

**The Kelkar Education Trust's**  
**V. G. Vaze College of Arts, Science and Commerce**  
**(Autonomous)**



Revised Syllabus and  
Question Paper Pattern of Courses of  
**BACHELOR OF COMMERCE**  
**(ACCOUNTING & FINANCE)**  
**(A & F) PROGRAMME**  
**FIRST YEAR**

***SEMESTER I AND II***

Under Choice Based Credit System,  
Grading and Semester System  
(To be implemented from  
Academic Year 2020-2021)

Board of Studies

**The Kelkar Education Trust's  
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<b>B. Com (A &amp; F) SEMESTER I</b>		
Course Code	Full Name of Course (with Paper Name)	Credit Point
	<b>Core Courses (CC)</b>	
AFCOM101	Commerce (Business Environment)	3
AFECO102	Business Economics – I	3
	<b>Ability Enhancement Course (AEC)</b>	
AFBC103	Business Communication – I	3
	<b>Skill Enhancement Course (SEC)</b>	
AFFC104	Foundation Course – I	2
	<b>Elective Courses (EC)</b>	
AFFA105	Financial Accounting - I (Elements of Financial Accounting)	3
AFCA106	Cost Accounting - I (Introduction and Element of Cost)	3
AFFM107	Financial Management - I (Introduction to Financial Management)	3

**\*Note:-**

Content in **RED COLOUR** indicates changes made in Proposed Syllabus after Accounting & Finance's Board of Studies (BOS) Meeting held on 18<sup>th</sup> August 2020.



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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com. (Accounting & Finance)

Semester I

**Course: COMMERCE-  
(Business Environment) I**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFCOM101	Commerce- (Business Environment) I	03



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	B. Com. (Accounting & Finance)
ii) Course Code	:	AFCOM101
		Semester I
iii) Course Title	:	Commerce- (Business Environment) I
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	03
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Semester End Exam:60 mark (5 Questions of 12 marks each)</li><li>• Internal Assessment 40 marks: -Test 15 marks, -Project/ Assignment 15 marks -Class Participation: 10 marks</li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No



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Programme: FY B. Com. (Accounting & Finance)

Semester: I

Course :Commerce  
 (Business Environment) - I

Course Code :AFCOM101

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

**Prerequisites** : Basic knowledge about Commerce.  
 : Basic interest in management.

**Course Objectives:**

- 1 This course will enable the students to learn basic concepts of Commerce.
- 2 The course will provide decision making skills to the students
- 3 The students of this course will be active learners & develop awareness of emerging trends in commerce



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>BUSINESS AND ITS ENVIRONMENT</b> <ul style="list-style-type: none"> <li>• Business Objectives, Dynamics of Business and its Environment, Types of Business Environment</li> <li>• Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis</li> </ul>	15
<b>II</b>	<b>BUSINESS AND SOCIETY</b> <ul style="list-style-type: none"> <li>• Business Ethics : Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate</li> <li>• Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option</li> <li>• Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986</li> </ul>	15
<b>III</b>	<b>CONTEMPORARY ISSUES</b> <ul style="list-style-type: none"> <li>• Corporate Social Responsibility and Corporate Governance : Social Responsibility of Business, Ecology and Business, Carbon Credit</li> <li>• Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit</li> </ul>	15
<b>IV</b>	<b>INTERNATIONAL ENVIRONMENT</b> <ul style="list-style-type: none"> <li>• Strategies for going Global: MNCs and TNCs, WTO</li> <li>• Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries</li> </ul>	15
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Presentation, Group Discussions & Book Review.



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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (05 Marks each)</b> (Unit based theory questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A) Sub Questions to be asked 8 and to be answered any 06 B) Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A) Theory questions (6 Marks) B) Theory questions (6 Marks) <b>OR</b> C) Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Theory question of 12 marks may be divided into two sub questions of 6/6.</p>		





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Course Outcomes:	
	After the completion of the course, students will able to
<b>CO1</b>	Know what is business
<b>CO2</b>	New trends in commerce
<b>CO3</b>	Improve their decision making skill
<b>CO4</b>	Become responsible employee in future.

Recommended Resources	
<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi</li> <li>• Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai</li> <li>• Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai</li> <li>• Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi</li> <li>• Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai</li> <li>• Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai</li> <li>• Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd.,</li> <li>• Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai</li> <li>• Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi</li> <li>• Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai</li> <li>• Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai</li> <li>• Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi</li> <li>• Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, New Delhi</li> </ul>
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	



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**Syllabus Prepared by:**

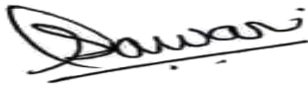
- |  |
|--|
| 1. Ms. Seema Pawar: Chairperson, Syllabus Committee<br>HOD - Dept. of SFC<br>Assistant Professor,<br>V. G. Vaze College, Mulund (East), Mumbai |
| 2. Ms. Khursheed Shaikh: Member, Syllabus Committee<br>Assistant Professor,<br>Dept. of SFC<br>V. G. Vaze College, Mulund (East), Mumbai       |
| 3. Mr. Aditya Davane: Member, Syllabus Committee<br>Assistant Professor,<br>Dept. of SFC<br>V. G. Vaze College, Mulund (East), Mumbai          |



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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNDT University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**

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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com (Accounting & Finance)

Semester I

**Course: BUSINESS ECONOMICS - I**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFECO102	Business Economics-I	03



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1. Syllabus as per **Choice Based Credit System**

- i) Name of the Programme : B.Com (Accounting & Finance)
- ii) Course Code : AFECO102  
Semester I
- iii) Course Title : Business Economics-I
- iv) Semester wise Course Contents : Copy of the syllabus Enclosed
- v) References and additional references : Enclosed in the syllabus
- vi) Credit structure :
- No. of Credits per Semester : 03
- vii) No. of lectures per Unit : 12
- viii) No. of lectures per week : 04
- ix) No. of Tutorial per week : ---
- 2 Scheme of Examination
- Semester End Exam:60 marks (5 Questions of 12 marks)
  - Internal Assessment 40 marks:
    - Test 15 marks,
    - Project/ Assignment 15 marks
- : -Class Participation: 10 marks
- 3 Special notes, if any : No
- 4 Eligibility, if any : As laid down in the College Admission brochure/website
- 5 Fee Structure : As per College Fee Structure specifications
6. any Special Ordinances / Resolutions, if : No



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**Programme: FY B.Com (Accounting & Finance)**

