

SYBAF

w.e.f.

Academic Year

2023-24

SVKM's Narsee Monjee College of Commerce & Economics

Program: B.Com (Accounting and Finance)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits	
1	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>		
	Strategic Financial Management	DSE	03	Commodity & Derivative Markets	DSE	
	Operation Research	Elective Gen	03	Management Accounting	Elective Gen	
	Company Law	Elective Gen	03	Securities Law and IPR	Elective Gen	
	Equity and Debt Markets	Elective Gen	03	Indian Economy	Elective Gen	
2	<i>*Skill Enhancement Courses (SEC)</i>		2	<i>**Skill Enhancement Courses (SEC)</i>		
	Information Technology		03	Research Methodology		
3	<i>Core Courses (CC)</i>		3	<i>Core Courses (CC)</i>		
6	Special Accounting Areas		04	Corporate Financial Accounting	04	
7	Indirect Taxes		04	Methods of Costing	04	
Total Credits			23	Total Credits		
			23			

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PROGRAMME SPECIFIC OUTCOMES (PSO'S)

On completion of the B.Com. (Accounting and Finance), the learners should be enriched with knowledge and be able to-

PSO1: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO2: Learners will demonstrate values and the role of accounting in society and business.

PSO3: Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers.

PSO4: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO5: Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.

PSO6: Learners will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Learners will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO7: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO8: Learners will be able to implement the concepts of IND-AS and IFRS for Companies.

PSO9: Learners will be able to examine the structure of Indian Financial System and financial services.

PS10: Learners will be able to identify and assess the working of different financial markets- Equity, Debt, Derivatives, Commodities, Foreign Exchange.

PS11: Learners will be able to acquire knowledge of relevant provisions under various law.

PS12: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

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Preamble

There is no denying the fact that the way the business is financed and conducted today has undergone an unprecedented change during the past one decade. The change was mainly caused by the process of liberalization, deregulation, privatization, technological advancement and globalization. These processes have a direct impact on the operating overall financial system made up of Banking, Insurance and all other financial services. Accordingly, the Financial System too had to be addressed through various reform measures to effectively cater to the changing needs created by these processes.

More and more profitably running a business means having a clear understanding of where and how the appropriate business finance can be sourced and productively utilized. Such an understanding is today provided through the basic Bachelor degree courses in commerce of a University. What is generally taught today in B.Com. Degree course is about Accounting, Auditing, Business Economics, Business Communications, Business Law, Commerce and Trade etc. and the teaching is mostly theoretical.

But the Methods of financing business growth, the sources of finance availability, and the mechanisms used for procuring and utilizing the finance productively and profitably have been first diversifying and progressively changing too. What is therefore, required is greater in depth knowledge of different aspects of banking Insurance and other financial services and thorough understanding of the practical application of the theory. It is here the University Education system should adapt adjust and change.

It is in this context, highly commendable on the part of Dean of the Faculty of Commerce in conjunction with the Board of studies in Commerce and the Ad hoc Board of Studies in Banking and Finance had initiated the process of launching a new degree course in University of Mumbai styled as "Bachelor of Commerce (Accounting & Finance)" with the advent of the academic Year 2003-2004.

Accordingly, a small expert group was constituted to deliberate on the issue and submit a framework of these areas to be covered in the proposed New Degree Course, after exhaustive discussions in two/three meetings a blue print of the outline of the course. (With about 40 Modules spread over 3 years of 2 semesters each) was developed and put up for consideration in a joint meeting of the board of studies in commerce and Ad-hoc Board of studies in Accounting and Finance held on 04 January 2002. A resolution was passed to constitute a small sub-Group to prepare syllabus of the modules assigned to each sub-group.

With the introduction of Choice based System, there is Continuous evaluation consisting of components of Internal Assessment & External Assessment.

The sub-committee has taken utmost care to maintain the continuity in the flow of information of higher level

We are thankful to co-conveners and all the members of our sub-committees for their great efforts and for timely submission of the draft syllabus.

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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 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% 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)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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SVKM's Narsee Monjee College of Commerce & Economics

Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Special Accounting Areas				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Understanding special features of consignment business and understand why consignment is termed as special transaction. • Students will understand the procedure for accounting for Fire Insurance Claim • Students will be able to understand the accounting related to Hire Purchase • Insight into procedure of maintaining accounts as per the Co-operative Societies Act 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply the accounting treatment for consignment transactions and events in the books of consignor and consignee					
CO2: Compute the amount of claim to be lodged with insurance company					
CO3: Identify the components of total hire purchase price and compute the interest under different situations					
CO4: Apply the accounting norms of Co-operative Societies and prepare its final accounts					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Consignment Accounting				15
2	Accounting for Fire Insurance Claim				15
3	Accounting for Hire Purchase				15
4	Accounting for Co-operative Societies				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Consignment Accounting	15
	<ul style="list-style-type: none"> • Accounting for Consignment Transactions • Valuation of Stock • Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses) 	
Module 2	Accounting for Fire Insurance Claim	15
	<ul style="list-style-type: none"> • Computation of Loss of Stock by Fire • Procedure for Claim settlement and Application of Average Clause. • Ascertainment of Claim and Gross Profit Ratios. 	
Module 3	Accounting for Hire Purchase	15
	<ul style="list-style-type: none"> • Meaning and 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) 	
Module 4	Accounting for Co-operative Societies	15
	<ul style="list-style-type: none"> • Definitions under Maharashtra State Co-operative Societies Act. • Types of Co-operative Societies, accounting systems, returns and statements. • Accounting provisions of Maharashtra State Co-operative Societies Act and Rules. • Problems based on Final Accounts of Consumer Co-operative Societies and Credit Co-operative Societies. • Definition of Housing Society • Classification • Main objects of housing society • Model Bye- Laws • Formats and Problems based on Final Accounts of Co-operative Housing Society. 	

