

**SVKM's Narsee Monjee College of
Commerce & Economics
(Autonomous)**

B.COM (Accounting & Finance)

A.Y. 2024-2025

F.Y .BAF (To be implemented from the Academic Year 2024-2025)

(Total Credits in FY - 44)

Semester I (Total Credits- 22)				Semester II (Total Credits- 22)			
Sr. No.	Module Code	Module Name	Credits	Sr. No.	Module Code	Module Name	Credits
I		Major Courses		I		Major Courses	
1		Elements of Financial Accounting	3	1		Financial Accounting- Firms	3
2		Fundamentals of Financial Management	3	2		Elements of Cost Accounting	3
II		Minor Courses		II		Minor Courses	
3		Microeconomics	2	3		Macroeconomics	2
III		Open Electives Course (OEC)(Any 2 out of 3)		III		Open Electives Course (OEC)(Any 2 out of 3)	
1		Mathematical and Statistical Techniques I OR	2	1		Mathematical and Statistical Techniques II OR	2
2		Media Culture and Studies OR	2	2		Business Analytics OR	2
3		Basics of Food and Nutrition	2	3		Anthropology of Food	2
IV		Vocational Skill Courses/ Skill Enhancement Courses (VSC/SEC) (Any 2)		IV		Vocational Skill Courses/ Skill Enhancement Courses (VSC/SEC) (Any 2)	
1		Business Law	2	1		Company Law	2
2		Basics of Financial Service	2	2		Basic and Advanced Excel	2
V		Ability Enhancement Courses (AEC)		V		Ability Enhancement Courses (AEC)	
1		Presentations & Communication Techniques	2	1		Effective Business Communication	2
VI		Value Added Courses (VAC)		VI		Value Added Courses (VAC)	
1		Environmental Studies	2	1		—————	-
VII		Indian Knowledge System(IKS)		VII		Indian Knowledge System(IKS)	
1		Indian Knowledge System	2			Understanding India	2
		—————		VIII		Co -Curricular Activities	
				1		NSS/Cultural/Sports/Yoga	2
		TOTAL	22			TOTAL	22

SEMESTER I

Programme : B. Com (Accounting & Finance)				Semester : I	
Course : Elements of Financial Accounting				Code	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	40 marks	60 marks
Internal Component					
Class Test			Projects / Assignments	Class Participation	
20 marks			20 marks	---	
Learning Objectives:					
<ul style="list-style-type: none"> To understand the accounting treatment of depreciation and the provisions under Indian Accounting Standards and IFRS followed in India. To prepare the final accounts of manufacturing concerns, trading concerns and small concerns from incomplete records. To understand branch accounting concepts and its accounting treatment. 					
Learning Outcomes:					
<ul style="list-style-type: none"> Understand the provisions as laid under applicable Indian Accounting Standards and IFRS. Explain the accounting treatment of depreciation and prepare the financial statements from Incomplete Records. Explain format and layout of Final Accounts of a Manufacturing and Trading Concerns. Explain the methods for maintaining branch accounts and its respective accounting treatment, ascertain profit/loss made by Branch and take corrective measures against unprofitable branches. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					
Modules at a glance:					
Module	Description			No of Lectures	
1	Indian Accounting Standards and IFRS			10	
2	Accounting from Incomplete Records			12	
3	Final Accounts of Manufacturing Concerns			13	
4	Accounting for Dependent Branch			10	
	Total			45	

Detailed Syllabus				
Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Indian Accounting Standards and IFRS :</p> <p>Practical problems based on provision for depreciation Method.</p> <p>Introduction to GAAP, Ind AS and IFRS</p> <p>Ind AS 16“Property ,Plant and Equipment”</p> <p>Ind AS 18 “Revenue”</p> <p>Problems based on Ind AS 16 and Ind AS 18</p>	<p>Practical Questions</p> <p>PPT</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> ● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi ● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai ● Financial Accounting by M.Mukherjee and M.Hanif ,Tata McGrawHill Education Pvt.Ltd. New Delhi ● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
II	<p>Accounting from Incomplete Records :</p> <p>Introduction, Statement of Affairs Method vs Conversion Method</p> <p>Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p>	12	<ul style="list-style-type: none"> ● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi ● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai ● Financial Accounting by M.Mukherjee and M.Hanif ,Tata McGrawHill Education Pvt.Ltd. New Delhi ● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
III	<p>Final accounts of Manufacturing Concerns :</p> <p>Closing, Adjustment and Rectification Entries</p> <p>Preparation of Final Accounts of Proprietorship Concern (Manufacturing Concerns)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical Questions</p>	13	<ul style="list-style-type: none"> ● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi ● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai ● Financial Accounting by M.Mukherjee and M.Hanif ,Tata McGrawHill Education Pvt.Ltd. New Delhi ● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
IV	<p>Accounting for Dependent Branch :</p> <p>Meaning and Classification of Branch</p> <p>Accounting by Debtor method at cost price and invoice price</p> <p>Accounting by Stock and Debtor method at cost price and invoice price</p>	<p>PPT</p> <p>Case Study / Practical Questions</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> ● Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi ● Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.Mumbai ● Financial Accounting by M.Mukherjee and M.Hanif ,Tata

				McGrawHill Education Pvt.Ltd. New Delhi ● Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
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Prepared by

HOD

Approved by

Principal

EVALUATION PATTERN :

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 40 Marks

Component 1 (CA -1) Assignment 20 marks

Component 2 (CA -2) Class Tests 20 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

EVALUATION PATTERN FOR INTERNAL COMPONENT:

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2) Practical/ Theory / Concept based question (5marks)

Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Fundamentals of Financial Management				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	40 Marks	60 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
20 Marks		20 Marks		-----	
Learning Objectives :					
<ul style="list-style-type: none"> To enable the students to understand concepts and Importance of Finance To let them understand objectives of Financial Management. To enable them to understand the need and application of Financial Management. To understand various techniques used in Risk Analysis. To learn how to calculate and understand the cost of debt and the cost of equity, weighted average cost of capital (WACC) consolidating all funding sources and ultimately cost of capital accounts for opportunity cost, risk, return, and the time value of money. To provide conceptual understanding of financial leverage and operating leverage. and assess the impact of financial leverage on the firm. 					
Learning Outcomes :					
<p>After completion of the course, learners would be able to:</p> <ul style="list-style-type: none"> Describe different sources of internal and external finance available to business enterprises Means of raising finance from various resources which will depend upon decision on type of source, period of financing, cost of financing and the returns thereby. Discuss the meaning of cost of capital for raising fund through various sources of finance and measure cost of individual components of capital and calculate weighted cost of capital. Understand the concept of leverage, to explain various types of leverages, to understand the relationship among various leverages, to identify the reasons for occurrence of financial, operating and combined leverage and to compute various leverages under different financial plans. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Lectures
1	Introduction to Financial Management and Concepts in Valuation	10
2	Cost of Capital	13
3	Leverages	12
4	Capital Structure	10
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Financial Management and Concepts in Valuation :</p> <p>Introduction to Financial Management</p> <p>Meaning, Importance, Scope and Objectives, Profit vs Value Maximization, Needs of Finance and Sources: Long Term, Medium Term, Short Term</p> <p>Concepts in Valuation</p> <p>Time value of money: Concept & Mathematics of finance Practical application of the concept of time value of money, Sinking Fund, Loans, Periodic Deposits and Withdrawals, Perpetuity</p>	PPT Theory Notes Practical Questions	10	<ul style="list-style-type: none"> <input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition <input type="checkbox"/> I M Pandey. Financial Management, Vikas Publication House <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition
II	<p>Cost of Capital:</p> <p>Introduction, definition and Importance of Cost of Capital Measurement of Cost of Capital, WACC</p>	Theory Notes Practical Questions PPT	13	<ul style="list-style-type: none"> <input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition <input type="checkbox"/> I M Pandey. Financial

				Management, Vikas Publication House <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition
III	Leverages: Introduction and Meaning Types of Leverages: Operating Leverage, Financial Leverage and Combined Leverage Relationship between Operating Leverage and Financial Leverage Computation of Operating and Financial Leverages under different Financial Plans Preparation of Income Statement from Leverages.	Theory Notes PPT Practical Problems Case study	12	<input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition <input type="checkbox"/> I M Pandey. Financial Management, Vikas Publication House <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition
IV	Capital Structure Meaning and Significance of Capital Structure Concepts and factors for designing an optimal capital structure Various Capital Structure theories ie. Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani and Miller (MM) Approach EBIT – EPS – MPS Analysis	Theory Notes PPT Practical Problems Case study	10	<input type="checkbox"/> Prasanna Chandra. Financial Management. July 2012, 8th Edition <input type="checkbox"/> I M Pandey. Financial Management, Vikas Publication House <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition <input type="checkbox"/> Ross. Corporate Finance. 2011, 8th Edition

Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Microeconomics				Code :	
Suggested Lectures per week				02	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
30	Nil	Nil	02	20 Marks	30 Marks
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments		Class Participation
20 Marks			20 Marks		-----
Learning Objectives:					
<ul style="list-style-type: none"> To learn the fundamental principles governing production processes, cost structures, and revenue generation in both short and long-run scenarios. This includes grasping the implications of the Law of Variable Proportions, Law of Returns to Scale, economies, and diseconomies of scale on firm behavior. To understand the characteristics of perfect competition, monopoly, monopolistic competition, and oligopoly. They will analyze how firms in each market structure determine output levels, pricing strategies, and economic efficiency. 					
Learning Outcomes:					
After completion of the course, learners would be able to:					
<ul style="list-style-type: none"> Students will be able to analyze production processes and cost structures to determine optimal levels of output and pricing strategies for firms operating in different market structures. They will apply their understanding of revenue analysis to assess the revenue structures of firms under perfect and imperfect competition, identifying factors influencing total, average, and marginal revenue. Students will synthesize information on market structures to evaluate the equilibrium conditions of firms in both the short and long run for perfect competition and monopoly. They will critically assess the features and behaviors of monopolistic competition and oligopoly, considering the implications of kinked demand curves and other market dynamics on pricing and output decisions. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Lectures
1	Production, Cost and Revenue Analysis	15
2	Market Structures	15

Detailed Syllabus

Module	Description	No of Lectures
1	Production, Cost and Revenue Analysis	15
	Production in the short and long run - Law of Variable proportions and Law of returns to scale, Economies and Diseconomies of Scale. Cost analysis – cost concepts, fixed and variable costs, total, average and marginal costs, cost curves in short and long run – behaviour and inter-relationship. Revenue analysis - total, average and marginal revenue, revenue structures under perfect and imperfect competition.	
2	Market Structures	15
	Perfect Competition - Features, equilibrium of firms in the short and long run. Monopoly- Features, equilibrium of firms in the short and long run. Monopolistic competition – Features. Oligopoly – Features with kinked demand Curve.	

