

FYBAF

w.e.f.

Academic Year

2022-23

Program: B.Com (Accounting and Finance)

Summary of Subjects Covered – FYBAF – Sem I & II

No.	Semester I	Credits	No.	Semester II	Credits
1	<i>Ability Enhancement Courses (AEC)</i>		1	<i>Ability Enhancement Courses (AEC)</i>	
1A	<i>Ability Enhancement Compulsory Course (AECC)</i>		1A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
1	Environment Studies	4	1	Indian Contemporary Issues	4
1B	<i>*Skill Enhancement Courses (SEC)</i>		1B	<i>**Skill Enhancement Courses (SEC)</i>	
2	New Venture Planning	2	2	Business Communication	2
2	<i>Core Courses (CC)</i>		2	<i>Core Courses (CC)</i>	
3	Quantitative Techniques	3	3	Organisational Behaviour	3
4	Business Economics	3	4	Basics of Financial Services	3
5	Elements of Business	3	5	Legal Aspects of Business	3
6	Fundamentals of Financial Management	4	6	Elements of Cost Accounting	4
7	Elements of Financial Accounting	4	7	Financial Accounting- Firms	4
Total Credits		23	Total Credits		23

SEMESTER I

Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Elements of Financial Accounting				Code : NMUBAF101	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments		Class Participation
10 Marks			15 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	Depreciation Accounting	07
2	Indian Accounting Standards and IFRS	08
3	Accounting from Incomplete Records	15
4	Final Accounts of Manufacturing and Trading Concerns	15
5	Accounting for Dependent Branch	15
	Total	60

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Depreciation Accounting :</p> <p>Depreciation Accounting: Meaning, Features, Causes etc. Provision for Depreciation Method:</p> <p>Introduction and accounting treatment of recording depreciation by provision for depreciation method using Straight Line Method and Written Down Value Method.</p>	<p>PPT Practical Questions Theory Notes</p>	07	<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 • Compendium of Statement and Standard of Accounting, ICAI • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
II	<p>Indian Accounting Standards and IFRS :</p> <p>Practical problems based on provision for depreciation Method. Introduction to GAAP, Ind AS and IFRS Ind AS 2 “Inventories” Ind AS 18 “Revenue” Problems based on Ind AS 2 and Ind AS 18</p>	<p>Practical Questions PPT Theory Notes</p>	08	<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 McGraw Hill Education Pvt. Ltd. New Delhi • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
III	<p>Accounting from Incomplete Records :</p> <p>Introduction, Statement of Affairs Method vs Conversion method</p>	<p>Theory Notes PPT Practical Questions</p>	15	<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

	Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)			<ul style="list-style-type: none"> • 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	Final accounts of Manufacturing and Trading Concerns : Closing, Adjustment and Rectification Entries Preparation of Final Accounts of Proprietorship Concern (Manufacturing and Trading)	Theory Notes PPT Practical Questions	15	<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
V	Accounting for Dependent Branch : Meaning and Classification of Branch Accounting by Debtor method at cost price and invoice price Accounting by Stock and Debtor method at cost price and invoice price	PPT Case Study / Practical Questions Theory Notes	15	<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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(Concerned Faculty / HOD)

(Principal)

Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Quantitative Techniques				Code : NMUBAF102	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
45	Nil	Nil	03		
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		----	
Learning Objectives :					
<ul style="list-style-type: none"> • This course is designed to equip the learners with mathematical and statistical techniques. • It creates understanding in learners of data analysis and statistical concept, in order to be able to think critically about the subject. 					
Learning Outcomes :					
After completion of the course, learners would be able to:					
<ul style="list-style-type: none"> • Understand the Measures of central tendency, probability and dispersion • Apply the theory in real business scenarios • Understand various statistical methods • Analyze functions of different types and their use in business • Understand data type and its applicability 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Lectures
1	Determinants and Matrices	10
2	Functions	10
3	Descriptive Statistics for Univariate Data	15
4	Correlation Regression	10
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Determinants and Matrices :</p> <ul style="list-style-type: none"> • Determinants 2×2 and 3×3. Properties. Cramer's rule. Solving system of linear equations variables and 3 variables • Matrix Types. Operations (up to 3×3 matrix. Addition, Multiplication, Transpose, Inverse (row/column operations Solving system of linear equations variables and 3 variables 	<p>PPT</p> <p>Case Study / Practical Questions</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> <input type="checkbox"/> Dr Gupta, S.P. Statistical Methods. Sultan Chand & Sons <input type="checkbox"/> Dr Welling, M.N., Mrs Saraph, P.M., Dr (Mrs Diwanji, S.M. Mathematical Techniques (F.Y. Com . Manan Prakashan) <input type="checkbox"/> Late Mr Vaidya, M.L., Mr Kumtha, A.P., - Business Mathematics <input type="checkbox"/> Mr Zameeruddin, Qazi , Mr Khanna, V.K., Mr Bhambri, S.K. - Business Mathematics - Vikas Publishing House Pvt Ltd <input type="checkbox"/> Swayam Courses
II	<p>Functions (Trigonometric Omitted) :</p> <p>Concepts of Real Functions: Constant functions, linear function, x^n, e^x, a^x, $\log x$ (rules to be explained). Demand, Supply, Total Revenue, Average Cost, Profit Functions. Break-even point. Simple problems.</p>	<p>Theory Notes</p> <p>Practical Questions</p> <p>PPT</p>	10	<ul style="list-style-type: none"> <input type="checkbox"/> Dr Gupta, S.P. Statistical Methods. Sultan Chand & Sons <input type="checkbox"/> Dr Welling, M.N., Mrs Saraph, P.M., Dr (Mrs Diwanji, S.M. Mathematical Techniques (F.Y. Com . Manan Prakashan) <input type="checkbox"/> Late Mr Vaidya, M.L., Mr Kumtha, A.P., - Business Mathematics <input type="checkbox"/> Mr Zameeruddin, Qazi , Mr Khanna, V.K., Mr Bhambri, S.K. - Business Mathematics - Vikas Publishing House Pvt Ltd <input type="checkbox"/> Swayam Courses
III	<p>Descriptive Statistics for Univariate Data :</p> <p>Types of Data. Data Collection Methods. Census and Sample Survey. Advantages and limitations of Statistics. Statistical</p>	<p>Theory Notes</p> <p>Practical Questions</p> <p>PPT</p>	15	<ul style="list-style-type: none"> <input type="checkbox"/> Dr Gupta, S.P. Statistical Methods. Sultan Chand & Sons <input type="checkbox"/> Dr Welling, M.N., Mrs Saraph, P.M., Dr (Mrs Diwanji, S.M. Mathematical Techniques (F.Y. Com .