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To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi

Supplementary Readings

- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- www.icai.org (E- Books/ Study Material)
- www.icmai.in (E- Books/ Study Material)

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Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Theory/Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Indirect Taxes				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To understand basics of GST and GST Registration procedure. • To know about ITC, GST payment procedure & Various returns. • To understand the concept of supply including time, place and value of supply under GST. • To gain insight on basic provisions of Customs. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
<p>CO1: Identify and relate the existing system with respect to GST.</p> <p>CO2: Explain and apply GST Registration procedure and other related provisions.</p> <p>CO3: Explain and apply GST payment and return filing procedure.</p> <p>CO4: Recall various types of custom duties and baggage rules</p>					
Outline of Syllabus					
Module	Description				No of Hours
1	Overview of Goods and Service Tax and Registration Under GST				15
2	Time, Place and Value of supply of goods or services and Payment of GST				15
3	Refunds, Returns, Accounts and Records, Assessment and Audit				15
4	Overview of Customs Law				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Overview of Goods and Service Tax and Registration Under GST	15
	<p style="text-align: center;">Overview of GST:</p> <ul style="list-style-type: none"> • Introduction of GST • Existing taxes subsumed under GST • Constitutional framework • History of GST • Benefits of GST • GST Council • GST Network (GSTN) • Reverse Charge Mechanism • Types and Rates of GST • Composition Schemes • Exemptions from GST <p style="text-align: center;">Registration:</p> <ul style="list-style-type: none"> • General Provisions and Procedure of registration • Special provisions relating to casual taxable person and non-resident taxable person • Amendment of registration • Cancellation of registration • Revocation of cancellation of registration 	
Module 2	Time, Place and Value of supply of goods or services and Payment of GST	15
	<p style="text-align: center;">Time, Place and Value of Supply:</p> <ul style="list-style-type: none"> • Meaning of Supply and types of supply • Time of Supply • Place of Supply • Value of Supply <p style="text-align: center;">Payment of GST:</p> <ul style="list-style-type: none"> • Input Tax Credit • Electronic Ledger • Payment of Tax • Due date of GST Payment • Interest, Late fee and Penalty • TDS & TCS 	
Module 3	Refunds, Returns, Accounts and Records, Assessment and Audit	15

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	<ul style="list-style-type: none">• Provisions regarding Refund of tax, Refund in certain cases, Interest on delayed refunds• Types of Returns with due date• Accounts and other records (GST Invoice, Debit note, Credit note, Electronic Way Bill etc.)• Audit under GST• Assessment and Types of Assessment	
Module 4	Overview of Customs Law	15
	<ul style="list-style-type: none">• Introduction to customs law• Important Definitions• Import and Export Procedure• Types of Customs duties• Valuation Rules• Refund and Duty Drawback• Baggage Rules	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- GST Law & Practice - V.S Datey (Revised Edition)
- Systematic Approach to GST-Dr. Girish Ahuja and Dr. Ravi Gupta
- GST & Custom Duty- Dr. H C Mehrotra

Supplementary Readings

- GST Laws – National Academy of Customs, Indirect Tax
- GST Laws by Taxmann (Singhania)
- Indirect Tax by Sanjay Bangar
- Customs Act (Taxmann)
- ICAI Study Material on Indirect Tax
- ICSI Study Material on Indirect Tax
- GST official Website

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Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Strategic Financial Management				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Know about various capital structure theories and list a number of factors or practical considerations firms generally consider when making capital structure decisions. • Understand different kinds of dividends and various dividend policies • Describe primary sources of liquidity and factors influencing liquidity • Evaluate a company's management of accounts receivable, inventory, and Cash over time 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply different types of theories in making capital structure decisions					
CO2: Apply dividend theories and models in making dividend policy decisions					
CO3: Compute the working capital requirement and apply the Tondon Committee Norms and recommendations					
CO4: Identify and evaluate the necessary tools to use in managing a company's net daily cash position, Inventory and Receivables Management.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Capital Structure Decisions				11
2	Working Capital Management				11
3	Cash Management				12
4	Inventory and Receivables Management				11
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Capital Structure Decisions	11
	<ul style="list-style-type: none"> • Meaning and Factors governing capital structure decisions. • EBIT- EPS Analysis • Theories of Capital Structure 	
Module 2	Working Capital Management	11
	<ul style="list-style-type: none"> • Introduction, Factors affecting working capital requirement, Types, Operating cycle and Estimation of Working Capital Requirement. • Financing of working capital, Maximum Permissible Bank Finance and Tandon committee norms and recommendations. 	
Module 3	Cash Management	12
	<ul style="list-style-type: none"> • Introduction and Meaning • Motives for holding cash • Various aspects of cash management • Cash Budget as tool of management and its preparation • Cash Collection and Disbursements • Managing cash shortages and cash surplus. • Problems based on Cash Budget 	
Module 4	Inventory and Receivables Management	11
	<ul style="list-style-type: none"> • Inventory Management: Meaning, Features and Objectives. • Various Techniques for Inventory Control- Stock Levels, ABC Analysis, EOQ Model, JIT. • Receivable Management: Cost and benefits of receivables, credit policy and procedures, Controlling and monitoring receivables, ageing of debtors, Concept of Factoring. 	