**Semester: I**

**Course : Business Economics I**

**Course Code : AFECO102**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10		-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites : Basic knowledge about Microeconomics.**  
**: Basic interest in current Economics.**

**Course Objectives:**

- 1** It will help students analyse how an economy functions combining practical & theoretical knowledge of Economics.
- 2** This course which is a field in applied economics will help them analyse cost benefit theories, deadweight loss, economies of scale.
- 3** It will help them to focus on the economic issues related to business organization and management.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>1</b>	<b>INTRODUCTION:</b> <ul style="list-style-type: none"> <li>• Scope and Importance of Business Economics - Relevance - Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - equations - Total, Average and Marginal relations- use of Marginal analysis in decision making,</li> <li>• The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</li> <li>• 10 Principles of Business Economics.</li> </ul>	12
<b>2</b>	<b>DEMAND ANALYSIS:</b> <ul style="list-style-type: none"> <li>• Demand Function - nature of demand curve under different markets</li> <li>• Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</li> <li>• Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods(numerical illustrations on trend analysis and simple linear regression)</li> <li>• <b>Average Cost</b> <b>Practical examples &amp; Importance of Average Cost</b></li> </ul>	12
<b>3</b>	<b>SUPPLY AND PRODUCTION DECISIONS AND COST OF PRODUCTION:</b> <ul style="list-style-type: none"> <li>• <b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and I(East) cost combination of inputs- Long run production function and Laws of Returns to Scale expansion path - Economies and diseconomies of Scale.</li> <li>• <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications).</li> </ul>	12
<b>4</b>	<b>MARKET STRUCTURE:</b> <b>Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition:</b> <ul style="list-style-type: none"> <li>• Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</li> <li>• <b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples)</li> </ul>	12



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	<ul style="list-style-type: none"> <li>• <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</li> </ul>	
<b>5</b>	<b>PRICING PRACTICES:</b> Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	12
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Group Discussions on current issues and book reviews.





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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (5 Marks each)</b> (Unit based theory questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A. Theory questions (6 Marks) B. Theory questions (6 Marks) <b>OR</b> C. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
<b>TOTAL MARKS</b>		<b>60</b>
<p>Note:</p> <p>Theory question of 12 marks may be divided into two sub questions of 6/6.</p>		



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Course Outcomes:	
	After the completion of the course students will be able to
<b>CO1</b>	Know about the economic situations and the reasons for the same.
<b>CO2</b>	Will be in a position to understand the concept of Demand & Supply Analysis.
<b>CO3</b>	Will be able to analyse different Market Structures including types and its effects on economy
<b>CO4</b>	Will be able to differentiate between different markets structures and analyse which market structure is the best.
<b>CO5</b>	Able to understand types of pricing strategies and how it can help business units to achieve competitive price.

Recommended Resources	
<b>REFERENCE BOOKS:</b>	<ul style="list-style-type: none"> <li>Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand &amp; Sons, N. Delhi, 2000)</li> <li>Hirchey .M., Managerial Economics, Thomson South western (2003)</li> <li>Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)</li> <li>Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)</li> <li>Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)</li> <li>Samuelson &amp; Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)</li> <li>Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)</li> </ul>
<b><u>E-Resources</u></b>  <b>Webliography:</b>	



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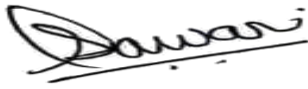
**Syllabus Prepared by:**

- |  |
|--|
| 1. Ms. Mayura Ranade : Chairperson, Syllabus Committee<br>Assistant Professor,<br>Dept. of SFC<br>V. G. Vaze College, Mulund (East), Mumbai  |
| 2. Mr. Prasanjeet Bhave : Member, Syllabus Committee<br>HOD – Business Economics<br>Assistant Professor,<br>Dept. of Business Economics<br>V. G. Vaze College, Mulund (East), Mumbai |
| 3. Mr Krishnan S. , Member, Syllabus Committee<br>Visiting Faculty,  |
| 4. Mr Sreevallaban Narayanan , Member, Syllabus Committee<br>Visiting Faculty.   |

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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNTD University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B. Com (Accounting and Finance)

Semester I

**Course: BUSINESS COMMUNICATION I**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFBC103	Business Communication I	03



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	B.Com ( Accounting and Finance)
ii) Course Code	:	AFBC103
		Semester I
iii) Course Title	:	Business Communication I
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	03
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
		<ul style="list-style-type: none"><li>• Semester End Exam:60 marks (5 Questions of 12 marks each)</li></ul>
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Internal Assessment 40 marks: -Test 15 marks, -Project/ Assignment 15 marks -Class Participation: 10 marks</li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications



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6. Special Ordinances / Resolutions, if any : No

**Semester: I**

**Programme: FY B. Com (Accounting & Finance)**

**Course : Business Communication I**

**Course Code : AFBC103**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites**

1. Basic competence in English
2. Basic interest in written and spoken communication

**Course Objectives:**

- 1 To develop awareness of the communication process among the learners.
- 2 To make the learners master various aspects business communication such as effective listening, official correspondences etc.
- 3 To develop effective spoken skills so as to enable students to express confidently interpersonally as well as in large groups.
- 4 To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience-centred ways.
- 5 To enable the students to develop the awareness of communication technology.





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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>THEORY OF COMMUNICATION 1</b> <ul style="list-style-type: none"> <li>• <b>Concept of Communication:</b> Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class) Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world</li> <li>• <b>Impact of Technology Enabled Communication:</b></li> <li>• Types – Internet, Blogs, E-Mail, Moodle, Social Media (Facebook, Twitter &amp; WhatsApp: Advantages &amp; Disadvantages)</li> <li>• <b>Communication at Workplace:</b></li> <li>• Channels– Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquettes</li> </ul>	15
<b>II</b>	<b>THEORY OF COMMUNICATION – 2</b> <ul style="list-style-type: none"> <li>• Problems in Communication /Barriers to Communication: Physical/ Semantic/ Language/ Socio-Cultural/ Psychological Barriers; Ways to Overcome these Barriers</li> <li>• Listening: Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills</li> </ul>	15
<b>III</b>	<b>BUSINESS CORRESPONDENCE</b> <ul style="list-style-type: none"> <li>• Theory of Business Letter Writing: Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing, Principles of effective E- mail Writing</li> <li>• Personnel Correspondence: Letter of Recommendation, Job Application Letter and Resume, Letter of Appointment (To be only discussed in class), Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation</li> </ul>	15
<b>IV</b>	<b>LANGUAGE AND WRITING SKILLS</b> <ul style="list-style-type: none"> <li>• Commercial Terms used in Business Communication (to be only discussed)</li> <li>• Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence etc</li> <li>• Tutorial Activities</li> </ul>	15



