CO3: To equip students with the ability to apply various mechanisms and strategies to manage and reduce stress and conflict in the workplace.
CO4: To enhance analytical skills to evaluate and analyze contemporary leadership issues for developing effective leadership capabilities.
Course Outcomes:
After successful completion of this course, students would be able to
OC1:Identify and recall the traits and styles of leadership, formal and informal organizations, levels of management, and various leadership theories.
OC2:Explain the causes of stress and conflict in corporate settings.
OC3:Apply various mechanisms to reduce stress and conflict in the workplace.
OC4:Evaluate and analyze contemporary leadership issues to develop effective leaders.

Unit	Topics	No of Lectures
I	**Concept of leadership and Modern Leadership** ● Leadership– Meaning, Traits and Motives of an Effective Leader ● Styles of Leadership. ● Theories –Trait Theory, Behavioural Theory, Path Goal Theory. ● Transactional v/s Transformational leaders. ● Strategic leaders– meaning, qualities. ● Charismatic Leaders– meaning of charisma, Qualities, characteristics, types of charismatic leaders (socialized, personalized, office-holder, personal, divine)	15
II	**Understanding Managerial conflicts and stress** ● 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 ● 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 ● Conflict-resolution and efforts towards building peace and harmony in society(workplace)	15

References :

- Organizational Behavior, Stephen P. Robbins and Timothy A. Judge, 2017, 15th Edition, Prentice Hall.
- Organisational Behaviour: A New Look (Concept, Theory & Cases), Niraj Kumar, 2015, Himalaya Publishing House.
- Strategic Leadership, Sahu and Bharati, 2014, Excel Books.
- International HRM, Peter I. Dowling and Denice E. Welch, 2006, 1st Edition, Excel Books.
- Organization Development: Behavioral Science Interventions for Organization Improvement, Wendell French, Cecil Bell, and Veena Vohra, 2004, 6th Edition, Pearson.

Course Code	**VOCATIONAL SKILL COURSE** **SEM – II -Portfolio Management I**	**Credits**	**Lectures/ Week**
26BAFVSC241	**Paper I**	**2**	**2**

Course Objectives:

CO1: To enable students to identify and recall the types, features, and principles of financial instruments.

CO2: To develop understanding of various financial services and the role of financial intermediaries in the financial system.

CO3: To equip students with the ability to apply knowledge of financial instruments and services in making informed investment decisions.

CO4: To enhance analytical skills to evaluate and analyze the characteristics and performance of financial instruments and financial services.

Course Outcomes:

After successful completion of this course, students would be able to

OC1:Identify and recall the types, features, and principles of financial instruments.

OC2:Explain various financial services and the role of financial intermediaries.

OC3:Apply knowledge of financial instruments and services in investment decision-making.

OC4:Evaluate and analyze the characteristics of financial instruments and financial services.

Unit	**Topics**	**No of Lectures**
I	**Financial Instruments** ● Meaning and types of Financial Instruments ● Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others	15
II	**Financial Services** ● Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans,Raising term Finance and Loan Syndication. ● Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	15
	Total	30

Additional References:

- Financial Market Analysis ,by Blake, David , 1992, McGraw Hill London
- Investments, Analysis and Management, Francis J.C , June 1972, McGraw Hill New York.
- Investment Analysis and Portfolio Management, Reilly Frank K and Keith Brown 2011, 10th edition, Cengage

Course Code	SKILL ENHANCEMENT COURSE SEM – II - Management Application II	Credits	Lectures/ Week
26BAFSE251	**Paper I**	**2**	**2**

Course Objectives:

CO1: To enable students to identify and recall the elements of the marketing mix (P's of marketing), the concept of Product Life Cycle (PLC), and key management definitions.
CO2: To develop understanding of factors influencing pricing, place, and production decisions, along with the principles of Total Quality Management (TQM).
CO3: To equip students with the ability to apply marketing and management strategies in organizational decision-making.
CO4: To enhance analytical skills to evaluate and analyze distribution channels, pricing strategies, and quality circle techniques.

Course Outcomes:

After successful completion of this course, students would be able to

OC1:Identify and recall the P's of marketing, the definition of the Product Life Cycle (PLC), and key management definitions.
OC2:Explain the factors influencing pricing, place, production decisions, and Total Quality Management (TQM).
OC3:Apply various marketing and management strategies in organizational decision-making.
OC4:Evaluate and analyze distribution channels, pricing strategies, and quality circle techniques.

Unit	Topics	No of Lectures

I	Marketing Management Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics Production Management Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics	15
II	**Human Resource Management** Human Resource Management – Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern methods of Appraisal, Employee, retention, Leadership, traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory, Douglas MacGregor's Theory X and Theory Y Case studies based on the above topics Financial Management Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics	15

References:

- Management Control Systems by Anthony & Govindrajan , 2006, 12th Edition, (TATA McGraw Hill)
- Management Accounting and Performance Evaluation, by Bob Scarlett, 2006 Edition, Oxford Press
- Management Control Systems, by Maciarirllo & Kirby, 2th Edition, – Prentice Hall India

Evaluation Scheme for First Year BAF (UG) under NEP (4 credits)

I. Internal Evaluation for Theory Courses – 40 Marks

1) Continuous Internal Assessment(CIA) Assignment - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Field Visit. – 20 marks

2) Continuous Internal Assessment(CIA) ONLINE / OFFLINE Unit Test – 20 marks- 30 Minutes

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	CO	Based on	Marks
Q.1	CO1	Unit I/ II/ III/ IV	15
Q.2	CO2	Unit I/ II/ III/ IV	15
Q.3	CO3	Unit I/ II/ III/ IV	15
Q.4	CO4	Unit I/ II/ III/ IV	15

- 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 weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

Evaluation Scheme for First Year BAF (UG) under NEP (2 credits)

I. Internal Evaluation for Theory Courses – 20 Marks

1) Continuous Internal Assessment(CIA) Assignment - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Field Visit. – 10 marks

2) Continuous Internal Assessment(CIA) ONLINE / OFFLINE Unit Test – 10 marks- 15 Minutes

II. External Examination for Theory Courses – 30 Marks

Duration: 1 Hours

Theory question paper pattern: All questions are compulsory.

Question	**CO**	**Based on**	**Marks**
Q.1	CO1 & CO2	Unit I /II	15
Q.2	CO3 & CO4	Unit I /II	15

- 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 weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

Signatures of Team Members

SR.No.	Name	Signature
1.		
2.		
3.		
4.		
5.		

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 – 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5

4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

Justification for Bachelors in B.Com Accounting and Finance (BAF)

1.	Necessity for starting the course:	
2.	Whether the UGC has recommended the course:	**Yes**
3.	Whether all the courses have commenced from the academic year 2023-24.	The course has already commenced in the university and in the academic year 2023-24 it is restructured under NEP 2020
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	This course is ~~aided~~ / self-financed based on the sanction given by University of Mumbai to affiliated colleges time to time.
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	The duration of the program is three years (6 semesters). It is not possible to compress the course.
6.	The intake capacity of each course and no. of admissions given in the current academic year:	90
7.	Opportunities of Employability / Employment available after undertaking these courses:	YES