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To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- Financial Management: I M Pandey, Vikas Publishing House.
- Financial Management: Khan & Jain or Ravi M Kishore, Taxman

Supplementary Readings

- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- www.icai.org (E- Books/ Study Material)
- www.icmai.in (E- Books/ Study Material)

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Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Operation Research				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Identify and develop operational research models from the verbal description of the real system. • Understand the mathematical tools that are needed to solve optimization problems. Use mathematical software to solve the proposed models. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Develop a report that describes the model and the solving technique, analyse the results and propose recommendations in language understandable to the decision-making processes in Management Engineering.					
CO2: Apply mathematical tools wherever needed					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Transportation Models				10
2	Assignment Models				10
3	Network Analysis – PERT & CPM				13
4	Linear Programming				12
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Transportation Models	10
	<ul style="list-style-type: none"> • Introduction, Characteristics and Assumptions • Solution of Transportation Problem using – • a) North – West Corner Method b) MODI Method • c) Least- Cost Method d) Vogel's Approximation Method • Unbalanced Transportation Problem, Degeneracy in Transportation Problem 	
Module 2	Assignment Models	10
	<ul style="list-style-type: none"> • Introduction, Characteristics and Assumptions • Formulation of an Assignment Problem • Hungarian Method • Variation of the Assignment Problem 	
Module 3	Network Analysis – PERT & CPM	13
	<ul style="list-style-type: none"> • Objectives. Managerial applications. Basic Network components. Construction of network based on nodes (events and activities. Dummy included. • Start, finish, slack times for events and activities. Total Float, Free Float and Independent Float. Critical events, critical activities, critical path. • Methodology of PERT. Three Time Estimates. Expected project duration. Expected Activity durations and Variance of activities. Estimate of Probability. 90%, 95%, 99% assurance period. Reading of normal tables. Given various durations, find probability of completion. Maximum number of activities to be restricted to upto 10 (ten only). • Distinction between PERT and CPM. Time-Cost trade off. Cost Slope. Methodology of CPM technique. Stepwise crashing to be done. Optimum cost and minimum time problems. Crashing answer should be obtained within a maximum of 6 (six steps) • Resource levelling, resource smoothing, updating 	
Module 4	Linear Programming	12
	<ul style="list-style-type: none"> • Formulation and solving of Linear Programming Problems. Minimization and Maximization types. 	

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	<p>Mixed constraints. Explanation of infeasible/unbounded solutions</p> <ul style="list-style-type: none">• Formulation and solving of linear programming model for the given data. Maximization (all constraints of the type \leq only and minimization (all constraints of the type \geq only type of problems. Mixed constraint only simple problems. Big-M method excluded. Total number of in equations to be upto at most three (3 and total number of decision variables to be upto at most 3. All solutions to be completed within 2 iterations (excluding the initial table. Sensitivity analysis to include only (i effect of changes in the objective function coefficients (ii effect of changes in R.H.S. coefficients. Excluded are duality, further economic interpretation. But, Degeneracy, two minimum ratios being equal, 'infinity' and 'negative' minimum ratios included. Unbounded solutions to the initial problem included.	
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To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings:

- Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons
- Sharma S.D., Operations Research, 8th Edition, Kedarnath, Ramnath & Company

Supplementary Readings

- Kantiswarup, Gupta P.K. & Manmohan, Operations Research 9th Edition, Sultan Chand & Sons
- Taha H.A., Operations Research – An Introduction, 6th Edition, Hall of India
- Bronson R, Operations Research, 2nd Edition, Shaum's Outline Series
- Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.
- Shreenath L.S, Principles & Application 3rd Ed., PERT & CPM, Affiliated East-West Press Pvt. Ltd.
- Wagener H.M., Principles of Operations Research 2nd Edition, Prentice – Hall of India
- Sasieni M, Yaspan A & John Wiley & Sons Friedman L, Operations Research – Methods & Problems 1st Edition
- Natrajan Balasubramani, Tamilarasi, Operations Research, Pearson Education
- G. Hadley, Linear Programming, Narosa Book Distributors Private Ltd
- L.C. Jhamb, Quantitative Techniques (For Managerial Decisions VOL I), Everest Publishing House, Pune.
- Paul Loomba, Linear Programming, Tata McGraw Hill Publishing Co. Ltd.
- Aditham B. Rao, Operations Research Edition 2008, Jaico Publishing House, Mumbai