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	Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – EQ, Conflict Management, Time Management (Students may be asked to make a Power Point Presentation on any topic of their choice in order to enhance LSRW – Listening/ Speaking/ Reading / Writing)	
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Tutorial Activities: Students' Presentations, Group Discussions, Use of M-learning and E-learning, Mock Interviews, Mock Meetings / Conferences, Book Review

Internal Assessment		
Sr. No.	Description	Marks
I	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (05 Marks each)</b> (Unit based theory questions)	
II	Project / Assignment	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A) Sub Questions to be asked 8 and to be answered any 06 B) Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A) Theory questions (6 Marks) B) Theory questions (6 Marks) <b>OR</b> C) Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		

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Course Outcomes:	
	After the completion of the course, students will able to
<b>CO1</b>	Develop competence in using various registers and styles of English used in the business world.
<b>CO2</b>	Gain competence in-group communication.
<b>CO3</b>	Gain command over formal correspondence.
<b>CO4</b>	Improve their soft skills.
<b>CO5</b>	Enhance their Listening, Speaking, Reading and Writing skills to meet the challenges of the world.

Recommended Resources	
<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Bangh, L. Sue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group.</li> <li>• Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall.</li> <li>• Majumdar, P.K. (1992) Commentary on the Consumer Protection Act, Prentice.</li> <li>• Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.</li> <li>• Aswalthapa, K (1991) Organisational Behavior Sour, Himalaya Publication.</li> <li>• Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon.</li> <li>• Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd.</li> <li>• Basu, C.R. (1998) Business Organisation and Management, T.M.H.</li> <li>• Benjamin, James (1993) Business and Professional Communication Concepts and Practices, HarperCollins College Publishers.</li> <li>• Black, Sam (1972) Practical Public Relations, E.L.B.S.</li> <li>• Bovee Courtland, L and Thill, John V (1989) Business Communication Today. McGraw Hill, New York, Taxman Publication.</li> <li>• Burton, G and Thakur, (1995) Management Today – Principles and Practices. T.M.H.</li> <li>• Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, the Dartwell Co., Chicago.</li> <li>• Drucher, P.F. (1970) Technology, Management and Society, Pan Books.</li> <li>• Ecouse Barry, (1999), Competitive Communication: A</li> </ul>



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	<p>Rhetoric for Modern Business, OUP.</p> <ul style="list-style-type: none"> <li>• Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co.</li> <li>• Fisher Dalmar, (1999), Communication in Organisation, Jaico Publishing House.</li> <li>• French, Astrid (1993) Interpersonal Skills. Sterling Publishers.</li> <li>• Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd.</li> <li>• Ghanekar, (1996) Communication Skills for Effective Management. Everest Publishing House.</li> <li>• Graves, Harold F. (1965) Report Writing, Prentice Hall.</li> <li>• Kaul, Asha. (2013) Business Communication, Prentice-Hall.</li> <li>• Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc.</li> <li>• Ludlow, Ron. (1995) the Essence of Effective Communication, Prentice.</li> <li>• Martson, John E. (1963) The Nature of Public Relations, McGraw Hill.</li> <li>• Merrihue, William (1960) Managing by Communication, McGraw Hill.</li> <li>• Monippalli, M.M. (1997), The Craft of Business Letter Writing, T.M.H.</li> <li>• Monippally, Matthukutty M. (2014) Business Communication Strategies. Tata McGraw-Hill Publishing Company Ltd., 2014.</li> <li>• Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill.</li> <li>• Phillip, Louis V. (1975) Organisational Communication – The Effective Management, Columbus Grid Inc.</li> <li>• Raman, Meenakshi and Sharma, Sangeeta (2004) Technical Communication: Principles and Practice, Oxford University Press.</li> <li>• Ross, Robert D. (1977) The Management of Public Relations. John Wiley and Sons.</li> <li>• Stephenson, James (1988) Principles and Practice of Commercial Correspondence. Pilman and Sons Ltd.</li> </ul>
<p><b><u>E-Resources</u></b></p> <p><b>Webliography:</b></p>	<ul style="list-style-type: none"> <li>• <a href="https://www.slideshare.net/iniwannalangniyaakobastabasta/models-of-communication-63235607">https://www.slideshare.net/iniwannalangniyaakobastabasta/models-of-communication-63235607</a></li> <li>• <a href="https://www.slideshare.net/draizelle sexon/business-letter-12043197">https://www.slideshare.net/draizelle sexon/business-letter-12043197</a></li> </ul>



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**Syllabus Prepared by:**

- 1) Dr. Nilakshi Roy: Chairperson, Syllabus Committee  
Associate Professor,  
Dept. of English,  
V. G. Vaze College, Mulund (East), Mumbai
- 2) Dr. Dinesh Kumar: Member, Syllabus Committee  
Associate Professor,  
Dept. of English,  
V. G. Vaze College, Mulund (East), Mumbai
- 3) Dr. Shyam Choithani, Member, Syllabus Committee,  
HOD- Dept. of Mass Media,  
Assistant Professor  
V. G. Vaze College, Mulund (East), Mumbai 400081.



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**The Final Syllabus which has been approved by the following BOS Members**

- Dr. Nilakshi Roy : Head of the Department of English
- Dr. Dinesh Kumar : Member – Faculty
- Dr. Susmita Dey : Member – Faculty (Retd.)
- Ms. Sundari Johnson : Member – Faculty
- Ms. Tanvi Joshi : Member – Faculty
- Dr Prantik Banerjee : Subject Expert from Hislop College,  
Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur.
- Dr. Pramod T. Kharate : Vice Chancellor Nominee
- Dr. Pratima Das : Subject Expert from Smt. CHM College, Ulhasnagar.
- Dr. Suddhaseel Sen : Subject Expert from IIT Bombay, Powai, Mumbai.
- Dr. Mandar Talvekar : Subject Expert from Tata Power Skill Development Institute,  
Parel Tank Road, Mumbai.
- Dr. Manoshi Bagchi : Subject Expert from NKTT College, Tembhi Naka, Thane (W)



**Dr. Nilakshi Roy**  
Chairperson  
BOS (BC)  
Date – 18<sup>th</sup> Aug. 2020



**Dr. Pramod T. Kharate**  
Vice Chancellor Nominee  
BOS (BC)  
Date - 18<sup>th</sup> Aug. 2020



**The Kelkar Education Trust's  
V. G. Vaze College of Arts, Science and Commerce  
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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNTD University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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**Syllabus for FY B. Com (Accounting & Finance)  
(June 2020 Onwards)**