Reference Books :

1. Gregory Mankiw, Principles of Economics, South-Western College Publishing; 7th edition December 2013
2. Paul A. Samuelson and William D. Nordhaus, Microeconomics, McGraw Hill Education, 19th edition
3. Dominick Salvatore (adapted by Rakesh Shrivatsava), Managerial Economics: Principles and Worldwide Application, OUP, New Delhi 7th edition
4. H.L Ahuja, Principles of Microeconomics, 22e, S Chand Publication.
5. Frank Robert. H, Bernanke. Ben S., Principles of Economics, McGraw Hill Education
6. Paul Keat, Philip. K. Young and Sheejata Banerjee, Managerial Economics, Pearson Education, 2016
7. William A. McEachern and Simrit Kaur, Micro economics: A South-Asian Perspective, Cengage Learning, 2018
8. Jeffery M Perloff, Microeconomics 7th edition Pearson education 2019
9. Robert Pindyck & Daniel Rubinfeld Microeconomics 8th edition, Pearson education
10. D.D. Chaturvedi & S.L Gupta Business Economics: Theory & Application.

Evaluation Pattern

Weightage to Semester End Examination and Internal Continuous Assessment will be 60:40 respectively.

For courses carrying 2 credits

Courses carrying 2 credits shall be evaluated for total of 50 marks, which means 30 marks Semester End Examination and 20 marks for Internal Continuous Assessment.

1. For Internal Continuous Assessment, there shall be two tests of 10 marks each held at regular intervals during the semester. These tests may be conducted either in online mode or as a pen paper test. An average of marks obtained in the 2 tests shall be considered as final marks.

The other component for 10 marks shall be chosen by the department. This can be a project/ assignment/ field study/ seminar/group discussion and so on.

2. For Semester End Examination, the question paper pattern shall be as follows:

Maximum Marks: 30

Duration: One hour

All questions will be compulsory carrying 15 marks each with internal choice

Q. 1 Based on Module 1 of the syllabus

Answer any two out of the following questions: (7.5 X 2 =15 marks)

- A. Descriptive
- B. Numerical or application based
- C. Numerical or application based / Case study

Q. 2 Based on Module 2 of the syllabus

Answer any two out of the following questions: (7.5 X 2 =15 marks)

- A. Descriptive
- B. Numerical or application based
- C. Numerical or application based / Case study

Program: B.Com (Accounting & Finance)					Semester : I
Course : Course : Mathematical and Statistical Techniques I OE)					Code:
Teaching Scheme				Evaluation Scheme	
Lectures	Practicals	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
30	Nil	Nil	02	20 Marks	30 Marks
Internal Component					
Class Test (Duration 30 Mins)		Projects / Assignments/Presentations		Class Participation	
10 Marks		10 Marks		-	
Learning Objectives:					
<ul style="list-style-type: none"> To equip students with basic Mathematical and Statistical tools. To make the students aware of applications of Mathematical and Statistical Techniques in Business & Finance. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply knowledge of Shares and Mutual funds to make wise investment.					
CO2: Use the knowledge of derivatives, in Economics.					
CO3: Calculate averages and use it appropriately in real life problems					
CO4: Understand and appreciate the practical relevance of various basic statistical tools in the Field of finance and economics.					

MODULES AT GLANCE

Sr. No.	Topics	No. of Lectures
Module 1	Functions and Derivatives	8
Module 2	Shares and Mutual Funds	7
Module 3	Measures of Central Tendency	8
Module 4	Measures of Dispersion	7

DETAILED SYLLABUS		
Unit	Topic	No. of Hours/Credits
Module 1	Functions and Derivatives	8
	a) Concept of real functions: constant function, linear function, x^n , e^x , a^x , $\log x$, Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. b) Derivative of functions: i. Derivative as rate measure, Derivative of x^n , e^x , a^x , $\log x$. ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems, iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand, finding derivatives of functions in Economics and Commerce.	
Module 2	Shares and Mutual Funds	7
	a) Shares: Concept of share face value, market value, dividend, equity shares, preferential shares, bonus shares. b) Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)	
Module 3	Measures of Central Tendency	8
	Definition of Average, Types of Averages: Arithmetic Mean, Combined and Weighted arithmetic mean, median, and Mode for raw data, Ungrouped frequency distribution, grouped frequency distribution. Quartiles, Deciles and Percentiles	
Module 4	Measures of Dispersion	7
	Concept and idea of dispersion, Various measures of dispersion such as Range, Quartile deviation, Mean Deviation from mean, Standard Deviation and corresponding coefficients, combined standard deviation	
	Total	30

Reference Books:

Title	Author(s)	Publisher
Operations Research	Gupta and Kapoor	S. Chand & Sons Co.
Statistical Methods	S.G. Gupta	S. Chand & Sons Co.
Business Mathematics & Statistics	B Aggarwal	Ane Book Pvt. Limited
Mathematics & Statistics	Ajay Goel & Alka Goel.	Taxmann's Publication
Quantitative Techniques of Decision Making	Anand Sharma	Himalaya Publishing House
Business Statistics Using Excel & SPSS	Nick Lee & Mike	SAGE
Business mathematics and statistics	V.R.Nikam	(Chandralok Prakashan)

Program: B.Com (Accounting & Finance)					Semester: I		
Course: Media, Culture and Society					Code:		
Teaching Scheme				Evaluation Scheme			
Lectures	Practical	Tutorial	Credits	Theory		Practical	
				Internal	External	Internal	External
30	Nil	Nil	02	20	30	Nil	Nil
Internal Component							
Class Test			Assignments			Class Participation	
10			10			Nil	
Learning Objectives							
<ul style="list-style-type: none"> To assess the impact of media on cultural values and behaviours Students will be able to critically analyse the power dynamics and ideological influences within media representations. 							
Learning Outcomes							
<ul style="list-style-type: none"> The learners will be able to analyze the role of media in shaping cultural identities and practices. The learners will be able to apply theoretical concepts to critique media and culture within a socio-cultural context. The learners will evaluate the construction of news media, examining how editorial decisions, framing techniques, and agenda-setting influence public perception and understanding of current events 							
Pedagogy							
<ul style="list-style-type: none"> Lecture, Audio-visual, Research Papers, Case Studies, Simulations, Assignments, Project work, Group Discussions. 							