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25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Equity and Debt Markets				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Learn about the Debt and Equity Market as a source of Investment 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Describe the working of Debt Market and Bond Market					
CO2: Identify and enumerate various instruments of Debt and Bond Market					
CO3: Describe Capital Market and its operations					
CO4: Identify recent developments in stock markets					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Debt Market				10
2	Instruments in Debt Market and Bond Valuation				13
3	Financial Markets – Types (Capital markets)				10
4	Dealing in Stock Exchange				12
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Debt Market	10
	<ul style="list-style-type: none"> • Debt markets in India and its various components. Regulators and legal aspects of Debt Markets. International debt markets-major players. • Overview of Bond sector: Basic concepts, Features, Types, Advantages and disadvantages, Risks associated with investment in bonds- Interest rate risk, Credit risk, Reinvestment risk, Liquidity risk, Inflation risk, Sovereign Risk, Primary and Secondary market for bonds, Sovereign bonds, Semi government bonds, State and local bonds, Corporate Debt securities 	
Module 2	Instruments in Debt Market and Bond Valuation	13
	<ul style="list-style-type: none"> • Analysis and Valuation: Principles of valuation, Valuation models, Basic valuation model, Yield measures, YTM, estimating cash flows and rates, Valuation using multiple discount rates, valuing semiannual cash flows, Valuing Zero coupon bonds. Binomial Model. Value of a put able bonds and Callable bond. Mortgage-Backed Sector of Bond Market. Asset-backed sector of Bond Market • Term structure and Volatility of Interest rates, treasury yield curve, Swap curve, expectations theory. Sources of return, Swap spreads, Spot rates, Forward rates, Measurement of interest rate risk: Full valuation approach, price volatility characteristics of bonds, Duration, Convexity 	
Module 3	Financial Markets – Types (Capital markets)	12
	<ul style="list-style-type: none"> • Capital market (Primary and Secondary market <ol style="list-style-type: none"> i. Primary Market (Categories of investors, Ways of mobilizing funds) – IPO, Rights issue, Preferential Issue, Pricing of an issue in a primary market – fixed price & book building, IPO process ii. Secondary market (Types/components of Secondary market – OTC & Exchange traded, role of brokers & sub-brokers, stock exchanges- functioning, Reforms in the stock exchanges in India (De-materialisation, screen-based trading, creation of market regulators, Role & functions of SEBI) iii. Products in the primary & Secondary market (equity – types of shares 	

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Module 4	Dealing in Stock Exchange	10
	<ul style="list-style-type: none">• Role of Brokers, Stock Market Quotations, Procedure for buying & selling• BOLT - On Line Trading/ NEAT System• Clearing & Settlement, Order Matching• Recent developments	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- Bhardwaj, Gautam, The Future of India's Debt Market, Tata McGraw Hill.
- Shah, Ajay, Thomas, Sushan and Gorham, Michael, (2008), Indian Financial Markets, Elsevier, USA.

Supplementary Readings

- Suryanarayan, Debt Market, ICFAI Publication Press.
- Fabozzi, Frank, Fixed Income Analysis Workbook, 2nd edition, John Wiley & Sons.
- FIMMDA-NSE Debt Market (Basic) Module, Workbook from NSE.
- Dun and Bradstreet, (2008), Fixed Income Securities, Tata McGraw Hill.
- Money Market Operations in India-A K Sengupta.
- The Indian Money Market- Krishna Kumar Sharma.
- Stigum's Money Market- Marcia Stigum.
- CNBC Guide to Money and Markets.

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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 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% 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)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Company Law				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To encourage the development of student's skill in legal reasoning and analysis through study of statutes, case laws and regulatory practice relating to company law • To learn the provisions regarding Prospectus and role of Directors in a Company • To provide students with an awareness of current policy trends and developments in Company Law 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Interpret and Apply the provisions of Companies Act					
CO2: Describe various types of prospectus and related norms					
CO3: Enumerate role of directors in the Company and their responsibilities					
CO4: Identify about the current policy trends and developments in Company Law.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Company				10
2	Prospectus				12
3	Directors				13
4	Emerging Issues in Company Law				10
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Company	10
	<ul style="list-style-type: none"> • Definition, Characteristics, Lifting of Corporate Veil, Types of Companies, Formation of a Company, Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association, Articles of Association. 	
Module 2	Prospectus	12
	<ul style="list-style-type: none"> • Contents, Abridged Prospects, Red-herring Prospectus, Shelf Prospects, Statement in lieu of Prospectus, Misrepresentation of Prospectus, Public Offer and Private Placement Share Capital: Issue and allotment of shares, Buy Back of Shares, Rights Issue, Book Building, Bonus Share, Demat System, Forfeiture and Surrender of Shares, Provisions relating to Payment of Dividend, Investor's Education and Protection Fund, Dividend. 	
Module 3	Directors	13
	<ul style="list-style-type: none"> • Classifications of Directors, Appointment, Qualification and Disqualifications, Legal Position and Powers, Managing Director, Manager, Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes. Compulsory Winding up. 	
Module 4	Emerging Issues in Company Law	10
	<ul style="list-style-type: none"> • Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company. • Doctrine of Ultra vires -concept, meaning with exceptions, case study- Ashbury Railway Carriage. • Indoor Management -concept, meaning with exceptions, case study- Royal British Bank. • Constructive Notice -concept & meaning. 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

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Essential Readings

- Company Act, 2013 by Taxmann
- Elements of Company Law N.D. Kapoor, Bharat Bhushan, Sultan Chand Publication

Supplementary Readings

- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann
- ICAI Amendments
- ICSI Study Material