Program: B. Com (Accounting & Finance)

Semester I

**Course: FOUNDATION COURSE - I**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFFC104	Foundation Course	02



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	B.Com (Accounting & Finance)
ii) Course Code	:	AFFC104
		Semester I
iii) Course Title	:	Foundation Course - I
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure	:	
No. of Credits per Semester	:	02
vii) No. of lectures per Unit	:	11,12,12,10
viii) No. of lectures per week	:	03
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Semester End Exam:60 marks (4 Questions of 15 marks)</li><li>• Internal Assessment 40 marks:<ul style="list-style-type: none"><li>-Test 15 marks,</li><li>-Project/ Assignment 15 marks</li><li>-Class Participation: 10 marks</li></ul></li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. any	:	No



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Programme: FY B.Com (Accounting & Finance)

Semester: I

Course : Foundation Course

Course Code :AFFC104

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
3	-	-	2	15	15	10		-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites** 1. Background of Indian society and political system.  
 2. Basic knowledge of English

**Course Objectives:**

To enable the students to
1 Recall the multicultural nature of Indian society and study its demographic features.
2 Develop basic knowledge about issues related to gender disparities, problems of the elderly, and people with disabilities.
3 Identify challenges and solutions related to disparities among the social and regional groups.
4 Gain an overview of the Indian constitution and political processes in India.
5 Apply the knowledge gained in their immediate and distant environment.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>OVERVIEW OF INDIAN SOCIETY</b> <ul style="list-style-type: none"> <li>• The multiculturalism of Indian Society: Religion, Caste, Linguistic Diversities; Concept of Unity in diversity</li> <li>• Demographic Composition of India</li> <li>• Regional variations: Rural, Urban and Tribal Regions</li> </ul>	11
<b>II</b>	<b>CONCEPT OF DISPARITY- I</b> <ul style="list-style-type: none"> <li>• Gender Disparities: Violence against Women; Portrayal of Women in Media</li> <li>• Inequalities faced by the Elderly and People with Disabilities.</li> <li>• Types, Causes, Treatment, and Cure for Physical and Mental Disabilities</li> </ul>	12
<b>III</b>	<b>CONCEPT OF DISPARITY - II</b> <ul style="list-style-type: none"> <li>• Inter Group Conflicts due to the Caste System.</li> <li>• Communalism: Causes, effects, remedial measures and role of youth in creating harmony in the society</li> <li>• Regionalism and Linguistic Conflicts: Causes, effects, and remedial measures</li> </ul>	12
<b>IV</b>	<b>INDIAN CONSTITUTION</b> <ul style="list-style-type: none"> <li>• Structure, features of Indian Constitution, Fundamental duties and the Indian citizens</li> <li>• Party system in Indian politics and the participation of women in Indian politics.</li> <li>• Local self-governing bodies; 73<sup>rd</sup> and 74<sup>th</sup> Amendments.</li> </ul>	10
<b>Total No. of Lectures</b>		45

**Beyond the Syllabus**

Paper presentations, discussions, field trips.



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Internal Assessment		
Sr. No.	Description	
1	Unit 1	Test & Assignment
2	Unit 2	Class Discussion, Role Play, Field visit
3	Unit 3	Skits, Class Discussion
4	Unit 4	Class Presentation with PPT

External Assessment		
<ul style="list-style-type: none"> <li><b>Maximum Marks: 60</b></li> <li><b>Questions to be set: 04</b></li> <li><b>Duration: 2 Hrs.</b></li> <li><b>All Questions are Compulsory Carrying 15 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Essay (Unit 1)	15
Q.2	Essay (Unit 2)	15
Q.3	Essay (Unit 3)	15
Q.4	Essay (Unit 4)	15
	<b>TOTAL MARKS</b>	<b>60</b>



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**Course Outcomes:**

After completing the course the student will be able to

<b>CO1</b>	Classify different cultural groups in India and factors binding them into a composite culture; identify areas where development policies need to be addressed.
<b>CO2</b>	Recognize causes leading to gender disparity, problems of the elderly, people with disabilities and suggest solutions for the same.
<b>CO3</b>	Explain the roots of conflicts between diverse social and regional groups, their impact, and propose solutions.
<b>CO4</b>	Acquire basic knowledge of the features, structure of the Indian constitution, the fundamental duties of the citizens, and political processes in India.
<b>CO5</b>	Disseminate knowledge about the multicultural nature of Indian society and the Indian political system, comprehend and express lessons learnt in the form of answers, apply the information acquired in assignments and presentations, examine critically what they have learnt, establish a connect with present situations and be in a position to evaluate the value of information acquired.

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<b>Recommended Resources</b>	
<b>Reference Books In English</b>	<ul style="list-style-type: none"> <li>• M. Laxmikanth, Indian Polity, Tata McGraw Hill, New Delhi, 2013.</li> <li>• Durga Das Basu, An Introduction to the Constitution of India, Prentice Hall, 1982</li> <li>• P.M.Bakshi, Constitution of India, Universal Law Publishing , 2010</li> <li>• Jhabwalla, Noshirvan H, The Constitution of India, c. Jamnadas&amp; Co., 2004</li> <li>• M. Priyam, Tribal Communities and Social Change, Sage Publications, New Delhi, 2005.</li> <li>• Madan T.N. (ed.), Religion in India, Oxford University Press, New Delhi, 1991.</li> <li>• Singha Roy (ed.), Social Development and the Empowerment of the Marginalized Groups: Perspectives and Strategies, Sage Publications, New Delhi, 2004.</li> <li>• Ziyauddin K.M. (ed.), Dimensions of Social Exclusion: Ethnographic Explorations, Cambridge Scholars Publishing, 2009.</li> </ul>
<b>Reference Books In Marathi:</b>	<ul style="list-style-type: none"> <li>• Dharmapal, Atharvya Shatakatil Bhartiya Vidnyan ani Tantradnyan, Bhartiya Shikshan Mandal, Nagpur, 2013.</li> <li>• Kulkarni, Dileep, BadluyaJeevanshaili, Bhag 1 ani 2,RajhansPrakashan, Pune.</li> </ul>
<b><u>E-Resources</u></b>  <b>Webliography:</b>	<p><u>Census Reports:</u></p> <ul style="list-style-type: none"> <li>• <a href="http://censusindia.gov.in/Data_Products/Library/Provisional_Population_Total_link/">http://censusindia.gov.in/Data_Products/Library/Provisional_Population_Total_link/</a></li> <li>• <a href="#">PDF_Links/chapter6.pdf</a></li> <li>• <a href="http://censusindia.gov.in/2011-Common/CensusData2011.html">http://censusindia.gov.in/2011-Common/CensusData2011.html</a></li> </ul> <p><u>Other links:</u></p> <ul style="list-style-type: none"> <li>• Languages of India- <a href="https://mhrd.gov.in/language-education">https://mhrd.gov.in/language-education</a></li> </ul>
<b>MOOCS</b>	<p><u>Swayam:</u></p> <ul style="list-style-type: none"> <li>• Mahapatra, S.K., <i>Sr. Secondary: Sociology</i>,</li> <li>• <a href="https://swayam.gov.in/nd2_nos19_as07/preview">https://swayam.gov.in/nd2_nos19_as07/preview</a></li> </ul>