Detailed Syllabus

Module	Module Content	Module wise Pedagogy Used	Duration of Module
I	<p>1. <u>Introduction to Media, Culture and Society</u></p> <p>1.1. Meaning of Media, Culture and Society</p> <p>1.2. Starting points, Shaping, Mirroring & representing</p> <p>1.3. Culture and evolution of Mass Communication</p> <p>1.4. The Communications Process</p> <p>1.5. The Cultural Model for understanding mass communication</p> <p>1.6. Evolution of Media from Emergence to Convergence</p> <p>1.7. Surveying cultural landscape</p> <p>1.8. Elements Of Media in Socio-Cultural Context</p> <p>1.9. Critiquing media and culture</p>	Lecture, Audio-visual, Research Papers, Case Studies, Simulations, Assignments, Project work, Group Discussions.	15 lectures
II	<p>2. <u>Power, Control, Identity and Culture in Media</u></p> <p>2.1. Media as Manipulation? Marxism and Ideology</p> <p>2.2. The Construction of News</p> <p>2.3. Public Service or Personal Entertainment? Controlling Media Orientation</p> <p>2.4. Advertising: Emergence, Expansion and Transformation</p> <p>2.5. Media and the Public Sphere: Digitalisation, Commercialisation and Fragmentation</p> <p>2.6. Media, Community and Difference: From Mass Stigmatisation to Grassroots Identity Groups</p> <p>2.7. Media, Race and Ethnicity</p> <p>2.8. Media, Gender, and Sexuality</p> <p>2.9. Saturation, Fluidity and Loss of Meaning</p>	Lecture, Audio-visual, Research Papers, Case Studies, Simulations, Assignments, Project work, Group Discussions.	15 lectures

Reference Books:

1. Media Culture and Society, Paul Hodkinson, Second edition, 2017, Sage Publications
2. Media and Culture- Mass Communication in Digital Age, Richard Campbell, Christopher Martin, Bettina Fabos

Evaluation Pattern

Total Marks allotted: 50 marks

a) Details of Continuous Assessment (CA)

40% of the total marks per course.

Marks allotted for CA is **20 marks**.

Breakup of the 20 Marks is as follows:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Internal class test (online or offline)	10 marks
Component 2 (CA-2)	Presentations/Project Work/ Viva-Voce/ Book Review/ Field visit & its presentations/ Entrepreneurship Fair/ Documentary filming/ Assignments/ Group Discussions Etc.	10 marks

b) Details of Semester End Examination (SEE)

60% of the total marks per course.

Marks allotted for SEE is **30 Marks**.

Duration of examination will be **One Hour**.

QUESTION PAPER FORMAT

All Questions are compulsory

Q. No.	Particulars	Marks
Q.1.	A) Answer in brief OR B) Answer in brief	8
Q.2.	A) Answer in brief OR B) Answer in brief	8
Q.3.	A) Answer in brief OR B) Answer in brief	8
Q.4.	Case study/application-based questions	6

Signature
(Program Chairperson)

Signature
(Principal)

Program: B.Com(Accounting and Finance)				Semester: I	
Course: Business Law				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practica l (Hours per week)	Tutoria l (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
2			2	20	30
Learning Objectives:					
<ol style="list-style-type: none"> 1. To get an overview of select Mercantile laws of India 2. To understand the changing trends of these legislations in pace with the time 					
Course Outcomes:					
After completion of the course, learners would be able to:					
<ol style="list-style-type: none"> 1. To effectively apply these legislations in the area of their operations, be it employment or business 2. To effectively evaluate the business regulatory environment on the basis of these legislations 					
Outline of Syllabus:					
Module	Description				No of Hours
1	Indian Contract Act, 1872				14
2	The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008				08
3	THE NEGOTIABLE INSTRUMENTS ACT, 1881				08
	TOTAL				30

Detailed Syllabus:

Unit	Topic	No. of Hours/Credits
Module 1	<p><u>Indian Contract Act, 1872</u> Salient Provisions:</p> <ul style="list-style-type: none"> • Rights available to parties under Indian Contract Act • Definition of Contract • Offer, Promise, Acceptance and enforceability and its types • Agreements and contracts • Essentials of a valid contract • Quasi Contracts • Quantum Meruit • Termination of Contract • Contract of indemnity and guarantee • Contract of Bailment • e-contracts • Basic awareness of drafting of contracts 	14
Module 2	<p>The Indian Partnership Act, 1932- and The Limited Liability Partnership Act, 2008 Indian Partnership Act, 1932</p> <ul style="list-style-type: none"> • Definition of Partner and Partnership • Formation of Partnership and Partnership Deed • Classification of Partnership and Partners • Partnership and Co-ownership • Provisions with regard to Minors • Dissolution <p>The Limited Liability Partnership Act, 2008</p> <ul style="list-style-type: none"> • LLP as Body corporate and its Characteristics • LLP Agreements • LLP-Partners Eligibility • Designated Partners • Partner's Liability • Name of LLP, its incorporation and contents of documentations • Holding out • Transferable interest • Winding up 	08
Module 3	<p>THE NEGOTIABLE INSTRUMENTS ACT, 1881</p> <ul style="list-style-type: none"> • Understanding the concept and effect of Negotiability • Negotiable instruments, Types and its characteristics • Banker Customer relationship and their obligation • Paying banker and collecting banker • Payment in Due Course • Cheque- its honoring and bouncing- Legal implications • Material Alteration in instruments • Changing Trends: National Electronics Funds Transfer System (NEFT) and Real Time Gross Settlement (RTGS) 	08