	<p>Methods versus Experimental Methods</p> <p>Presentation of Data: Tabular (frequency distribution and graphical (frequency polygon, curves, ogives, histograms</p> <p>Measures of Central Tendency: Arithmetic Mean, Median, Mode (Omit geometric and harmonic means, their properties and applications</p> <p>Measures of Dispersion: Absolute Measures → Range, Mean Deviations and Coefficients of Mean Deviations, Quartile Deviation, Standard Deviation, Variance. Relative Measures</p> <p>Coefficients of Range, Quartile Deviation, Variation</p>			<p>Manan Prakashan)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Late Mr Vaidya, M.L., Mr Kumtha, A.P., - Business Mathematics <input type="checkbox"/> Mr Zameeruddin, Qazi , Mr Khanna, V.K., Mr Bhambri, S.K. - Business Mathematics - Vikas Publishing House Pvt Ltd <input type="checkbox"/> Swayam Courses
IV	<p>Correlation Regression :</p> <p>Correlation and Regression: Karl Pearson's Coefficient of Correlation (Properties and Calculations; Spearman's Rank Correlation Coefficient; Linear Regression Equations – Statement, Properties, Uses, Calculations</p>	<p>Practical Questions / Case Study</p> <p>PPT</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> <input type="checkbox"/> Dr Gupta, S.P. Statistical Methods. Sultan Chand & Sons <input type="checkbox"/> Dr Welling, M.N., Mrs Saraph, P.M., Dr (Mrs Diwanji, S.M. Mathematical Techniques (F.Y. Com . Manan Prakashan) <input type="checkbox"/> Late Mr Vaidya, M.L., Mr Kumtha, A.P., - Business Mathematics <input type="checkbox"/> Mr Zameeruddin, Qazi , Mr Khanna, V.K., Mr Bhambri, S.K. - Business Mathematics - Vikas Publishing House Pvt Ltd <input type="checkbox"/> Swayam Courses

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Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Fundamentals of Financial Management				Code : NMUBAF103	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
60	Nil	Nil	04		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments		Class Participation
10 Marks			15 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 :					
After completion of the course, learners would be able to:					
<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	15
2	Capital Budgeting	15
3	Cost of Capital	15
4	Leverages	15
	Total	60

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>	<p>PPT</p> <p>Theory Notes</p> <p>Practical Questions</p>	15	<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,</p> <p>WACC</p>	<p>Theory Notes</p> <p>Practical Questions</p> <p>PPT</p>	15	<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	Capital Budgeting : Capital budgeting: Introduction, Capital Budgeting Process, Project Classification and Investment Criteria Techniques of Capital Budgeting : Payback Period, Discounted Payback Period, ARR, NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return	Theory Notes Practical Questions Case Study	15	<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	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	15	<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

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Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Environmental Studies				Code : NMUBAF104	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
60	Nil	Nil	04	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments	Class Participation	
10 Marks			15 Marks	----	
Learning Objectives :					
<ul style="list-style-type: none"> To enable the learners to understand Environment and Eco systems To understand available natural resources. To gain knowledge about Environmental policies and practices. To provide conceptual understanding of Biodiversity, Conservation and Environmental Pollution 					
Learning Outcomes :					
<ul style="list-style-type: none"> Learners will be able to understand Eco systems, Natural Resources Learners will understand Environmental policies and practices Learners will be able to understand Biodiversity, Conservation and Environmental Pollution 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Lectures
1	Introduction to Environmental Studies, Eco systems and Biodiversity	15
2	Natural Resources – Utilization, Conservation and Management	15
3	Environmental Pollution – Environmental Policies and Practices	15
4	Human Communities and the Environment & Field work	15
	Total	60

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Environmental Studies, Ecosystem and Biodiversity :</p> <ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. • Scope and importance; Concept of sustainability and sustainable development. • Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession <p>Biodiversity and Conservation</p> <ul style="list-style-type: none"> • Meaning, Importance and Levels of biological diversity, biodiversity patterns • Global biodiversity hot spots – IUCN Classification of species • Threats to biodiversity- biological invasions, habitat loss, poaching of wildlife, man-wildlife conflicts. • Conservation of biodiversity: Strategies for conservation; In-situ and Ex-situ conservation of biodiversity; Convention on International Trade in endangered species of wild fauna and flora (CITES-1972). 	<p>PPT</p> <p>Theory Notes</p> <p>Assignment</p> <p>Case study</p>	15	<ul style="list-style-type: none"> •Bharucha, Erach (2004). Textbook for Environmental Studies for Undergraduate Courses of all Branches of Higher Education, University Grants Commission, New Delhi. 2004. •Kaushik Anubha and Kaushik C. P. (2016) Perspectives in Environmental Studies, Fourth Edition, New Age International (P) Limited, Publishers. •Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press • Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi. • Bharucha Erach (2002), The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
II	<p>Natural Resources – Utilization, Conservation and Management :</p> <ul style="list-style-type: none"> • Natural Resources – Meaning, classification and 	<p>Theory Notes</p>	15	<ul style="list-style-type: none"> •Bharucha, Erach (2004). Textbook for Environmental Studies for Undergraduate

	<p>importance</p> <ul style="list-style-type: none"> • Land Resources and land use change; Land degradation, soil erosion and desertification – effects, Remedies for Land Degradation • Deforestation: Benefits, Causes of degradation, Conservation; Impacts due to mining, dam building on environment, forests and tribal population and rights • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies 	<p>PPT</p> <p>Case study</p>		<p>Courses of all Branches of Higher Education, University Grants Commission, New Delhi. 2004.</p> <ul style="list-style-type: none"> •Kaushik Anubha and Kaushik C. P. (2016) Perspectives in Environmental Studies, Fourth Edition, New Age International (P) Limited, Publishers. •Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press • Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi. • Bharucha Erach (2002), The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
<p>III</p>	<p>Environmental Pollution – Environmental Policies and Practices :</p> <ul style="list-style-type: none"> • Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Pollution case studies. • Solid waste management: Control measures of urban and industrial waste. • Climate change, global warming, Carbon foot-print. Ozone layer depletion, acid rain and 	<p>Theory Notes</p> <p>PPT</p> <p>Assignment</p> <p>Case study</p>	<p>15</p>	<ul style="list-style-type: none"> •Bharucha, Erach (2004). Textbook for Environmental Studies for Undergraduate Courses of all Branches of Higher Education, University Grants Commission, New Delhi. 2004. •Kaushik Anubha and Kaushik C. P. (2016) Perspectives in Environmental

	<p>impacts on human communities and agriculture.</p> <ul style="list-style-type: none"> • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; • International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). 			<p>Studies, Fourth Edition, New Age International (P) Limited, Publishers.</p> <ul style="list-style-type: none"> •Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press • Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi. • Bharucha Erach (2002), The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
IV	<p>Human Communities and the Environment & Field work :</p> <ul style="list-style-type: none"> • Human population and growth: Impacts on environment, human health and welfares. • Disaster management: floods, earthquakes, cyclones and landslides. Nuclear hazards and human health risks. • Resettlement and rehabilitation of project affected persons; case studies. • Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). <p>Field work</p>	<p>PPT</p> <p>Theory Notes</p> <p>Case study</p>	15	<ul style="list-style-type: none"> •Bharucha, Erach (2004). Textbook for Environmental Studies for Undergraduate Courses of all Branches of Higher Education, University Grants Commission, New Delhi. 2004. •Kaushik Anubha and Kaushik C. P. (2016) Perspectives in Environmental Studies, Fourth Edition, New Age International (P) Limited, Publishers. •Rajagopalan, R. (2016). Environmental studies: from crisis to