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Syllabus Prepared by:
1. Dr. Satwant Balse, Chairperson : Syllabus Committee, Coordinator for Foundation Course, Assistant Professor, Dept. of History, V. G. Vaze College , Mulund (East), Mumbai
2. Dr. Preeta Nilesh, Member : Syllabus Committee, HOD – Dept. of History., Professor, V. G. Vaze College , Mulund (East), Mumbai
3. Dr. Neeta Mehta, Member : Syllabus Committee, HOD – Dept. of Psychology Associate Professor, V. G. Vaze College , Mulund (East), Mumbai
4. Ms. Matangi Iyer, Member : Syllabus Committee, HOD - Dept. of Law, Associate Professor, V. G. Vaze College, Mulund (East), Mumbai
5. Ms. Sirisha Gupte, Member : Syllabus Committee, HOD - Dept. of Environmental Studies., Assistant Professor, V. G. Vaze College, Mulund (East), Mumbai
6. Ms. Shilpa Suryawanshi, Member : Syllabus Committee, Assistant Professor, Dept. of Political Science, V. G. Vaze College, Mulund (East), Mumbai
7. Ms. Madhura Todewale, Member : Syllabus Committee, Assistant Professor, Dept. of Economics, V. G. Vaze College, Mulund (East), Mumbai
8. Ms. Deepa Shirsat, Member : Syllabus Committee, Assistant Professor, Dept. of Sociology, V. G. Vaze College, Mulund (East), Mumbai
9. Ms. Lavleen Kaur, Member : Syllabus Committee, Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
10. Ms. Arati Shah, Member : Syllabus Committee, Assistant Professor Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai





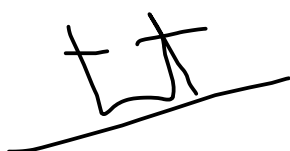
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11. Ms. Annu Singh, Member : Syllabus Committee, Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
12. Dr. Lakshmi Periaswami, Member : Syllabus Committee, Assistant Professor, Dept. of Sociology, V. G. Vaze College, Mulund (East), Mumbai
13. Ms. Dhanalakshmi Medida, Member : Syllabus Committee, Assistant Professor, Dept. of English V. G. Vaze College, Mulund (East), Mumbai
14. Ms. Harshana Nikam, Member : Syllabus Committee, Assistant Professor, Dept. of History, V. G. Vaze College, Mulund (East), Mumbai
15. Mr. Shivraj Bhosale, Member : Syllabus Committee, Visiting faculty


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**The Final Syllabus which has been approved by the following BOS Members**

Dr. Satwant Balse	: Coordinator for Foundation Course
Prof. (Dr.) Preeti Nilesh	: Member – Faculty
Ms. Sirisha Gupte	: Member – Faculty
Ms. Shilpa Suryawanshi	: Member – Faculty
Ms. Madhura Todewale	: Member – Faculty
Ms. Deepa Shirsat	: Member – Faculty
Ms. Annu Singh	: Member – Faculty
Ms. Arati Shah	: Member – Faculty
Ms. Lavleen Kaur	: Member – Faculty
Dr. Lakshmi Periaswami	: Member – Faculty
Ms. Harshana Nikam	Member – Faculty
Ms. Vishakha Patil	Member – Faculty
Ms. Reena Pillai	Member – Faculty
Ms. Tanvi Joshi	Member – Faculty
Dr. Sujata Gokhale	: Subject Expert from SNDT University
Ms. Sumali Bose	: Vice Chancellor Nominee
Mr. Hemant Manchekar	: Industry / Corporate Sector
Ms. Sneha Ramchandran	: Meritorious Alumni
Dr. Shanti Upadhye	: Expert from K.J. Somaiya College of Commerce & Science, Vidyavihar, Mumbai.



**Dr. Satwant Balse**  
**Chairperson**  
**BOS (FC)**  
**Date – 20<sup>th</sup> Aug. 2020**



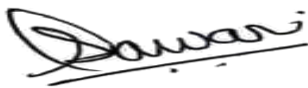
**Ms. Sumali Bose**  
**Vice Chancellor Nominee**  
**BOS (FC)**  
**Date - 20<sup>th</sup> Aug. 2020**



**The Kelkar Education Trust's  
V. G. Vaze College of Arts, Science and Commerce  
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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNTD University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**

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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B. Com (Accounting & Finance)

Semester I

**Course: FINANCIAL ACCOUNTING - I  
(Elements of Financial Accounting)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFFA105	Financial Accounting – I (Elements of Financial Accounting)	03



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1. Syllabus as per **Choice Based Credit System**

- i) Name of the Programme : B.Com (Accounting & Finance)
- ii) Course Code : AFFA105
- Semester I
- iii) Course Title : Financial Accounting – I  
(Elements of Financial Accounting)
- iv) Semester wise Course Contents : Copy of the syllabus Enclosed
- v) References and additional references : Enclosed in the Syllabus
- vi) Credit structure
- No. of Credits per Semester : 03
- vii) No. of lectures per Unit : 15
- viii) No. of lectures per week : 04
- ix) No. of Tutorial per week : ---
- Semester End Exam: 60 marks  
(5 Questions of 12 marks each)
- 2 Scheme of Examination :
  - Internal Assessment 40 marks:
    - Test 15 marks,
    - Project/ Assignment 15 marks
    - Class Participation: 10 marks
- 3 Special notes, if any : No
- 4 Eligibility, if any : As laid down in the College Admission brochure/website
- 5 Fee Structure : As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any : No



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**Programme: FY B.Com (Accounting & Finance)**