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Evaluation Pattern

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25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: III	
Course: Information Technology				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To learn basic concepts of Information Technology in business process and to provide practical hands-on training for MS office tools. • To provide practical hands-on training in computerised accounting software – Tally • To understand various aspects and to develop perceptive of major functional area of MIS. • To learn auditing in IT environment 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply various concepts in Information Technology and tools in business process					
CO2: Use various MS office tools and computerised accounting software and packages					
CO3: Design and Frame MIS Reports					
CO4: Apply the audit tools and audit procedures in IT Environment					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Office Productivity Tools				12
2	Computerized Accounting System				08
3	Concept of MIS Reports in Computer Environment				07
4	IT and Auditing				07
5	Business Process				11
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Office Productivity Tools	12
	<ul style="list-style-type: none"> • Information systems – Meaning, Use of IT in accountancy • Accounting systems automation • IT and Business Process Management • MS Excel: Creating Worksheet, Creating Various Formulae, Financial Formulas, Depreciation Formulas, Pivot Table, Macros, Goal Seek, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up • Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation 	
Module 2	Computerized Accounting System	08
	<ul style="list-style-type: none"> • Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting • Basic requirements of computerized accounting system, Advantages of accounting system, Limitations of computerized accounting system • Understand the development and design of a computerized accounting system; determining how the accounting data will be processed. • Accounting Software: Introduction and Meaning • Advantages of accounting software, Uses of Accounting software, various accounting software. • Accounting software: TALLY – Accounting and reports. 	
Module 3	Concept of MIS Reports in Computer Environment	07
	<ul style="list-style-type: none"> • Introduction, Concept of MIS, Need for MIS, Characteristic of MIS • Outputs of MIS • Role of MIS • Guidelines for Developing MIS reports • Functional Aspects of the MIS, Problems in MIS, Knowledge required for studying MIS, MIS and Computer 	
Module 4	IT and Auditing	07
	<ul style="list-style-type: none"> • Need and importance of IT in auditing, • Auditing in IT environment • Black Audit and White Audit 	
Module 5	Business Process	11

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	<ul style="list-style-type: none">• Business Process – Introduction, Definition and Meaning• Classification of business process• Business process management life cycle• Theories of business process management• Automation of business process	
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To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- Fundamentals of Computers – Rajaram V – Prentice Hall
- Computer today (3rd edition) – Sanders, Donald H – McGraw Hill
- Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall

Supplementary Readings

- Computers – Subramaniam N – Wheeler
- Introduction to Computers – Xavier C. – New Age
- Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall
- Internet for Business – Brummer, Lavrej – Cambridge
- Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden
- Computer in Business – Sanders D – McGraw Hill
- E-mail for Everyone – Leon Alexis & leon – Methews
- John Walkenbach, “Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource”, Wiley Publications
- Wayne L. Winston, “Microsoft Excel 2016 - Data Analysis and Business Modeling”, PHI Learning Private Limited
- Alexis Leon, “ERP”, by McGraw Hill Education; Third edition
- Asok K. Nadhani, “Tally ERP 9 Training Guide” - BPB Publications; Fourth edition Wayne W. Daneil, Chad L. Cross, “Biostatistics A Foundation for Analysis in Health Science”, 10th Edition, Wiley Publications
- E- Books on websites.

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Evaluation Pattern

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Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: IV	
Course: Corporate Financial Accounting				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Accounting for issue of shares, redemption of preference shares and buy back of equity shares • Accounting for issue and redemption of Debentures • Understand norms and regulations for company final accounts 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply the accounting treatment as related to issue and forfeiture of shares					
CO2: Apply the provisions as related to redemption of preference shares for accounting purpose					
CO3: Apply the provisions as related to Buyback of shares for accounting purpose					
CO4: Apply the accounting treatment as related to issue of debentures and provisions as related to redemption of debentures for accounting purpose					
CO5: Prepare the Financial statements as per the Companies Act, 2013.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Issue and Forfeiture of Shares				12
2	Redemption of Preference Shares				12
3	Buy Back of Equity Shares				12
4	Issue and Redemption of Debentures				12
5	Company Final Accounts				12
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Issue and Forfeiture of Shares	12
	<ul style="list-style-type: none"> • Definition, Meaning and Characteristics of Company and other aspects • Shares and Share Capital • Issue of shares and terms of issue of shares. • Forfeiture of shares and re-issue of forfeited shares • Accounting entries and procedure of issue and forfeiture of shares • Issue of Bonus Shares • Problems based on issue, forfeiture and re-issue of shares 	
Module 2	Redemption of Preference Shares	12
	<ul style="list-style-type: none"> • Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, • Problems on accounting entries and preparation of Balance Sheet. 	
Module 3	Buyback of Equity Shares	12
	<ul style="list-style-type: none"> • Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) • Problems based on buyback of shares 	
Module 4	Issue and Redemption of Debentures	12
	<ul style="list-style-type: none"> • Introduction, Types of Debentures and Accounting for Issue of Debentures. • Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures 	

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<ul style="list-style-type: none">• Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.		
Module 5	Company Final Accounts	12
	<ul style="list-style-type: none">• Relevant provisions of Companies Act, 2013 related to preparation of Final Account (Excluding Cash Flow Statement)• Company Final Accounts as per Schedule III – Construction of Balance Sheet and Statement of Profit and Loss and Notes to Accounts as per Companies Act (Excluding Cash Flow Statement)	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

Supplementary Readings:

- Financial Accounting by Lesile Chandwickk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- www.icaai.org (E- Books/ Study Material)

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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 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% 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)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: IV	
Course: Methods of Costing				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Understand the Accounting procedure and concept for Process and Contract Costing • Understand conceptual difference between integrated and non-integrated cost accounting system along with entries 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Compute the cost of a contract, progress payment, retention money, Value of work certified, Cost of work not certified					
CO2: Compute equivalent completed production units and apply the treatment of inter-process profits.					
CO3: Differentiate the integrated and non-integrated cost accounting system					
CO4: State the meaning of Operating Costing and determine the costing procedure for service industry					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Contract Costing				15
2	Process Costing				15
3	Operating Costing				15
4	Integrated and Non-Integrated System of Accounting				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Contract Costing	15
	<ul style="list-style-type: none"> • Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, Numerical problems 	
Module 2	Process Costing	15
	<ul style="list-style-type: none"> • Meaning and Features of process costing • Costing Procedure and Proforma Process Account • Normal Loss, Abnormal Loss and Abnormal Gain • Numerical Problems on process costing • Equivalent units (FIFO & Weighted Average method) • Numerical problems on Equivalent units 	
Module 3	Operating Costing	15
	<ul style="list-style-type: none"> • Meaning of operating costing Determination of per unit cost Pricing of services • Collection of costing data • Simple problems based on costing of hospital, hotel, goods and passenger transport services 	
Module 4	Integrated and Non-Integrated System of Accounting	15
	<ul style="list-style-type: none"> • Integrated System: • Meaning • Advantages and disadvantages, Journal Entries. • Simple problems • Non-Integrated System: • Meaning • Advantages and disadvantages, Journal entries • Simple problems 	

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Essential Readings

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by Ravi M. Kishore
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai

Supplementary Readings

- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75

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Program: B.Com. (Accounting and Finance)				Semester: IV	
Course: Commodity and Derivative Markets				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 - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Understand the instruments and working of commodity and derivative market 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Understand the working of derivative instruments and commodity market					
CO2: Application of derivative in commodity					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Commodity Markets and Derivatives Instruments				11
2	Futures Contract				12
3	Options Contract				12
4	Trading Clearing and Settlement of Futures and Options				10
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Commodity Markets and Derivatives Instruments	11
	<p>Difference between commodity and financial derivatives Evolution & role of commodity exchanges Introduction to the NCDEX system –Trading, clearing & settlement mechanism; Commodities and instruments available.</p> <p>Definitions & terminologies of basic derivatives –forwards, futures, options. Need for derivative markets and Participants. Development of Exchange traded derivatives- Global derivatives markets- Exchange traded vs OTC derivatives markets.</p>	
Module 2	Futures Contract	12
	<p>Futures: Introduction- Future terminology- Key features of futures contracts- Future vs. Forwards- Pay off for futures- Equity futures- Equity futures in India- Index futures- Stock futures- Future trading strategies-Hedging- Speculation- Arbitrage- Spread trading- Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin. (Numerical on future pricing)</p>	
Module 3	Options Contract	12
	<p>Options: Introduction- Option terminology- Types- Options pay off- Equity options contracts in India-Index Options – Stock options- Options trading strategies- Hedging- Speculation- Arbitrage- Straddle- Strangles- Strips and Straps – Spread trading. (Bull spread, bear spread, calendar spread) covered call, protective put, box strategy using syntheticfutures. Factors affecting options pricing- Option pricing models- Binominal pricing model- The black and Scholes model –Pricing of Index options.</p> <p>Sensitivity of option premium (Delta, Gamma, Lambda, Theta, Rho)</p>	
Module 4	Trading Clearing and Settlement of Futures and Options	10
	<p>Futures and Options trading system- Trader workstations- contract specification- specification for stock and index eligibility for trading charges Clearing entities and their role- clearing mechanism – adjustment for corporate actions- open position calculation Margining and settlement mechanism- Risk management- SPAN – Mechanics of SPAN- Overall portfolio margin requirements.</p>	

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Suggested Readings

- Commodities Market Module, Workbook from NSE
- Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill.
- Kleinman, George, (2001), Commodity Futures & Options, 2nd (revised,illustrated edition), Prentice Hall.
- Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons. Indian
- Institute of Banking & Finance, (2007), Commodity Derivatives,Macmillan India.

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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 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% 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)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/ Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 Marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75

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SVKM's Narsee Monjee College of Commerce & Economics

Program: B.Com. (Accounting and Finance) (2023-24)				Semester: IV	
Course: Management Accounting				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To acquaint management learners with basic accounting fundamentals • To develop financial analysis skills among learners. • The course aims at explaining the core concepts of business finance and its importance in managing a business 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Describe and explain the nature, source, and major purposes of management accounting and control.					
CO2: Analyse and prepare Financial Statements with the help of accounting ratios for decision making					
CO3: Prepare different budgets and compute the estimated costs and profits.					
CO4: Analyse operating, investing and financing activities in a business and prepare cash flow statement					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Analysis and Interpretation of Financial Statements				12
2	Ratio Analysis and Interpretation				13
3	Budgetary Control				10
4	Cash Flow Statement				10
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Analysis and Interpretation of Financial Statements	12
	<ul style="list-style-type: none"> • Study of Financial Statements of Limited Companies • Vertical Form of Balance Sheet and Profit and Loss Account – Trend Analysis. Comparative and Common-size Statements. 	
Module 2	Ratio Analysis and Interpretation	13
	<ul style="list-style-type: none"> • Ratio Analysis: Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. • Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio • Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio • Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover 	
Module 3	Budgetary Control	10
	<ul style="list-style-type: none"> • Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets • Zero based budgeting, performance budgeting • Simple numerical problems of preparing flexible budgets and functional budgets 	
Module 4	Cash Flow Statement	10
	<ul style="list-style-type: none"> • Preparation of Cash Flow Statement with reference to Accounting Standard No 3. (Indirect method only). 	