	<p>Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems-pond, river, Delhi Ridge, etc.</p>		<p>cure. Oxford University Press</p> <ul style="list-style-type: none"> • Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi. • Bharucha Erach (2002), The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
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Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Business Economics				Code : NMUBAF105	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20Mins)			Projects / Assignments		Class Participation
10 Marks			15 Marks		----
Learning Objectives :					
<ul style="list-style-type: none"> To enhance the economic literacy and understanding of basic economic concepts. Emphasis is on understanding of core economic principles and how they apply to a wide range of real-world issue. Upon completion, students can apply economic analysis to evaluate everyday problem 					
Learning Outcomes :					
<ul style="list-style-type: none"> Understand the different theories in Economics Apply the theory in real business scenarios Understand the economic issues and problems faced by individuals, organizations and society. Explain the meaning and concepts of market 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Lectures
1	Introduction to Business Economics and Demand Analysis	15
2	Consumer Behavior and Theory of Production	10
3	Cost, Revenue and Market Failure	10
4	Market Structure	10
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Business Economics and Demand Analysis :</p> <ul style="list-style-type: none"> •Difference between Economics and Managerial Economics •Normative Bias of Managerial Economics •Principle of Scarcity •Meaning of Business Economics, Scope and Importance; •Business Economics as a Pragmatic Science; Basic Tools/concepts in Economics, Use of Marginal Analysis; •Market Demand, Market Supply and Equilibrium price – shifts in demand curve and supply curves and equilibrium; •Production possibility frontier; Shifts in Production possibility curve. •Veblen, Snob and Bandwagon effect (Concept), •Significance of Elasticity of Demand; •Price Elasticity of Demand (Simple Sums and sums based on derivative concept); •Demand Forecasting – Concept, Scope and Importance. 	<p>PPT</p> <p>Theory Notes</p>	15	<ul style="list-style-type: none"> • Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York. • Parry, John (1968) The Psychology of Human Communication. • Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain. • Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd .London.
II	<p>Consumer Behavior and Theory of Production :</p> <ul style="list-style-type: none"> • Law of DMU – Importance and Limitations • Ordinal Utility Theory- Indifference Curve Analysis – Meaning, Assumptions, Properties of Indifference Curves • Principle of Efficiency • Difference between Indifference curve and Isoquant • Production function, • Law of Variable proportions; • Isoquants; • Economies of Scale; 	<p>Theory Notes</p> <p>PPT</p>	10	<ul style="list-style-type: none"> • Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York. • Parry, John (1968) The Psychology of Human Communication. • Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain. • Stephenson, James (1988) Principles and Practice of

	<p>Diseconomies of Scale,</p> <ul style="list-style-type: none"> Economies of Scope, <p>Comparison of economies of scale and scope, Concept of International Economies of Scale</p> <ul style="list-style-type: none"> Law of returns to scale. 			<p>Commercial Correspondence, Pilman and Sons Ltd .London.</p>
III	<p>Cost, Revenue and Market Failure :</p> <ul style="list-style-type: none"> Cost Concepts; Simple Numerical Problems based on Cost Concepts. Learning Curve Revenue Concepts; Profit maximisation concept Break Even Analysis; Simple problems based on Break Even Analysis. Project Evaluation – Concept, Features, and Importance. <p>Introduction to Market Failure, Sources of Market Failure and Economic Role of Government</p>	<p>Theory Notes</p> <p>PPT</p>	10	<ul style="list-style-type: none"> Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York. Parry, John (1968) The Psychology of Human Communication. Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain. Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd .London.
IV	<p>Market Structure :</p> <ul style="list-style-type: none"> Types of Market – Perfect Competition, Monopoly, Monopolistic, Oligopoly Game theory– Meaning, Assumptions and Prisoner’s Dilemma 	<p>PPT</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> Ahuja, H. L. Principles of Microeconomics. 19E, S. Chand Publications. Mankiw, Gregory. Principles of Microeconomics. 6E, South Western Publication Pindyck, R.S. and D.L. Rubinfeld. Microeconomics. 7E Pearson Education. Lipsey and Chrystal. Principles of Economics. 12E, Oxford University Press. Samuelson, Paul A. and William D Nordhaus. Economic. 19E, McGraw Hill. Bhernheim, Douglas, and Michael Whinston. Microeconomics. 1E, Tat McGraw Hill Education Oza Ajay and Ravindra Dholakia. Microeconomics for Management Students. 2E, Oxford

				University Press.
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(Principal)

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : New Venture Planning				Code : NMUBAF106	
Suggested Lectures per week				02	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
30	Nil	Nil	02		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments	Class Participation	
10 Marks			15 Marks	----	
Learning Objectives :					
<ul style="list-style-type: none"> • The curriculum aims at giving exposure to students regarding the different aspects of setting up a new business. • After completing the course students should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services and the process of creating a new business. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • The understanding of this paper will help them to examine, evaluate and approach different business models, sources of finance, the nature of marketing effort required to develop a comprehensive business plan as well as analyze the feasibility of the opportunity. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

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Modules at a glance:

Sr. No.	Modules	No. of Lectures
1	Starting New Ventures	09
2	Methods to Initiate Ventures	08
3	Business Plan Preparation	06
4	The Search for Entrepreneurial Capital and Setting Up a New Venture	07
	Total	30

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Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Book
I	<p>Unit I: Starting New Ventures:</p> <ol style="list-style-type: none"> 1. Opportunity identification: an external analysis using the tools of PESTEL, Porter's five force and Bowman's Strategic Clock 2. Understanding innovation: market push and pull of innovation and the S-curve of the diffusion of innovation, the different types of customers and crossing the chasm 3. The role of creative thinking. Developing your creativity. Impediments to creativity. 4. Methods through which established companies can establish new ventures: Organic development, Joint Ventures, Mergers and Acquisition, Consortia Networks, and Licensing 5. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities. 6. Opportunity Analysis and the BEST scoring technique, Feasibility analysis, types of products and product development 	<p>PPT</p> <p>Theory Notes</p> <p>Case Study: United Utilities case: Using cost benefit analysis to invest: The Times 100 Business cases</p>	09	<ul style="list-style-type: none"> • Disciplined Entrepreneurship: 24 Steps to a Successful New Start-Up by Bill Aulet, Wiley, Macmillan India • Exploring Corporate Strategy, Twelfth Edition by Johnson et al, Pearson Publications • Crossing the Chasm by Geoffrey Moore, Third Edition, Harper Collins • Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi • Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi • Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai • The Oxford Handbook of Entrepreneurship • Beyond Entrepreneurship: Turing your Business into an Enduring Company by William Lazier, Prentice Hall
II	<p>Methods to Initiate New Ventures:</p> <ol style="list-style-type: none"> 1. Analysis of the market: market research, End user analysis, Beach-head market, personas 	<p>Theory Notes</p>	7	<ul style="list-style-type: none"> • Disciplined Entrepreneurship: 24 Steps to a Successful New Start-Up by Bill Aulet, Wiley, Macmillan

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	<p>and the full life cycle use case</p> <ol style="list-style-type: none"> 2. Understanding the business model, types of business models, revenue generation, recurring customers. 3. Market Research: who and where is the market, market segmentation, sales forecasts 4. Marketing functions: create a marketing plan, distribution and its channels, promotions, pricing 	<p>PPT</p> <p>Case Study:</p> <p>Case Study: JD Sports Fashion:</p> <p>Using Market Research to support decision making:</p> <p>The Times 100 Business Cases</p>		<p>India</p> <ul style="list-style-type: none"> • Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi • Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai • Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi • Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai • The Oxford Handbook of Entrepreneurship • Beyond Entrepreneurship: Turing your Business into an Enduring Company by William Lazier, Prentice Hall
<p>III</p>	<p>Business Plan Preparation for New Ventures</p> <ol style="list-style-type: none"> 1. Milestones of a new venture and the milestone schedule 2. Types of business plans: lean start up plan - the business model canvas and traditional 3. Create a business plan: description of the business, the feasibility plan, the market plan, inventory management, the role of the entrepreneurial team, technology, and credit policies 	<p>Theory Notes</p> <p>PPT</p> <p>Case study:</p> <p>Learning how to Pivot:</p> <p>Case of email</p>	<p>8</p>	<ul style="list-style-type: none"> • Disciplined Entrepreneurship: 24 Steps to a Successful New Start-Up by Bill Aulet, Wiley, Macmillan India • Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi • Management of Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi • Business Environment:

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		service MailChimp: OpenStax books		Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai <ul style="list-style-type: none"> • The Oxford Handbook of Entrepreneurship • Beyond Entrepreneurship: Turing your Business into an Enduring Company by William Lazier, Prentice Hall
IV	<p>The search for capital and setting up a new venture:</p> <ol style="list-style-type: none"> 1. Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. 2. Identifying the Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company. 3. Understanding how to calculate: LTV, COCA and TAM 4. Understanding the Venture Capital market: functioning, pitching the business, the role of the Venture Capitalist at various stages of the business 5. Different types of financing available at different stages of the business, including incubators, angel investors, SFCs 	<p>PPT</p> <p>Theory Notes</p> <p>Case in Point: Entrepreneurship in Engineering: Institute of Entrepreneurship & Technology: Times 100 Cases</p>	6	<ul style="list-style-type: none"> • Disciplined Entrepreneurship: 24 Steps to a Successful New Start-Up by Bill Aulet, Wiley, Macmillan India • The Lean Start-Up by Eric Ries, Penguin UK • Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi • Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi House, Mumbai • The Oxford Handbook of Entrepreneurship • Beyond Entrepreneurship: Turing your Business into an Enduring Company by William Lazier, Prentice Hall

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SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : I	
Course : Elements of Business				Code : NMUBAF106	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
45	Nil	Nil	03	25 Marks	75 Marks
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 Marks		---	
Learning Objectives :					
<ul style="list-style-type: none"> • Understand business environment globally and locally • Gain insight into different dimensions of Marketing • Understand the various concepts in Human Resource Management and its significance • Explore the trends & challenges in Marketing and Human Resource Management 					
Learning Outcomes :					
<ul style="list-style-type: none"> • Learn skills to identify business problems and develop possible strategies to address these problems. • Understand and analyze marketing strategies and opportunities. • Understand the process of Human Resource Planning. • Explore the recent trends & challenges in Marketing and Human Resource Management 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

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Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Business & its Environment	10
02	Marketing as a Business Function	13
03	Human Resource as a Business Function	12
04	Recent Trends in Marketing & Human Resource	10
	Total	45

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Detailed Syllabus

Sr. No.	Modules	Pedagogy Used	Duration	Reference Materials
1.	Business & its Environment		10	
	<p>Introduction to Business: Concepts, Functions, Scope and Significance of business. Traditional and Modern concept of business</p> <p>Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives</p> <p>Introduction to the Business Environment: Concept and Importance of Business environment, Inter-relationship between Business and environment</p> <p>Constituents of the Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment - Current trends in the World, International Trading Environment - WTO and Trading Blocs and their impact on Indian Business</p>	<p>Theory Notes</p> <p>PPT Case study</p>		<p>Management: Global Edition by Stephen P. Robbins and Mary A. Coulter, 14th Edition, Pearson Essentials of Business Environment by K Aswathappa, 10th Edition, Himalaya Publishing House International Business by K Aswathappa, 7th Edition, McGraw Hill Publications Essentials of Management, by Harold Koontz and Heinz Wehrich, 5th Edition McGraw Hill</p> <p>Principles of Management, by T Ramaswamy, Himalaya, Mumbai</p> <p>Basic Managerial Skills for All, E.H. McGrath, 9th Edition, Prentice Hall of India</p>

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				<p>Essentials of Management, by Joseph Massie, 4th Edition, Pearson</p> <p>International Business: Text and Cases by Francis Cherunilam, 4th Edition, Prentice Hall of India</p> <p>Management - Text & Cases, VSP Rao, Excel Books, Delhi</p>
2.	Marketing as a Business Function		13	
	<p>Introduction to Marketing</p> <p>Marketing Research: Meaning, Features and Process</p> <p>Consumer Behavior : Meaning, Factors affecting Consumer Behavior , Buying Decision Process</p> <p>Market Segmentation: Meaning and Bases of Market Segmentation</p> <p>Marketing Mix: Components and Importance</p> <p>Product Decisions: Product Decisions Areas, Product Mix, Branding , Components of a brand , Brand Equity , Factors Determining Brand Equity</p> <p>Price Decision: Factors affecting Pricing Decisions, Pricing Methods and Strategies</p> <p>Place/ Physical Distribution: Meaning, Types of Distribution channels</p>	<p>Theory Notes PPT</p> <p>Case study</p>		<p>Kotler, P. & Keller, K. L. (2012). Marketing Management (Global Edition) 14th Edition, Pearson</p> <p>Marketing by Michael, J Etzel., Bruce J Walker and W. J. Stanton 13th Edition, McGraw Hill</p> <p>Marketing Management by Rajan Saxena, 6th Edition, McGraw Hill Publications</p> <p>Marketing Management: Global Perspective, Indian Context by Ramaswamy V.S. and</p>

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	<p>Promotion Decision: Meaning, Integrated Marketing Communication and its Components</p>			<p>Namakumari S, 4th Edition, Om Books</p> <p>Marketing Management by Arun Kumar and N Meenakshi, 2nd Edition, S.Chand (G/L) & Company</p> <p>Strategy Moves: 14 Complete Attack and Defense Strategies for Competitive Advantage by Jorge Alberto Souza De Vasconcellosa. Prentice Hall</p> <p>Consumer Behaviour by Schiffman, L.G., Kanuk, L.L., & Kumar, S.R. (2011) 10th Edition Pearson.</p> <p>Consumer Behaviour – Buying, Having, and Being. Solomon, M.R. (2009). 8th Edition Pearson</p>
3.	<p>Human Resource as a Business Function</p>		12	
	<p>Human Resource Management: Features, Significance and Scope Human Resource Planning: Human Resource Planning meaning and steps Job Analysis: Meaning , benefits and components Job Design:</p>	<p>Theory Notes</p> <p>PPT</p> <p>Case study</p>		<p>Human Resources Management - Text and Case, 9th Edition, by K Aswathappa and Sadhna Dash, McGraw Hill</p> <p>Human Resources & Personnel</p>

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	<p>Meaning, Factors influencing Job Design- Techniques</p> <p>Recruitment: Meaning, Sources of Recruitment</p> <p>Selection: Meaning, Steps in Scientific Selection Process for Managerial Personnel, Interview and Employment Test</p> <p>Training and Management Development Programme (MDP): Training Methods and Techniques</p> <p>Performance Appraisal: Meaning, Benefits , Limitations , Traditional and Modern Methods of Performance Appraisal</p>			<p>Management by K. Aswathappa, 6th Edition, Tata Mc Graw Hill</p> <p>Principles Of Personnel Management, by Edwin B. Flippo Mc Graw Hill</p> <p>International Human Resources by Anne-Wil Harzig and Ashly Pinnington, 3rd Edition, Sage Publications</p> <p>International Human Resource Management, 3rd Edition, McGraw Hill Publications</p>
4.	Recent Trends in Marketing & Human Resource		10	
	<p>Recent Trends in Marketing: Customer Relationship Management (CRM) , Social Marketing ,Digital Marketing, Event Marketing ,Emerging Ethical Issues in Marketing</p> <p>Challenges in Marketing -Global markets, Budget allocation, Product differentiation, brand positioning, Brand recall , Compressed product life cycle, Technological advances, unethical practices, emergence of social media serving generation Z.</p> <p>Recent Trends in Human Resource: Human Resource Accounting, Emotional Quotient (EQ) , Spiritual</p>	<p>Theory Notes</p> <p>PPT</p> <p>Case study</p>		<p>eMarketing: The Essential Guide to Marketing in a Digital World by Rob Stokes, 10th Edition, 5th Edition, Quirk eMarketing, Libre Texts</p> <p>E-Commerce: Business, Technology and Society by Kenneth C Laudon and Carol Guercio, 15th Edition, Pearson</p> <p>Digital Marketing Strategy: An</p>