Evaluation Scheme		
Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)	
20	30	50

A. Details of ICA-

Continuous Assessment	Details	Marks
Component 1 (ICA-1)	Internal Class test	10
Component 2 (ICA-2)	Projects / Moot Court/Assignments/Presentations/Seminar	10

2. In ICA 1- 2 test of 10 marks, Average of the 2 tests

B. Details of Semester End Examination

Duration of examination- **One** hour

Question paper pattern:

Question No.	Description	Marks	Total marks
1	Answer the following Questions: c) Theory Question-Long Answer OR d) Case Law/Case lets /short notes	10	10
2	Answer the following Questions: b) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
3	Answer the following Questions: b) Theory Question-Long Answer OR Case Law/Case lets /short notes	10	10
		Total Marks	30

Prepared by

Approved by

Signature

Signature

Dr. Deepa Chitnis

Dr Parag Ajagaonkar

Faculty/HOD,

Principal

Program: B.Com (Accounting & Finance)				Semester: I	
Course: Basic of Financial Services				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	20	30
Learning Objectives:					
1) To understand different product and services provided by different Financial Institutions in India.					
2) To comprehend various fund-based and fee-based services provided by Financial Institutions					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understanding different kinds of financial services available in Indian financial system.					
CO2: Ability to comprehend different mutual fund products and plans available in India & ability to outline the Factoring and forfeiting. .					
CO3: Comprehension of Housing Finance and consumer credit financing in India.					
Outline of Syllabus:					
Module	Description				No of Hours
1	Introduction to Financial Services				10
2	Mutual Funds, Leasing & Hire Purchase				10
3	Merchant Banking & Stock Broking				10
	Total				30

Unit	Topic	No. of Hours/Credits
Module 1	<p>Introduction to Financial Services Financial Services</p> <p>Meaning, Classification, Scope, Fund Based Activities, Non Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products & Services, Innovative Financial Instruments, Challenges Facing the Financial Sector.</p>	10
Module 2	<p>Mutual Funds, Leasing & Hire Purchase</p> <p>Mutual Funds</p> <p>Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry</p> <p>Leasing and Hire purchase</p> <p>Meaning, Definition, Difference between Leasing & Hire Purchase. Types of Lease.</p>	10
Module 3	<p>Merchant Banking & Stock Broking</p> <p>Introduction to merchant banking, Functions of Merchant Banking & Difference between Commercial Banks & Merchant Banks.</p> <p>Meaning of Stock Broking, Functions of Stock Brokers & Fintech platform for Trading.</p>	10
	TOTAL	30

Suggested Readings

1. Financial Services, Dr.S Gurusamy, The MC-Graw Hill companies, 2 Edition (26 June 2009).
2. Financial Markets and Financial services, Vasant Desai, Himalaya Publishing House, First Edition (2010).

Essential Readings

1. Financial Services, M.Y.Khan, Tata Mc-Graw Hill Publishing Company Ltd, Ninth edition (2017).
2. Financial Markets and Services –E.Gordon and K.Natanrajan, Himalaya Publishing House, Tenth Edition (2016)

SEMESTER II

Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Financial Accounting – Firms				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 40 Marks	External 60 Marks
45	Nil	Nil	03		
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
20 Marks		20 Marks		----	
Learning Objectives :					
<ul style="list-style-type: none"> • Learners will understand special features and accounting treatment of Partnership business • Learners will be able to demonstrate knowledge of preparation of Final Accounts through analysis and synthesis of information as well. • To help the learners to identify the procedure for settlement of liabilities at the time of dissolution of firm. • Learners will understand the entire process of amalgamation of firms and the accounting treatment of profit prior to incorporation 					
Learning Outcomes :					
After completion of the course, learners would be able to:					
<ul style="list-style-type: none"> • Identify and apply appropriate accounting procedure for Admission, Retirement or Death of a partner. • Build a constructive plan for the dissolution of partnership firms as per legal compliances. • Implement accounting procedure for Amalgamation of firms, calculate of purchase consideration in case of Amalgamation of firms and prepare balance sheet of new firm after Amalgamation. • Calculate pre and post incorporation expenses and profit and treatment of pre-incorporation profit and post incorporation profit. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Hours
1	Partnership Final Accounts	12
2	Accounting for Piecemeal Distribution of Cash	10
3	Amalgamation of Firms	13
4	Profit Prior to Incorporation	10
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Partnership Final Accounts :</p> <ul style="list-style-type: none"> • Introduction to Partnership accounts • Various adjustments and Treatment of Goodwill at the time of Admission, Retirement and Death of Partner • Preparation of Partnership Final accounts on Admission, Retirement & Death of Partner(During the year) 	<p>Theory Notes</p> <p>Practical Problems</p> <p>PPT</p>	12	<ul style="list-style-type: none"> • Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai • Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi • Compendium of Statement & Standard of Accounting, ICAI. • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
II	<p>Accounting for Piecemeal Distribution of Cash :</p> <ul style="list-style-type: none"> • Excess Capital Method : Settlement of External and Internal Liabilities and Capital Balances. • Maximum Loss Method Including insolvency of partner 	<p>Theory Notes</p> <p>Practical Problems</p> <p>PPT</p>	10	<ul style="list-style-type: none"> • Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