**Semester: I**

**Course : Financial Accounting – I**  
**(Elements of Financial Accounting)**

**Course Code : AFFA105**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites : Basic knowledge about Book Keeping.**  
**: Basic interest in Accountancy.**

**Course Objectives:**

- 1** This course will enable the students to combine practical & theoretical knowledge of financial accounting.
- 2** The course will provide decision making skills to the students in the financial analysis context.
- 3** The students of this course will be active learners & develop awareness of emerging trends in financial accounting.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	<b>ACCOUNTING STANDARDS ISSUED BY ICAI AND INVENTORY VALUATION ACCOUNTING STANDARDS</b> <ul style="list-style-type: none"> <li>• Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS:</li> <li>• AS – 1: Disclosure of Accounting Policies Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations</li> <li>• AS – 2: Valuation of Inventories (Stock) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations</li> <li>• AS – 9: Revenue Recognition Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations</li> </ul>	15
II	<b>FINAL ACCOUNTS</b> <ul style="list-style-type: none"> <li>• Expenditure a) Capital (b) Revenue</li> <li>• Receipts a) Capital (b) Revenue</li> <li>• Adjustments and Closing Entries</li> <li>• Final Accounts of Manufacturing Concerns (Proprietary Firm)</li> </ul>	15
III	<b>DEPARTMENTAL ACCOUNTS</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Basis of Allocation of Expenses and Incomes / Receipts</li> <li>• Inter Departmental Transfer: At Cost Price and Invoice Price</li> <li>• Stock Reserve</li> <li>• Departmental Trading and Profit and Loss Account and Balance Sheet</li> </ul>	15
IV	<b>ACCOUNTING FOR HIRE PURCHASE</b> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Calculation of Interest</li> <li>• Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price</li> <li>• Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor</li> <li>• (Excluding Default, Repossession and Calculation of Cash Price)</li> </ul>	15
<b>Total No. of Lectures</b>		<b>60</b>

Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year are applicable for ensuring examination after relevant year.



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**Beyond the Syllabus**

Group Discussions & Book Review.

<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Solve Any One of the Two. (10 Marks each)</b> (Unit based practical questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>





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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.3	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.4	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.5	A. Case Study / Practical Question <b>OR</b> B. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		



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Course Outcomes:	
	After the completion of the course, students will able to
<b>CO1</b>	Know about the Accounting Standards & IFRS
<b>CO2</b>	Prepare Final Accounts of Manufacturer.
<b>CO3</b>	How Allocate Incomes & Expenses to each department on the Basis of Allocation.
<b>CO4</b>	Know about the accounting treatment of Hire Purchase Agreement.

Recommended Resources	
<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• Compendium of Statement and Standard of Accounting, ICAI</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi</li> <li>• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</li> <li>• Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education</li> </ul>



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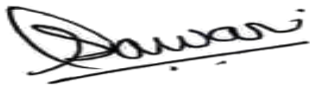
	Pvt. Ltd., New Delhi
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	

Syllabus Prepared by:
1. Ms. Laveleen Kaur Narang: Chairperson, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
2. Ms. Niti Shirke: Member, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
3. Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai

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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNDT University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B. Com ( Accounting and Finance)

Semester I

**Course: COST ACCOUNTING - I  
(Introduction and Element of Cost)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFCA106	Cost Accounting - I (Introduction and Element of Cost)	03



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1. Syllabus as per **Choice Based Credit System**

I) Name of the Programme	:	B.com ( Accounting and Finance)
ii) Course Code	:	AFCA106
iii) Course Title	:	Semester I Cost Accounting – I (Introduction and Element of Cost)
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	03
vii) No. of lectures per Unit	:	06,14,20,20
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Semester End Exam:60 marks (5 Questions of 12marks each)</li><li>• Internal Assessment 40 marks:<ul style="list-style-type: none"><li>-Test 15 marks,</li><li>-Project/ Assignment 15 marks</li><li>-Class Participation: 10 marks</li></ul></li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications



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6. Special Ordinances / Resolutions, if any : No

**Programme: FY B.com ( Accounting and Finance)**

**Semester: I**

**Course : Cost Accounting – I  
(Introduction and Element of Cost)**

**Course Code : AFCA106**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites : Basic knowledge about Book Keeping.  
: Basic interest in Accountancy.**

**Course Objectives:**

- 1 This course will enable the students to combine practical & theoretical knowledge of cost accounting.
- 2 The course will provide detailed knowledge to the students about the cost concept and cost structure.
- 3 The students of this course will be active learners & develop awareness of emerging trends in cost accounting.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>INTRODUCTION TO COST ACCOUNTING</b> <ul style="list-style-type: none"> <li>• Evolution</li> <li>• Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting</li> <li>• Difference between Cost Accounting and Financial Accounting</li> <li>• Limitations of Financial Accounting</li> <li>• Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases</li> <li>• Cost Allocation and Apportionment Coding System</li> <li>• Essentials of Good Costing System</li> </ul>	06
<b>II</b>	<b>MATERIAL COST</b> <ul style="list-style-type: none"> <li>• Material Cost: The Concept Material Control Procedure Documentation</li> <li>• Stock Ledger, Bin Card Stock Levels</li> <li>• Economic Order Quantity (EOQ)</li> </ul>	14
<b>III</b>	<b>LABOUR COST</b> <ul style="list-style-type: none"> <li>• The Concept Composition of Labour Cost Labour Cost Records</li> <li>• Overtime / Idle Time / Incentive Schemes</li> </ul>	20
<b>IV</b>	<b>OVERHEADS</b> <ul style="list-style-type: none"> <li>• Overheads: The Concept</li> <li>• Classification of overheads on different bases Apportionment and Absorption of Overheads</li> </ul>	20
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Group Discussions, Book Review, Presentations.





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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Solve Any One of the Two. (10 Marks each)</b> (Unit based practical questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: two Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.3	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.4	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.5	A. Case Study / Practical Question <b>OR</b> B. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
<b>TOTAL MARKS</b>		<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		



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**Course Outcomes:**

	After the completion of the course, students will able to
<b>CO1</b>	Know about the concepts of cost accounting.
<b>CO2</b>	Understand the calculations of material required for making the product.
<b>CO3</b>	Know the calculation of wages of workers.
<b>CO4</b>	Know the calculation of overheads required for making the product.