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	<p>Quotient(SQ), Mentoring and Counseling Challenges in HR -Employee empowerment, Workforce diversity, Attrition, Downsizing, employee absenteeism , worklife balance, sexual harassment at workplace , Domestic and International HR practices</p>			<p>Integrated Approach to Online Marketing, by Simon Kingsnorth, 2nd Edition, Kegan Press</p> <p>Human Resources Management - Text and Case, 9th Edition, by K Aswathappa and Sadhna Dash, McGraw Hill</p> <p>Emotional Intelligence: Why it can matter more than IQ by Daniel Goleman, Bloomsbury</p> <p>Working with Emotional Intelligence by Daniel Goleman, Bloomsbury</p>
	TOTAL		45	

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SEMESTER II

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Financial Accounting – Firms				Code : NMUBAF201	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
60	Nil	Nil	04		
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 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 :					
<p>After completion of the course, learners would be able to:</p> <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					

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Modules at a glance:

Module	Description	No of Hours
1	Partnership Final Accounts	15
2	Accounting for Piecemeal Distribution of Cash	15
3	Amalgamation of Firms	15
4	Profit Prior to Incorporation	15
	Total	60

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 	<p>Theory Notes Practical Problems PPT</p>	15	<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

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				<ul style="list-style-type: none"> • 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 • Asset taken over by a partner • Treatment of past profits or past losses in the Balance sheet • Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual • Treatment of secured liabilities • Treatment of preferential liabilities like Govt. dues / Labour dues etc. • Including Insolvency of partner and Maximum Loss Method 	<p>Theory Notes Practical Problems PPT</p>	15	<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.

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				<ul style="list-style-type: none"> • 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 • Adjustment of goodwill in the new firm • Realignment of capitals in the new firm by current accounts /cash or a combination thereof excluding Common transactions between the amalgamating firms 	<p>Theory Notes PPT Practical problems</p>	15	<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.

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				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 Practical Problems PPT</p>	15	<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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(Principal)

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Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Elements of Costing				Code : NMUBAF202	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal	External
				25 Marks	75 Marks
60	Nil	Nil	04		
Internal Component					
Class Test (Duration 20 Mins)		Projects / Assignments		Class Participation	
10 Marks		15 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					

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Modules at a glance:

Module	Description	No of Hours
1	Introduction to Cost Accounting and Product Cost	15
2	Cost sheet	15
3	Profit Reconciliation statement	15
4	Marginal Costing	15
	Total	60

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Cost Accounting and Product Cost :</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>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.</p>	<p>PPT</p> <p>Theory Notes</p> <p>Practical Problems</p>	15	<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

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	<p>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>Capacity costs.</p>			<ul style="list-style-type: none"> • ICAI and ICSI Study Materials
II	<p>Cost Sheet :</p> <p>Meaning and Classification of Costs</p> <p>Determination of Total Cost</p> <p>Unit costs, Different Cost for different purposes – Preparation of Cost Statements</p>	<p>Theory Notes</p> <p>PPT</p> <p>Practical problems</p>	15	<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
III	<p>Profit Reconciliation Statement :</p> <p>Introduction and Meaning</p> <p>Need for Reconciliation</p> <p>Procedure of Preparation of Statement of Reconciliation</p>	<p>Theory Notes</p> <p>PPT</p>	15	<ul style="list-style-type: none"> • Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand &

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	Practical problems based on reconciliation of cost and financial accounts	Practical problems		<p>Co. Ltd., New Delhi.</p> <ul style="list-style-type: none"> • 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
IV	<p>Marginal Costing :</p> <p>Meaning of absorption costing, Introduction to marginal costing</p> <p>Distinction between absorption costing and marginal costing</p> <p>Advantages and limitations of marginal costing, Break-even analysis meaning and graphic presentation, Margin of safety</p> <p>Simple practical problems based on using the marginal costing formulae, sums based on difference in absorption costing and marginal costing</p>	<p>Theory Notes</p> <p>Practical problems</p>	15	<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. • ICAI and ICSI Study Materials

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(Principal)

SVKM's Narsee Monjee College of Commerce & Economics

Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Indian Contemporary Issues				Code : NMUBAF203	
Suggested Lectures per week				04	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
60	Nil	Nil	04		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments	Class Participation	
10 Marks			15 Marks	----	
Learning Objectives :					
<ul style="list-style-type: none"> • To define society and discuss its constituent institutions, their relationships and functions and describe the nature of Indian society • To understand Human Rights constituents with special reference to Fundamental Rights stated in the Constitution. • Awareness about social issues in the society 					
Learning Outcomes :					
<p>After completion of the course, learners would be able to:</p> <ul style="list-style-type: none"> • This course is designed to create social awareness at a preliminary level for students across the board. • To help the students to upgrade their knowledge on current challenges and issues of Indian society. • The learners will display sensitivity and understanding of various levels of social stratification in India. • The learners will be able to engage in fruitful and enriching dialogue with other peers, critics and intellectuals in the domain of social issues. 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study					

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Modules at a glance:

Module	Description	No of Hours
1	Overview of Indian Society and Concept of Disparity	15
2	Indian Constitution & political system	15
3	Human Rights	15
4	Contemporary Societal Challenges	15
	Total	60

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Overview of Indian Society and Concept of Disparity : Multicultural diversity, linguistic diversity, Disparity in terms of religion/community, gender, caste, disability and other related issues and services offered, disparities arising out of gender with special reference to violence against women, female feticide (declining sex ratio), and portrayal of women in media; understanding regional variations according to rural, urban and tribal characteristics.</p>	PPT Theory Notes Case study	15	Social stratification by Gupta, Dipankar • Indian society and culture: Continuity and change by Hasnain, Nadeem • Peter Ronald Dsouza. Contemporary India: transitions. 2000; Sage Publications India PVT, LTD. • Jean Dreze; India: Development and participation. 2002; Oxford University Press. • Competition Success Review and

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				Pratiyogita Darpan Magazines • Manorama Year Book • Websites and Articles
II	<p>Indian Constitution & political system :</p> <p>The structure of the Constitution- the Preamble, Main Body; Schedule Basic features of the Constitution. Fundamental Duties of the Indian Citizen; components of the Constitution, Crucial values that Strengthens the Indian society.</p> <p>The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments, Women in politics</p>	<p>Theory Notes</p> <p>Case Study</p>	15	<p>Social stratification by Gupta, Dipankar</p> <ul style="list-style-type: none"> • Indian society and culture: Continuity and change by Hasnain, Nadeem • Peter Ronald Dsouza. <p>Contemporary India: transitions. 2000; Sage Publications India PVT, LTD.</p> <ul style="list-style-type: none"> • Jean Dreze; India: Development and participation. 2002; Oxford University Press. • Competition Success Review and Pratiyogita Darpan Magazines • Manorama Year Book <p>Websites and Articles</p>
III	<p>Human Rights :</p> <p>Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution, Role of NGOs and various movements by activists, Human Rights Violation and Redressal</p>	<p>PPT</p> <p>Theory Notes</p> <p>Case study</p>	15	<p>Social stratification by Gupta, Dipankar</p> <ul style="list-style-type: none"> • Indian society and culture: Continuity and change by Hasnain, Nadeem • Peter Ronald Dsouza. <p>Contemporary India: transitions. 2000; Sage Publications India PVT, LTD.</p> <ul style="list-style-type: none"> • Jean Dreze; India: Development