				<ul style="list-style-type: none"> • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai • Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi • Compendium of Statement & Standard of Accounting, ICAI. • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai • Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
III	<p>Amalgamation of Firms :</p> <ul style="list-style-type: none"> • Realisation Method Only • Calculation of purchase consideration • Journal/ledger accounts of old firms • Preparing Balance sheet of new firm 	<p>Theory Notes</p> <p>PPT</p> <p>Practical problems</p>	13	<ul style="list-style-type: none"> • Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R. L. Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai • Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi • Compendium of Statement & Standard of Accounting, ICAI. • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai • Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai

IV.	<p>Profit Prior to Incorporation :</p> <ul style="list-style-type: none"> • Principles for ascertainment • Preparation of separate, combined, columnar Profit and Loss account including different basis of allocation of expenses and income 	<p>Theory Notes</p> <p>Practical Problems</p> <p>PPT</p>	10	<ul style="list-style-type: none"> • Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi • Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi • Advanced Accountancy by R. L. Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai • Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi • Compendium of Statement & Standard of Accounting, ICAI. • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
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EVALUATION PATTERN FOR PRACTICAL COURSES :

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 40 Marks

Component 1 (CA -1) Assignment 20 marks

Component 2 (CA -2) Class Test 20 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60 Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

EVALUATION PATTERN FOR INTERNAL COMPONENT:

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2) Practical/ Theory / Concept based question (5marks)

Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Elements of Costing				Code :	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
				40 Marks	60 Marks
45	Nil	Nil	03		
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
20 Marks		20 Marks		-----	
Learning Objectives :					
<ul style="list-style-type: none"> • Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses. • Develop an understanding of cost accounting statements • Determine the costs of products and services. • Analyze the profitability of a product or service. • Apply cost concepts and cost behaviours in the solving of management decision. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • After completion of the course, learners would be able to: • Express the place and role of cost accounting in the modern economic environment • Select the costs according to their impact on business • Differentiate methods of schedule costs per unit of production • Differentiate methods of calculating stock consumption • Interpret the impact of the selected costs method • Identify the specifics of different costing methods. • Calculate and explain the various formulae used in CVP analysis. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Hours
1	Introduction to Cost Accounting	10
2	Product Cost	12
3	Cost sheet	13
4	Profit Reconciliation statement	10
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Cost Accounting</p> <p>Introduction: Meaning, Objectives and Advantages of Cost Accounting, difference between cost accounting and financial accounting. Cost concepts and classifications. Elements of cost. Installation of a costing system. Role of a cost accountant in an organization</p>	<p>PPT</p> <p>Theory Notes</p> <p>Practical Problems</p>	10	<ul style="list-style-type: none"> • Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi. • Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems., • Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. • Saxena Vashist. Cost management. Sultan Chand, New Delhi • ICAI and ICSI Study Materials
II	<p>Product Cost:</p> <p>Material Costing: Material/inventory control-concept and techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Simple Average, Weighted Average. Treatment of material losses.</p> <p>Labour Costing: Accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time.</p> <p>Overhead Costing: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption.</p>	<p>PPT</p> <p>Theory Notes</p> <p>Practical Problems</p>	12	<p>Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.</p> <ul style="list-style-type: none"> • Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems.

III	Cost Sheet : Meaning and Classification of Costs Determination of Total Cost Unit costs, Different Cost for different purposes – Preparation of Cost Statements	Theory Notes PPT Practical problems	13	<ul style="list-style-type: none"> • Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi. • Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems., • Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. • Saxena Vashist. Cost management. Sultan Chand, New Delhi • ICAI and ICSI Study Materials
IV	Profit Reconciliation Statement : Introduction and Meaning Need for Reconciliation Procedure of Preparation of Statement of Reconciliation Practical problems based on reconciliation of cost and financial accounts	Theory Notes PPT Practical problems	10	<ul style="list-style-type: none"> • Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi. • Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems., • Saxena Vashist. Cost management. Sultan Chand, New Delhi • ICAI and ICSI Study Materials

EVALUATION PATTERN FOR PRACTICAL COURSES :

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (ICA): 40% of the total marks per course:

Continuous Assessment details: Total 40 Marks

Component 1 (CA -1) Assignment 20 marks

Component 2 (CA -2) Class Tests 20 marks

Details of Semester End Examination: 60% of the total marks per course.

Duration of examination will be Two hour. Total Marks: 60

Paper Pattern:

Total Five questions will be asked.

Q.1 is compulsory.

Solve any THREE from remaining FOUR questions.

Each Question carries 15 marks each.

Note: 15 marks questions can be sub-divided as per the length/ level of difficulty of the question.

EVALUATION PATTERN FOR INTERNAL COMPONENT :

10 MARKS

Q1) Fill in the Blanks (5marks)

Q2) Practical/ Theory / Concept based question (5marks)

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Programme : B. Com (Accounting and Finance)				Semester : II	
Course : Macroeconomics				Code :	
Suggested Lectures per week				02	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
30	Nil	Nil	02	20 marks	30marks
Internal Component					
Class Test			Projects / Assignments	Class Participation	
10 marks			10 marks	---	
Learning Objectives:					
<ul style="list-style-type: none"> To develop a comprehensive understanding of the circular flow of income in various economic models, including closed and open economies, and analyze the implications of leakages and injections on economic equilibrium. To explore and evaluate the theories of income, employment, consumption, and investment from both classical and Keynesian perspectives, and apply them to real-world scenarios to assess economic stability and policy effectiveness. 					
Learning Outcomes:					
<ul style="list-style-type: none"> Students will be able to analyze and interpret the circular flow of income in diverse economic contexts, demonstrating proficiency in identifying leakages and injections and assessing their impact on economic equilibrium. Students will demonstrate the ability to evaluate and compare classical and Keynesian theories of income, employment, consumption, and investment, and employ them to analyze and formulate solutions for economic challenges. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