**Recommended Resources**

**Reference Books -**

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- 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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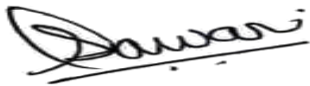
<b><u>E-Resources</u></b>	-
<b>Webliography:</b>	-

Syllabus Prepared by:	
1.	Mr Rajesh Mane: Chairperson, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
2.	Ms. Niti Shirke: Member, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
3.	Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai

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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNTD University
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Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**

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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com (Accounting & Finance)

Semester - I

**Course : FINANCIAL MANAGEMENT - I  
(Introduction to Financial Management)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFFM107	Financial Management - I (Introduction to Financial Management)	03



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1. Syllabus as per **Choice Based Credit System**

- i) Name of the Programme : B.Com (Accounting & Finance)
- ii) Course Code : AFFM107
- Semester I
- iii) Course Title : Financial Management - I  
(Introduction to Financial Management)
- iv) Semester wise Course Contents : Copy of the syllabus Enclosed
- v) References and additional references : Enclosed in the Syllabus
- vi) Credit structure
- No. of Credits per Semester : 03
- vii) No. of lectures per Unit : 12
- viii) No. of lectures per week : 04
- ix) No. of Tutorial per week : ---
- Semester End Exam:60 marks  
(5 Questions of 12 marks each)
- 2 Scheme of Examination : • Internal Assessment 40 marks:  
-Test 15 marks,  
-Project/ Assignment 15 marks  
-Class Participation: 10 marks
- 3 Special notes, if any : No
- 4 Eligibility, if any : As laid down in the College  
Admission brochure/website
- 5 Fee Structure : As per College Fee Structure  
specifications
6. Special Ordinances / Resolutions, if  
any : No



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**Semester: I**

**Programme: B.Com (Accounting & Finance)**

**Course : Financial Management – I**  
**(Introduction to Financial Management)**

**Course Code : AFFM107**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10		-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

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**Prerequisites : Basic knowledge about Financial Management.**  
**: Basic interest in Money management.**

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**Course Objectives:**

To enable the students to

- 1** Learn about investment decisions and financial planning.
- 2** Ensure safety of investments by proper planning relating to various finance related activity.
- 3** Understand optimum fund utilisation.





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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT</b> <ul style="list-style-type: none"> <li>• Introduction Meaning Importance Scope and Objectives</li> <li>• Profit Vs. Value Maximization</li> </ul>	12
<b>II</b>	<b>CONCEPTS IN VALUATION</b> <ul style="list-style-type: none"> <li>• The Time Value of Money Present Value</li> <li>• The Returns from Stocks Annuity</li> <li>• Techniques of Discounting</li> <li>• Techniques of Compounding</li> </ul>	12
<b>III</b>	<b>LEVERAGE</b> <ul style="list-style-type: none"> <li>• Introduction of leverages, vertical Income statement and vertical Balance sheet</li> <li>• EBIT &amp; EPS Analysis</li> <li>• Types of Leverages: Operating Leverage, Financial Leverage &amp; Composite Leverage</li> <li>• Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)</li> </ul>	12
<b>IV</b>	<b>TYPES OF FINANCING</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance</li> </ul>	12
<b>V</b>	<b>COST OF CAPITAL</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)</li> </ul>	12
<b>Total No. of Lectures</b>		<b>60</b>

**Beyond the Syllabus**

Group Discussions & Book Review.



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**V. G. Vaze College of Arts, Science and Commerce**  
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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Solve Any One of the Two. (10 Marks each)</b> (Unit based practical questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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**(Autonomous)**

External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.3	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.4	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.5	A. Case Study / Practical Question <b>OR</b> B. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		



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**Course Outcomes:**

After the completion of the course, students will able to	
<b>CO1</b>	Know Introduction of financial management and its objectives.
<b>CO2</b>	Understand Concepts and Practical's of time value of money.
<b>CO3</b>	Understand Introduction of leverages with EBIT & EPS analysis.
<b>CO4</b>	Understand Types and sources of financing.
<b>CO5</b>	Understand Introduction , measurement and practical application of cost of capital.

**Recommended Resources**

<b>Reference Books</b>	<ul style="list-style-type: none"> <li>• Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi</li> <li>• Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi</li> <li>• FinancialManagement:TextandProblemsbyM.Y.KhanandP.K.Jain,TataMcGrawHill,NewDelhi</li> <li>• Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</li> <li>• Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</li> </ul>
<b><u>E-Resources</u> Webliography:</b>	
<b>MOOCS</b>	



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**Syllabus Prepared by:**

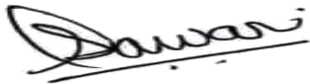
1. Ms. Annu Singh: Chairperson, Syllabus Committee  
Assistant Professor,  
Dept. of SFC  
V. G. Vaze College, Mulund (East), Mumbai
2. Ms. Anita Yakkali: Member, Syllabus Committee  
Assistant Professor,  
Dept. of SFC  
V. G. Vaze College, Mulund (East), Mumbai



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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNTD University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**

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<b>B.Com (A &amp; F) SEMESTER II</b>		
Course Code	Full Name of Course (with Paper Name)	Credit Point
	<b>Core Courses (CC)</b>	
AFLAW201	Business Law – I (Business Regulatory Framework)	3
AFBM202	Business Mathematics	3
	<b>Ability Enhancement Course (AEC)</b>	
AFBC203	Business Communication – II	3
	<b>Skill Enhancement Course (SEC)</b>	
AFFC204	Foundation Course – II	2
	<b>Elective Courses (EC)</b>	
AFFA205	Financial Accounting - II (Special Accounting Areas)	3
AFAUD206	Auditing (Introduction and Planning)	3
AFIFS207	Innovative Financial Services	3

**\*Note:-**

Content in **RED COLOUR** indicates changes made in Proposed Syllabus after Accounting & Finance's Board of Studies (BOS) Meeting held on 18<sup>th</sup> August 2020.



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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.com (Accounting & Finance)

Semester II

**Course : BUSINESS LAW – I  
(Business Regulatory Framework)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFLAW201	Business Law - I (Business Regulatory Framework)	03





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1. Syllabus as per **Choice Based Credit System**

- i) Name of the Programme : B. Com (Accounting & Finance)
- ii) Course Code : AFLAW201
- iii) Course Title : Semester I  
Business Law – I  
: (Business Regulatory Framework)
- iv) Semester wise Course Contents : Copy of the syllabus Enclosed
- v) References and additional references : Enclosed in the Syllabus
- vi) Credit structure :
- No. of Credits per Semester : 03
- vii) No. of lectures per Unit : 15
- viii) No. of lectures per week : 04
- ix) No. of Tutorial per week : ---
- 2 Scheme of Examination :
  - Semester End Exam:60 marks (4 Questions of 15 marks)
  - Internal Assessment 40 marks:
    - Test 15 marks,
    - Project/ Assignment 15 marks
  - Class Participation: 10 marks
- 3 Special notes, if any : No
- 4 Eligibility, if any : As laid down in the College Admission brochure/website
- 5 Fee Structure : As per College Fee Structure specifications
6. any Special Ordinances / Resolutions, if : No



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Programme: FY. B.com (Accounting & Finance)

Semester: II

Course :Business Law – I  
 (Business Regulatory Framework)

Course Code :AFLAW201

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10		-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites** 1. Meaning of contract, goods, Consumer.  
 2. Meaning of cheque, Bill of Exchange, Promissory Note.