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To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Management Accounting by Khan & Jain,Tata Megaw

Supplementary Readings

- Advanced Management Accounting by Robert S Kailar,Holl
- Financial of Management Accounting by S.R.Varshney,Wisdom
- Introduction of Management Accounting by Charbs T Horngram, PHI Learnng
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by R.P.Resstogi
- www.icaai.org (E- Books/ Study Material)
- www.icmai.in (E- Books/ Study Material)
- www.icsi.edu (E- Books/ Study Material)

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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 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% 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)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75

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SVKM's Narsee Monjee College of Commerce & Economics

Program: B.Com. (Accounting and Finance) (2023-24)				Semester: IV	
Course: Securities Law and IPR				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Awareness about Securities Laws, SEBI and IPR 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Interpret and apply Securities Contract Regulation Act and SEBI Act					
CO2: Enumerate the role of Regulatory Bodies					
CO3: Apply the law governing the Intellectual Property Rights and describe brief idea on Registration & Infringement- its implications.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Securities Contract Regulation Act, 1956				08
2	SEBI Act, 1992				10
3	Depositories Act, 1996				05
4	Intellectual Property Rights.				10
5	Patent, Trademark and Copyright, Designs & GI				12
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Securities Contract Regulation Act, 1956 <ul style="list-style-type: none"> • Introduction, Early Securities Markets, Evolution etc. • Key elements in Markets Regulatory Framework. • SCRA in Brief. • Securities Appellate-Tribunal (SAT) 	8
Module 2	SEBI Act, 1992 <ul style="list-style-type: none"> • Introduction, Composition etc. • Powers and Functions of the Board. 	10
Module 3	Depositories Act, 1996 <ul style="list-style-type: none"> • Introduction, Definitions etc. • Demat Process, Benefits of Demat etc. 	05
Module 4	Intellectual Property Rights <ul style="list-style-type: none"> • Meaning, Relevance, Business Impact, Protection of Intellectual Property. • Basic concepts - Copyrights, Trademarks, Patents, Designs, Utility Models, Trade Secrets and Geographical Indications, Bio-diversity and IPR • Competing Rationales for Protection of Intellectual Property Rights 	10
Module 5	Patent, Trademark, Copyright, Designs & GI <ul style="list-style-type: none"> • Patent, Product / Process Patents & Terminology • Trademark, The rationale of protection of trademark as (a- an aspect of commercial) and (b of consumer rights) Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks • Nature of Copyright, Works in which Copyrights subsist - Author & Ownership of Copyright • Designs • Geographic Indicators 	12

SVKM's Narsee Monjee College of Commerce & Economics

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Readings

- N.S. Gopalakrishnan & T.G. Ajitha, Principles of Intellectual Property, Eastern Book Company
- Chandratre, Acharya, Israni, Sethuraman, Compendium on SEBI, Capital Issues and Listing

Supplementary Readings

- Jayashree Watal, Intellectual Property Rights in the WTO and Developing Countries, Oxford University Press
- Lionel Bently & Brad Sherman, Intellectual Property Law, Oxford University Press
- SEBI Website, Intellectual Property website of India

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Question Number	Description	Marks	Total Marks
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2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75

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Program: B.Com. (Accounting and Finance) (2023-24)				Semester: IV	
Course: Indian Economy				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Draw clarity regarding various aspects of Indian Economy • Develop a perspective on the different problems and approaches to economic planning and development in India in different sectors • Develop an understanding of money market and banking sector 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Identify the various aspects of India's economy					
CO2: Describe sectoral trends and issues in Agriculture, Industry and Services, Financial Sector, Foreign Trade and Balance of Payments and Public Finance					
CO3: Enumerate the role of the Indian Economy in the global context and analyse different factors have affecting this process.					
CO4: Describe money market and its features and explain the role of RBI and SEBI as regulatory bodies.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Indian Economy – Introduction				10
2	Sectoral Trends and Issues				13
3	Service Sector and External Sector				12
4	Money Market and Banking				10
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Indian Economy – Introduction	10
	<ul style="list-style-type: none"> • Changes in policy perspectives on the role of institutional framework after 1991. • Features of Indian Economy, Methods of measuring & Trends in National Income in India and sectoral composition of India's GDP, Green GDP. · Economic & sustainable development in India: concepts & measurement; Human Development Index, Happiness Index, Multi-Dimensional Poverty Index. · India's Population Policies & Demographic Dividend · Occupational structure in India: Agriculture, Industry and Service · Unemployment and Poverty: concept, measurement & policies in India 	
Module 2	Sectoral Trends and Issues	13
	<ul style="list-style-type: none"> • Indian Agriculture: Role and importance, production & productivity, Pre reform (Till 1991) and post reform period (1992 onwards)· Agriculture Inputs & green revolution; Agriculture price policy, Insurance & Finance; Food security & Agriculture marketing. · Agri- tech business, Zero Budget Natural Farming. · Industrial Development & policies: pre reform till 1991, post reform from 1992, National Manufacturing Policy 2011, Make in India, New Industrial Initiatives, MSMEs. 	
Module 3	Service Sector and External Sector	12
	<ul style="list-style-type: none"> • Service Sector in India: characteristics, growth & sustainability. · Foreign Trade: Policies and Trends; Balance of Payments, Foreign Exchange System and FDI · WTO, ASEAN, SAARC, G20 	
Module 4	Money Market and Banking	10
	<ul style="list-style-type: none"> • Indian Monetary System: Banking, RBI (functions & monetary policy instruments), money market & Capital market · Inflation in India: measurement and measures to control inflation · Indian Tax System: Direct & Indirect, Elasticity, Buoyancy, Tax Evasion. · Public expenditure, Debt management & Fiscal Policy · Current issues: Demonetization, NPA problem, Twin Balance Sheet Problem; Insolvency and bankruptcy code, Digital Rupee. 	