Modules at a glance:

Sr. No.	Modules	No. of Lectures
1	Economy in the short run	15
2	Introduction to Keynesian Economics	15
	Total	30

Detailed Syllabus

Sr. No.	Modules	No. of Lectures
1	Economy in the short run	15
	<p>Macroeconomics: scope and significance; Circular flow of income- closed economy: two- sector and three-sector models, open economy: four sector model. Leakages and injections - their impact on circular flow of income.</p> <p>Concepts of national Income: GNP, GDP, NNP at market prices, NNP at factor cost, Personal Income, Disposable Income, Real and Nominal GDP, Current and Nominal GDP, Green GDP, Measurement of National Income. Numerical problems.</p> <p>Business cycles: meaning, features and phases. Case studies Policies for Economic Stabilisation</p>	
2	Introduction to Keynesian Economics	15
	<p>Theory of Income and Employment- Classical Theory: Say's law of markets; Keynesian Theory of Employment: Aggregate Demand (C + I + G), Aggregate Supply and Effective Demand.</p> <p>Theory of Consumption: Fundamental psychological law of consumption, average and marginal propensity to consume and their implications, factors affecting consumption: subjective and objective. Case studies and numerical problems.</p> <p>Theory of Investment: Meaning of investment function, determinants of investment function: marginal efficiency of capital and rate of interest; Factors affecting MEC: Prospective yield and Supply price (Cost of Investment); Relationship between MEC and rate of interest. Investment Multiplier- meaning, assumptions, working, limitations and leakages. Case studies and numerical problems.</p>	
	Total	30

References Books:

1. N Gregory Mankiw: "Principles of Macroeconomics" Cengage Learning India.
2. Ahuja H.L: "Macroeconomics: Theory and Policy", S. Chand Company Ltd. New Delhi
3. McConnell & Brue: "Macroeconomic", McGraw-Hill Education Private Ltd. New Delhi
4. Dornbusch & Fischer: 'Macroeconomics' McGraw Hill Education, New Delhi.
5. R. Glenn Hubbard & O'brien: 'Macroeconomics', Pearson Education, New Delhi.
6. D N Dwivedi: 'Managerial Economics' Vikas Publishing House.

Evaluation Pattern

Weightage to Semester End Examination and Internal Continuous Assessment will be 60:40 respectively. For courses carrying 2 credits Courses carrying 2 credits shall be evaluated for total of 50 marks, which means 30 marks Semester End Examination and 20 marks for Internal Continuous Assessment.

For Internal Continuous Assessment, there shall be two tests of 10 marks each held at regular intervals during the semester. These tests may be conducted either in online mode or as a pen paper test. An average of marks obtained in the 2 tests shall be considered as final marks.

The other component for 10 marks shall be chosen by the department. This can be a project/ assignment/ field study/ seminar/group discussion and so on.

For Semester End Examination, the question paper pattern shall be as follows:

Maximum Marks: 30

Duration: One hour

All questions will be compulsory carrying 15 marks each with internal choice

Q. 1 Based on Module 1 of the syllabus

Answer any two out of the following questions: (7.5 X 2 =15 marks)

A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

Q. 2 Based on Module 2 of the syllabus

Answer any out of the following questions: (7.5 X 2 =15 marks)

A. Descriptive

B. Numerical or application based

C. Numerical or application based / Case study

Program: B.Com. (Management & Finance)				Semester : II	
Course : Course : Mathematical and Statistical Techniques II (OE)				Code:	
Teaching Scheme				Evaluation Scheme	
Lectures	Practicals	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
30	Nil	Nil	02	20 Marks	30 Marks
Internal Component					
Class Test (Duration 30 Mins)			Projects / Assignments		Class Participation
10 Marks			10 Marks		-
Learning Objectives:					
<ul style="list-style-type: none"> To equip students with basic Mathematical and Statistical tools. To make the students aware of applications of Mathematical and Statistical Techniques in Business & Finance. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Define the concepts of probability and conditional probability and random variables and use these concepts in other fields.					
CO2: Demonstrate the basic concepts of simple and compound interest					
CO3: To apply Compound Interest and Annuities in solving real life problems					
CO4: Apply the analytical techniques to solve annuity problems					
CO5: Learn and apply probability distributions					
CO6: Apply decision theory to select best action.					

MODULES AT GLANCE

Sr. No.	Topics	No. of Lectures
Module 1	Interest and Annuity	8
Module 2	Probability Distribution, Binomial Distribution	7
Module 3	Poisson, Normal Distribution	8
Module 4	Decision Theory	7
	TOTAL	30

DETAILED SYLLABUS		
Unit	Topic	No. of Hours/Credits
Module 1	Interest and Annuity	8
	Simple Interest, Compound Interest; Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans	
Module 2	Probability Distribution, Binomial Distribution	7
	Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions, Discrete probability distribution, Binomial Probability distribution (Properties and applications only, no derivations are expected)	
Module 3	Poisson, Normal Distribution	8
	Poisson Distribution, Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected)	
Module 4	Decision Theory	7
	a) Basics of Decision Theory: Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria. b) Decision making under Risk: Expected Monetary Value (EMV); Decision Tree; Expected Opportunity Loss (EOL),	