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				<p>and participation. 2002; Oxford University Press.</p> <ul style="list-style-type: none"> • Competition Success Review and Pratiyogita Darpan Magazines • Manorama Year Book • Websites and Articles
IV	<p>Contemporary Societal Challenges :</p> <p>Substance Abuse, HIV/AIDS, Problems of the elderly, issue of child labour, child abuse, human trafficking, animal rights</p> <p>Social issues related to youth</p> <p>Basic social issues related to degeneration of value system in Indian society</p>	<p>Theory Notes</p>	<p>15</p>	<ul style="list-style-type: none"> • Social stratification by Gupta, Dipankar • Indian society and culture: Continuity and change by Hasnain, Nadeem • Peter Ronald Dsouza. Contemporary India: transitions. 2000; Sage Publications India PVT, LTD. • Jean Dreze; India: Development and participation. 2002; Oxford University Press. • Competition Success Review and Pratiyogita Darpan Magazines • Manorama Year Book • Websites and Articles

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Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Basics of Financial Services				Code : NMUBAF204	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
45	Nil	Nil	03		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments		Class Participation
10 Marks			15 Marks		----
Learning Objectives :					
<ul style="list-style-type: none"> • To learn basic and importance of investments • To know various investment products • To gain insight about asset allocation and review of investments • This course is designed to be an overview of the major functions of banks and insurance, to understand the theoretical framework of the subject of development of banking and Insurance sector. Emphasis is on evolution of Banking and Insurance sector, its management and its regulation. • Work as contributing members of a team in any area of Banking and Insurance sector. This forms the base to understand and appreciate importance of banking and insurance sector in any • economy. 					
Learning Outcomes :					
<ul style="list-style-type: none"> • After completion of the course, learners would be able to: • To understand various investment products, asset allocation and review of investments • Understand the development of financial system • Apply the theory in real business scenarios • Understand the history, school of thoughts and evolution of banks and Insurance sector. Learn the functions and process of banking and insurance sector 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

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Modules at a glance:

Module	Description	No of Hours
1	Introduction to investments	10
2	Investment products	12
3	Introduction to Banking and Banking services	10
4	Introduction to Insurance and Insurance Operations	13
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Investment : Basis of Investment, Importance of Investments Asset Allocation, Diversification & Risk Return Relationship</p>	PPT Theory Notes	10	<ul style="list-style-type: none"> <input type="checkbox"/> Vijayaraghavan Iyengar. Introduction to Banking. Excel Books <input type="checkbox"/> An Introduction to Financial Products and Markets by LindsayFell <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks <input type="checkbox"/> KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi <input type="checkbox"/> Vijayaraghavan

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				<p>Iyengar. Introduction to Banking. ExcelBooks</p> <ul style="list-style-type: none"> <input type="checkbox"/> An Introduction to Financial Products and Markets by LindsayFell <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks <input type="checkbox"/> KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi
II	<p>Investment products : Shares, Mutual Fund, Real Estate, Gold, Banking, Post office, Government Bonds and Securities & NPS</p>	<p>PPT Theory Notes</p>	12	<ul style="list-style-type: none"> <input type="checkbox"/> Vijayaraghavan Iyengar. Introduction to Banking. ExcelBooks <input type="checkbox"/> An Introduction to Financial Products and Markets by LindsayFell <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks <input type="checkbox"/> KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi <input type="checkbox"/> Vijayaraghavan Iyengar. Introduction to Banking. ExcelBooks <input type="checkbox"/> An Introduction to Financial Products

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				<p>and Markets by LindsayFell</p> <ul style="list-style-type: none"> <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks <input type="checkbox"/> KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi
III	<p>Introduction to Banking and Banking services :</p> <p>A) History of Indian Banking, Principles of Banking, Basic Concepts & Need for Banking, Functions of Banks, ASBA, CIBIL, SWIFT, NOSTRO, VOSTRO, IBAN & UPI</p> <p>Banking scenario in India:</p> <p>B) Banks role in capital markets, Depository, DP, Dematerialization etc.</p> <p>C) Banking Structure–Types of Banks, RBI & its Functions, types of accounts, Instruments, Cards, Fee based products & Types of Loans</p>	<p>PPT</p> <p>Theory Notes</p>	10	<ul style="list-style-type: none"> <input type="checkbox"/> Vijayaraghavan Iyengar. Introduction to Banking. ExcelBooks <input type="checkbox"/> An Introduction to Financial Products and Markets by LindsayFell <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks <input type="checkbox"/> KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi <input type="checkbox"/> Vijayaraghavan Iyengar. Introduction to Banking. ExcelBooks <input type="checkbox"/> An Introduction to Financial Products and Markets by LindsayFell <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks

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				<input type="checkbox"/> KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi
IV	Introduction to Insurance and Insurance Operations : <ul style="list-style-type: none"> • History of Insurance, Basic concepts of Insurance, Taxation, Meaning of Risk, Principles of Insurance, • Life & General Insurance • Types of Insurance Plans: Endowment, Whole Life Policy, Term, Child Plan, Money back & ULIP Insurance Operations and Business Environment: <ul style="list-style-type: none"> • Bank assurance • IRDA • Underwriting • Claims • Reinsurance 	PPT Theory Notes	13	<input type="checkbox"/> Vijayaraghavan Iyengar. Introduction to Banking. ExcelBooks <input type="checkbox"/> An Introduction to Financial Products and Markets by LindsayFell <input type="checkbox"/> Palande & Shah. Insurance in India. ResponseBooks <input type="checkbox"/> Khan MY. Indian Financial system. Tata McGraw Hill Publishing Company, New Delhi <input type="checkbox"/> Vijaya raghavan Iyengar. Introduction to Banking. Excel Books

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Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Legal Aspects of Business				Code : NMUBAF205	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
45	Nil	Nil	03		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments	Class Participation	
10 Marks			15 Marks	----	
Learning Objectives :					
<ul style="list-style-type: none"> • Students will have a basic understanding of contracts. • Students will be able to know how to protect the interest and safeguard the rights of the workers under Industrial Disputes Act. • To learn and understand the difference and all the provisions governed by Indian Partnership Act and Limited Liability Partnership Act 					
Learning Outcomes :					
<ul style="list-style-type: none"> • After completion of the course, learners would be able to: • Students will be able to know how to protect the interest and safeguard the rights of the workers • Students will be able to have a basic understanding of contracts and I.T. Act,2000 • Students will come to know all the provisions governed by Indian Partnership Act and Limited Liability Partnership Act 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Lectures
1	Indian Contract Act, 1872	15
2	The Indian Partnership Act 1932 and Limited Liability Partnership Act 2008	10
3	Information Technology Act, 2000	10
4	Industrial Disputes Act, 1948	10
	Total	45