SVKM's Narsee Monjee College of Commerce & Economics

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Essential Readings

- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.
- Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall

Supplementary Readings

- Bouman John, Principles of Macro Economics
- Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Ninth edition 2004 TataMac Graw Hill, New Delhi.
- Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.
- Gregory. N. Mankiw, Macroeconomics, Fifth Edition (2002) New York: Worth Publishers
- Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.
- Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
- Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd
- Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi
- Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
- David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
- Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
- Hajela T.N: Public Finance – Ane Books Pvt.Ltd
- Jha, R (1998) : Modern Public Economics, Route Ledge, London
- Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai

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Total Marks			75

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SVKM's Narsee Monjee College of Commerce & Economics

Program: B.Com. (Accounting and Finance) (2023-24)				Semester: IV	
Course: Research Methodology				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To understand some basic concepts of research and its methodologies • To identify appropriate research topics, select and define appropriate research problem • To Become knowledgeable of the research process and its different approaches. • To Develop critical thinking to find business opportunities and to solve questions related to service industries. • To develop analytical skills for data processing and its interpretation • To learn about report writing. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Assess critically various methods: literature study, case study, structured surveys, interviews etc.					
CO2: Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues					
CO3: Apply research approaches, techniques and strategies in the appropriate manner for managerial decision making					
CO4: Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the service industries					
CO5: Prepare report after research data processing and interpretation					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Research				10
2	Research Design in Accounting and Finance				10
3	Data Collection and Processing				15
4	Interpretation and Report Writing				10
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Research	10
	<ul style="list-style-type: none"> • Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. • Definition and construct of variables • Qualitative v/s quantitative study • Formulation of research problem: Meaning and Selection, Review of Literature 	
Module 2	Research Design in Accounting and Finance	10
	<ul style="list-style-type: none"> • Meaning and Introduction, Need, and good research design. • Hypothesis: Formulation, Sources, Importance and Types • Different Research designs, Hypothesis Testing 	
Module 3	Data Collection and Processing	15
	<ul style="list-style-type: none"> • Data Collection: Introduction and meaning, types of data • Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data. • Secondary data: Sources and Limitations • Factors affecting the choice of method of data collection. • Sampling: Significance, Methods, Factors determining sample size • Data Presentation: Significance in Research, Stages in Data Processing- Editing, Coding, Classification, Tabulation, Graphic Presentation • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Use of computer and internet in data collection and processing, innovative methods of conducting research 	
Module 4	Interpretation and Report Writing	10
	<ul style="list-style-type: none"> • Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types. 	

SVKM's Narsee Monjee College of Commerce & Economics

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Essential Readings

- Business Research Methods, S. N. Murthy, U. Bhojanna
- Research Methods in Accounting, Malcolm Smith
- Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan
- Marketing Research by Rajendra Nargundkar
- Research Methodology by C R Kothari
- Research Methodology Concept and Cases by Deepak Chawla and Neena Sondi

Supplementary Readings

- Research Methodology in Social Sciences, O R Krishnaswamy, Himalaya Publication
- Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
- Marketing Research and applied orientation, Naresh K Malhotra, Pearson
- Statistics for Management, Levin and Reuben, Prentice Hall
- Research papers in various journals.

Prepared by

CA Neeta Vaidya

Signatures

Approved by

Signature
(Principal)
Dr. Parag Ajagaonkar

SVKM's Narsee Monjee College of Commerce & Economics

CA Neeta Vaidya
Chairperson

Dr CMA Jyoti Bhatia
VC Nominee

CA Jignesh N. Mehta
Industry Expert

Dr Jayesh Manjrekar
Subject Expert

Dr Sachin Mathur
Subject Expert

Mr Shalin Bhansali
Alumnus

CA Praveen Pawar
B.Com(Hon)
Programme Incharge

Mrs. Shivani Pandya
Faculty

Mr. Shezad Lalani
Faculty

Mr. Vishalkumar Rajak
Faculty

CA Amisha Shah
Faculty

Dr. Vijay Satra
(Special Invitee)

Ms. Iqra Khatri
(Special Invitee)

Mrs. Ruta Prabhu
(Special Invitee)