Reference Books		
Title	Author(s)	Publisher
Schaum Series STATISTICS	Murray Spiegel, Larry Stephens	Mc Graw Hill
Operations Research	Gupta and Kapoor	S. Chand & Sons Co.
Statistical Methods	S.G. Gupta	S. Chand & Sons Co.
Business Mathematics & Statistics	B Aggarwal	Ane Book Pvt. Limited
Mathematics & Statistics	Ajay Goel & Alka Goel.	Taxmann's Publication
Quantitative Techniques of Decision Making	Anand Sharma	Himalaya Publishing House
Business mathematics and statistics	V.R.Nikam	(Chandralok Prakashan)

Program: B.Com (Accounting and Finance)				Semester: II	
Course: COMPANY LAW				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hour s per week)	Credit	Continuous Assessment (CA) (Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2			2	20	30
Learning Objectives:					
<ul style="list-style-type: none"> • To understand about Company Law • To learn specific laws related to incorporation of Companies • To learn about implementation of Company Law 					
Course Outcomes:					
<ul style="list-style-type: none"> • Learner will have basic legal knowledge about Company Law • Learner will learn about Incorporation of Company • Learner will be able to implement legal knowledge for activities and transactions of Companies 					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Company Law				15
2	Incorporation of Company and Matters Incidental thereto				15
	Total				60

Detailed Syllabus

Unit	Topic	No. of Hours/Credits
1	Introduction to Company Law	
	Meaning, Nature, Features of a company; Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil, Applicability of Companies Act, Definitions and Key concepts	15
2	Incorporation of Company and Matters Incidental thereto	
	Formation of Company, Memorandum of Association and Articles of Association and its alteration, Incorporation of Company, Formation of Company with Charitable clause	15

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40% of total marks per course. The second component will be a Semester end Examination with a weightage of 60% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester End Examinations is as shown below:

Details of Continuous Assessment (CA)

40% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	10 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

60% of the total marks per course. Duration of examination will be one hour

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	12	12
2	Answer in Brief (Any 2 out of 3)	12	12
3	Case study / Short notes	6	6
Total Marks			30

Essential Readings:

1. Companies Act, 2013

Supplementary Readings

1. E Book by Institute of Company Secretaries of India and ICAI

Program: B. Com (Accounting and Finance)				Semester : II	
Course : Basic & Advanced Excel Academic Year: 2024-25				Code:	
Teaching Scheme				Evaluation Scheme	
Lectures	Practicals	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
30	Nil	Nil	02	20 Marks	30 Marks
Internal Component					
Class Test (Duration 20 minutes)			Projects / Assignments		Class Participation
10 Marks			10 Marks		NIL
Learning Objectives :					
<ol style="list-style-type: none"> 1. .To learn templates, charts creation using Excel 2. To learn Data Analytics using Excel 3. To learn Simulations using Excel 					
Learning Outcomes :					
<ol style="list-style-type: none"> 1. Learner would be able to present data in the form of Visuals, Charts and Simulations 2. Decision Making, Risk Analysis using Excel 					
Pedagogy: Lecture, PowerPoint Presentations, Video Clips, Case Studies, Role Plays, Group Discussion					

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration
I	Spreadsheet application (e.g. MS-Excel/openoffice.org) Creating/Saving and editing spreadsheets Drawing charts. Using Basic Functions: text, math & trig, statistical, date & time, database, financial, logical Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation FUNCTIONS AND FORMULAS: Understanding Screen Layout - Creating Auto List & Custom List - Entering, Selecting and Editing Data - Understanding References (Relative, Absolute & Mixed) - Working on Various Functions & Formulas - Common Basic Functions - Logical Functions - Text Functions - Date & Time Functions - Lookup & Reference Functions - Mathematical Functions - Conditional Functions - Referring Data from Different Worksheet & Workbook Formula–Auditing -Various Calculation Techniques - Working on Ranges	Lecture, Case Study , video clips and discussion	10 Lectures
II	PRESENTATION OF DATA: Sorting Techniques - Various Data Filtering Techniques - Formatting Techniques - Conditional Formatting - Number Formatting - Table Formatting - Protecting Sheets & Files - Understanding Various Excel Window Techniques - Viewing Excel Spreadsheet in various Layouts - Advanced Printing Techniques - Templates – Themes	Lecture , Case Studies	10 Lectures
III	DATA ANALYSIS TOOLS: Data Consolidation - Text to Columns - Flash Fill - Remove Duplicates - Advanced Data Validation Techniques - What-if Analysis - Goal Seek - Data Table - Solver – Scenarios; Working with Tables - Creating Charts - Understanding Sparklines (Line, Column, Win/Loss) - Pivot Tables & Pivot Charts.	Lecture and Case Studies, Group Discussion	10 Lectures

Reference Books

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
3. Excel Functions and Formulas: Bernd Held, BPB Publications.
4. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
5. Financial Analysis and Modeling using Excel and VBA: Chandan Sengupta, Wiley

Evaluation Pattern: -

Total Marks	External Component	Internal Component [ICA]	Internal test & Assignment [ICA Component Breakup]	
50 Theory	30	20	10	10
1] For 50 Marks-ICA Test Component-2 test of 5 marks each				

Evaluation Pattern: -

External Component Paper Pattern

Question No.	Description	Marks	Total marks
Que 1	Answer the following Questions: (CLO 1) Any 2/3	05x2	10
Que 2	Answer the following Questions: (CLO 2) Any 2/3	05x2	10
Que 3	Answer the following Questions: (CLO 3) Any 2/3	05x2	10
		Total Marks	30

THANK YOU