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Detailed Syllabus

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Indian Contract Act, 1872 : Contract-Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts, Modes of Discharge of Contracts, Remedies of Breach of Contracts, Contract of Indemnity and Guarantee, Law of Agency and Bailment.</p>	PPT Theory Notes	15	<ul style="list-style-type: none"> • Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi • Bare Act – Information Technology Act, 2000 (including 2008 amendment) • Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK • Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata • The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai • The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow • Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi • Business Law by P.R. Chandha, Galotia, Dew Delhi

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II	<p>The Indian Partnership Act 1932 and Limited Liability Partnership Act 2008 :</p> <ul style="list-style-type: none"> • The Partnership Act – 1932 <p>Definition, Characteristics, Rights & Liabilities, Modes of Dissolution</p> <ul style="list-style-type: none"> • The Limited Liability Partnership (LLP Act, 2008) <p>Salient features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners, Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and change therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up, Dissolution of LLP.</p>	<p>PPT Theory Notes</p>	15	<p>Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi</p> <ul style="list-style-type: none"> • Bare Act – Information Technology Act, 2000 (including 2008 amendment) • Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK • Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata • The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai • The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow • Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi • Business Law by P.R. Chandha, Galotia, Dew Delhi
III	<p>Information Technology Act, 2000 :</p> <p>Aims and Objects – Overview of the act – Legal Recognition of Electronic Record and Electronic Evidence – Digital signature Certificates – Regulators under</p>	<p>PPT Theory Notes</p>	15	<p>Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi</p> <ul style="list-style-type: none"> • Bare Act – Information Technology

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	the Act – The Cyber Regulation Appellate Tribunal			<p>Act, 2000 (including 2008 amendment)</p> <ul style="list-style-type: none"> • Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK • Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata • The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai • The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
IV	<p>Industrial Disputes Act, 1948 :</p> <p>Object of the act, Definition of Industry, what is Industrial Dispute, what is an Individual Dispute, Authorities under the Act – Works Committee, conciliation officers, boards of conciliation, courts of inquiry, Strikes, lockouts, lay-off, retrenchment Award</p>	<p>PPT</p> <p>Theory Notes</p>	15	<p>Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi</p> <ul style="list-style-type: none"> • Bare Act – Information Technology Act, 2000 (including 2008 amendment) • Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK

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				<ul style="list-style-type: none">• Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata• The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai• The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow• Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi• Business Law by P.R. Chandha, Galotia, Dew Delhi
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Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Business Communication				Code : NMUBAF205	
Suggested Lectures per week				02	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
30	Nil	Nil	02		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments	Class Participation	
10 Marks			15 Marks	----	
Learning Objectives :					
<ul style="list-style-type: none"> • This course aims to familiarize the students with the art of communicating in the professional world. • The student is given in-depth knowledge of the ways and means of written and other forms of communication in the professional world. • An important objective of the course is to also practically train the students in the art of writing, presenting and attending an interview. 					
Learning Outcomes :					
<p>After completion of the course, learners would be able to:</p> <ul style="list-style-type: none"> • Recognise the process and types of communication • Use techniques of skilled communication • Recognise and address barriers in communication • Develop skills for personal interview and group discussions 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

Modules at a glance:

Module	Description	No of Hours
1	Theory and Obstacles to Communication in Business World	8
2	Personal and Business Correspondence	7
3	Presentation Skills and Listening Skills	8
4	Group Discussions and Personal Interview	7
	Total	30

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Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Theory and Obstacles to Communication in Business World :</p> <p>Importance of Effective Communication, Process of Communication, Methods of Communication, Objectives of Communication, Channels to communication, Barriers to Communication. How to overcome these barriers</p>	<p>PPT</p> <p>Theory Notes</p> <p>Assignment</p> <p>Simulation</p> <p>Case study</p>	08	<ul style="list-style-type: none"> ● Lesikar Raymond, Marie Flatley, Kathryn Rentz, and Neerja Pande. Business Communication. Eleventh Edition; Tata McGraw Hill Education Private Limited. ● Gorman Tom; The Complete Idiot's Almanac of Business Letters and Memos, 1997. Prentice Hall of India PVT. LTD. ● •Kitty Locker, Stephen Kaczmarek. Business Communication. Third Edition, Tata McGraw Hill. ● •Galanes, Adams; Effective Group Discussion. Twelfth Edition, Tata McGraw Hill. ● Gregory Ann. The Art and Science of Public Relations. 2007. Crest Publishing House.

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				<ul style="list-style-type: none"> • Davis Anthony. Mastering Public Relations. 2007. Palgrave Mcmillan
II	<p>Personal and Business Correspondence :</p> <ul style="list-style-type: none"> • Personal Correspondence <p>Email writing: basic structure, e-mail etiquettes, and use of verbal cues, writing practice, RTI letters: relevance and usage, structure of the letter, discussion of real-life examples, writing practice, Statement of Purpose (SOP: Purpose & scope, structure, content building, practice, Consumer Grievance letter: relevance & importance, discussion of real life examples, writing practice, Resume: Types, Structure usage, job application letters</p>	<p>PPT</p> <p>Theory Notes</p> <p>Assignment</p> <p>Simulation</p> <p>Case study</p>	07	<ul style="list-style-type: none"> • Lesikar Raymond, Marie Flatley, Kathryn Rentz, and Neerja Pande. Business Communication. Eleventh Edition; Tata McGraw Hill Education Private Limited. • Gorman Tom; The Complete Idiot's Almanac of Business Letters and Memos, 1997. Prentice Hall of India PVT. LTD. • Kitty Locker, Stephen Kaczmarek. Business Communication. Third Edition, Tata McGraw Hill. • Galanes, Adams; Effective Group Discussion. Twelfth Edition, Tata McGraw Hill. • Gregory Ann. The Art and Science of Public Relations.

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				<p>2007. Crest Publishing House.</p> <ul style="list-style-type: none"> • Davis Anthony. Mastering Public Relations. 2007. Palgrave Mcmillan
III	<p>Presentation skills and Listening Skills :</p> <ul style="list-style-type: none"> • Presentation skills <p>Theory: Four P's of Presentation skills, four corner stones of making memorable presentations, The Mehrabian circle, Importance of verbal & Non-verbal communication, Presentations by students.</p> <ul style="list-style-type: none"> • Listening Skills <p style="padding-left: 40px;">Importance of listening, the process of listening, Impediments to</p> <p style="padding-left: 80px;">effective listening, styles of listening, Strategies to improve listening</p>	<p>PPT</p> <p>Theory Notes</p> <p>Assignment</p> <p>Simulation</p> <p>Case study</p>	08	<ul style="list-style-type: none"> • Lesikar Raymond, Marie Flatley, Kathryn Rentz, and Neerja Pande. Business Communication. Eleventh Edition; Tata McGraw Hill Education Private Limited. • Gorman Tom; The Complete Idiot's Almanac of Business Letters and Memos, 1997. Prentice Hall of India PVT. LTD. • Kitty Locker, Stephen Kaczmarek. Business Communication. Third Edition, Tata McGraw Hill. • Galanes, Adams; Effective Group Discussion. Twelfth Edition, Tata McGraw Hill.

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				<ul style="list-style-type: none"> ● Gregory Ann. The Art and Science of Public Relations. 2007. Crest Publishing House. ● Davis Anthony. Mastering Public Relations. 2007. Palgrave Mcmillan
IV	<p>Group Discussions & Personal Interview :</p> <p>Myths about GD, Pre-requisites of a GD, Do's and don'ts of a GD, General facts about GD, Evaluation Criteria, approaches to prepare for a GD, Physical and Mental preparation for GD, Physical and Mental preparation for Interviews. Structure and types of Interviews, Types of interview questions, Mock Interviews in Classroom. Mock GDs performed by students.</p>	<p>PPT</p> <p>Theory Notes</p> <p>Assignment</p> <p>Simulation</p> <p>Case study</p>	07	<ul style="list-style-type: none"> ● Lesikar Raymond, Marie Flatley, Kathryn Rentz, and Neerja Pande. Business Communication. Eleventh Edition; Tata McGraw Hill Education Private Limited. ● Gorman Tom; The Complete Idiot's Almanac of Business Letters and Memos, 1997. Prentice Hall of India PVT. LTD. ● •Kitty Locker, Stephen Kaczmarek. Business Communication. Third Edition, Tata McGraw Hill. ● •Galanes, Adams; Effective Group Discussion. Twelfth Edition,

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				<p>Tata McGraw Hill.</p> <ul style="list-style-type: none">• Gregory Ann. The Art and Science of Public Relations. 2007. Crest Publishing House.• Davis Anthony. Mastering Public Relations. 2007. Palgrave Mcmillan
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Programme : B. Com. (Accounting & Finance)				Semester : II	
Course : Organisational Behaviour				Code : NMUBAF207	
Suggested Lectures per week				03	
Teaching Scheme				Evaluation Scheme	
Lecture	Practical	Tutorial	Credits	Theory	
				Internal 25 Marks	External 75 Marks
45	Nil	Nil	03		
Internal Component					
Class Test (Duration 20 Mins)			Projects / Assignments		Class Participation
10 Marks			15 Marks		----
Learning Objectives :					
<ul style="list-style-type: none"> • To build self-awareness among the learner • To enable the learner to identify and acknowledge individual and group differences • To introduce the learner to group behaviour, group processes, team work & team conflicts • To acquaint the learner with motivation theories at workplace, familiarize him with modern age workplace stress & impart skills to handle stress 					
Learning Outcomes :					
<p>After completion of the course, learners would be able to:</p> <ul style="list-style-type: none"> • The learner studies the self-awareness theories, gets well versed with aspects of Personality, Perception, • Attitude, Thinking & Learning • The learner understands group dynamics, their effects on the individual, Powers & Politics at workplace. He acquires skills to resolve conflicts, survive & excel at work. • The learner discusses & deliberates the motivation theories & concludes their application at workplace. • The learner examines the causes & consequences of workplace stress & learns ways to cope with it. • The learner comprehends ways to manage change in organization, reasons ways to creative problem solving 					
Pedagogy : Classroom learning , Presentation, Theory Notes, Assignments, Case Study					

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Modules at a glance:

Module	Description	No of Hours
1	Introduction to Organisational Behaviour	11
2	Individual Dimensions of Organisational Behaviour	12
3	Motivation at workplace & dealing with Work Stress	11
4	Introduction to Group Behaviour	11
	Total	45

Detailed Syllabus:

Module	Content	Pedagogy used	Duration	Reference Books
I	<p>Introduction to Organisational Behaviour :</p> <p>Concept of Organisational Behaviour, definition, Organisational Behaviour as a Multidiscipline, Different model of Organisational Behaviour, Disciplines that contribute to the Organisational Behaviour field, Challenges and Opportunities for Organisational Behaviour, applying to Organisational Behaviour to management practices.</p>	<p>PPT</p> <p>Theory Notes</p> <p>Assignments</p> <p>Case Study</p>	11	<ul style="list-style-type: none"> ● Prasad L M, Organizational Behaviour, Sultan Chand ● Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi. ● Organisational behaviour, S.Robbins, Prentice Hall

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				<ul style="list-style-type: none"> ● Prasad L M, Organizational Behaviour, Sultan Chand ● Aswathappa, Organizational behaviour <li style="padding-left: 40px;">Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas
II	<p>Individual Dimensions of Organisational Behaviour :</p> <p>Self-Awareness: Individual differences, factors affecting individual differences, Influence of environment.</p> <p>Concept of understanding self through Johari Window.</p> <p>Understanding self-studied through- Perception and Personality, - Values and Attitudes, thinking hat, Theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type (IQ, EQ, SQ, at work place)</p>	<p>Theory Notes</p> <p>PPT</p> <p>Assignment</p> <p>Case Study</p>	12	<ul style="list-style-type: none"> ● Prasad L M, Organizational Behaviour, Sultan Chand ● Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi. ● Organizational behaviour, S.Robbins, Prentice Hall ● Prasad L M, Organizational Behaviour, Sultan Chand

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				<ul style="list-style-type: none"> ● Aswathappa, Organizational behaviour ● Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York. ● P.L. Rao- International Human Resource ●
III	<p>Motivation at workplace & dealing with Work Stress :</p> <p>Motivation at workplace: Concept of motivation, Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory, Mc.Clelland's Needs theory, Pink's Theory of Motivation Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.</p> <p>Dealing with work stress:</p> <p>Stress, types of stress, Stress Curve, Causes, Time Management</p>	<p>Theory Notes</p> <p>PPT</p> <p>Assignments</p> <p>Case study</p>	11	<ul style="list-style-type: none"> ● Prasad L M, Organizational Behaviour, Sultan Chand ● Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi. ● Organisational behaviour, S.Robbins, Prentice Hall

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IV	<p>Introduction to Group Behaviour :</p> <p>Differences between groups and teams; Types of teams, Creating effective teams</p> <p>Conflict and Negotiation - Defining Conflict; transitions in conflict thought, The Conflict Process</p> <p>Negotiation: Bargaining strategies; the negotiation process</p> <p>Power and politics: bases of power, politics nature, causes of organizational politics, political games.</p> <p>Jealousy/envy at workplace</p>	<p>Theory Notes</p> <p>PPT</p> <p>Assignments</p> <p>Case study</p>	11	<ul style="list-style-type: none"> ● Prasad L M, Organizational Behaviour, Sultan Chand ● Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, Tata McGraw-Hill, New Delhi. ● Organisational behaviour, S.Robbins, Prentice Hall ● Prasad L M, Organizational Behaviour, Sultan Chand ● Aswathappa, Organizational behaviour
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Prepared by

Approved by

Signature

Signature

(Concerned Faculty / HOD)

(Principal)

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Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

I. Internal Component:

The internal component shall consist of an assignment of 15 marks and a class test of 10 marks.

Internal Examination Question Paper Pattern

Duration : 20 Minutes

Maximum Marks : 10

All questions are compulsory

The questions can be any one or combination of the following:

- 1. Multiple Choice Questions*
- 2. True or False*
- 3. Fill in the blanks*
- 4. Match the columns*
- 5. Answer in one or two sentences*

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II. External Component:

External Examination Question Paper Pattern

Duration : 2 ½ hours

Maximum Marks : 75

- Each question shall be of 15 Marks
- Question no. 1 shall be compulsory and from any module / modules.
- Students shall attempt any 4 questions from Question no. 2 to 6
- Question nos. 2 to 5 shall be from the 4 modules equally.
- Question no. 6 shall be from all 4 modules.
- Question nos. 1 to 5 may be divided into two questions of 7.5 marks each / three questions of 5 marks each

Q1. Case Study	15 Marks
Q2. Attempt the following	15 Marks
Q3. Attempt the following	15 Marks
Q4. Attempt the following	15 Marks
Q5. Attempt the following	15 Marks
Q6. Short Notes (Any 3 out of 4) (5 marks each)	15 Marks