**Course Objectives:**

	To enable the students to
1	Know the meaning of contract, essentials of valid contract and terms associated with contract.
2	Know the types of goods, conditions and warranties and right of seller and buyer under Sale of Goods Act.
3	Know the different Negotiable Instruments and concept of dishonour of cheque.
4	Know the rights of consumers and redressed forum.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>LAW OF CONTRACT 1872</b> (a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency	15
<b>II</b>	<b>SALE OF GOODS ACT 1930</b> (a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement	15
<b>III</b>	<b>NEGOTIABLE INSTRUMENT ACT 1881</b> (a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments	15
<b>IV</b>	<b>CONSUMER PROTECTION ACT 1986</b> (a) Salient Features (b) Definition of Consumers (c) Deficiency in-service (d) Defects in Goods	15



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	(e) Rights of Consumers (f) Unfair Trade Practices (g) Consumer Redressed Forum	
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Discussions.

Internal Assessment		
Sr. No.	Description	Marks
I	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (5 Marks each)</b> (Unit based theory questions)	
II	Project / Assignment	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A. Theory questions (6 Marks) B. Theory questions (6 Marks) <b>OR</b> C. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Theory question of 12 marks may be divided into two sub questions of 6/6.</p>		

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**Course Outcomes:**

	After completing the course the student will be able to
<b>CO1</b>	Understand basic elements of valid contract and terms associated with contract.
<b>CO2</b>	Rights and duties of seller and buyer and action that can be taken in case breach of contract by any one of them.
<b>CO3</b>	Have the knowledge of Negotiable instruments and legal action against dishonour of cheque.
<b>CO4</b>	Understand the rights of consumers against unfair trade practices followed by traders and process of filing complaint in redressed forum against such unfair trade practice.

**Recommended Resources**

<b>Reference Books In English</b>	<ul style="list-style-type: none"><li>• Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata</li><li>• The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai</li><li>• The Principles of Mercantile Law by Avtar Singh, (East)ern Book Company, Lucknow</li><li>• Business Law by M.C.Kuchal, Vikas Publishing House, New Delhi</li><li>• Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi</li><li>• Business Law by P.R. Chandha, Galotia, Dew Delhi</li></ul>
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**The Kelkar Education Trust's  
V. G. Vaze College of Arts, Science and Commerce  
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**Syllabus Prepared by:**

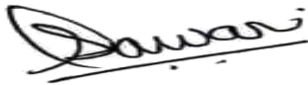
1. Adv. Molina Thakur : Chairperson, Syllabus Committee  
High Court Advocate, Mumbai,  
Visiting Faculty
2. Ms. Arati Shah : Member, Syllabus Committee  
Assistant Professor,  
Dept. of SFC  
V. G. Vaze College , Mulund (East), Mumbai



**The Kelkar Education Trust's  
V. G. Vaze College of Arts, Science and Commerce  
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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
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Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNDT University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



---

**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



---

**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**





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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B. Com (Accounting & Finance)

Semester II

**Course: BUSINESS MATHEMATICS**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFBM202	Business Mathematics	03



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	B. Com (Accounting & Finance)
ii) Course Code	:	AFBM202
		Semester II
iii) Course Title	:	Business Mathematics
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	03
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
		<ul style="list-style-type: none"><li>• Semester End Exam:60 marks (5 Questions of 12 marks each)</li></ul>
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Internal Assessment 40 marks: -Test 15 marks, -Project/ Assignment 15 marks -Class Participation: 10 marks</li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No



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Programme: B. Com (Accounting & Finance)

Semester: II

Course : Business Mathematics

Course Code : AFBM202

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

**Prerequisites** : Basic knowledge about Mathematics.  
: Application of Mathematics.

**Course Objectives:**

- 1 This course will enable the students to combine practical & theoretical knowledge of Mathematics



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>RATIO, PROPORTION AND PERCENTAGE</b> <ul style="list-style-type: none"> <li>• Ratio- Definition, Continued ratio, Inverse Ratio,</li> <li>• Proportion - Continued proportion, Direct proportion, Inverse proportion,</li> <li>• Variation - Inverse variation, Joint variation</li> <li>• Percentage- Meaning and computation of percentage</li> </ul>	15
<b>II</b>	<b>PROFIT AND LOSS</b> <ul style="list-style-type: none"> <li>• Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage</li> <li>• problems on commission and brokerage</li> </ul>	15
<b>III</b>	<b>INTEREST AND ANNUITY</b> <ul style="list-style-type: none"> <li>• Simple interest, compound interest,</li> <li>• Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value</li> <li>• Stated annual rate and effective annual rate</li> </ul>	15
<b>IV</b>	<b>SHARES AND MUTUAL FUND</b> <ul style="list-style-type: none"> <li>• Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares,</li> <li>• Mutual Fund- Simple problems on calculation of net income after considering</li> <li>• Entry load, exit load, dividend, change in net asset value</li> </ul>	15
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Group Discussions, Tutorial & Book Review.



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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Solve Any One of the Two. (10 Marks each)</b> (Unit based practical questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>

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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.3	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.4	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.5	A. Theory questions (6 Marks) B. Theory questions (6 Marks) <b>OR</b> C. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		



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**Course Outcomes:**

	After studying this course student able to-
<b>CO1</b>	Use functions of Ratio, Proportion & Percentages.
<b>CO2</b>	Know the Properties & Use functions of Profits & Loss.
<b>CO3</b>	Use functions of Interest.
<b>CO4</b>	Valuation of Securities on the basis of Profit or Loss.

**Recommended Resources**

**Reference Books -**

- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons
- Business Mathematics: A P Verma, Asian Books Pvt.: Limited.
- Investments by J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2, 4 & section 25.1.
- Indian Mutual Funds Handbook: By Sundar Shankaran, Vision Books, 2006, Sections 1.7, 1.8.1, 6.5 & Annexures 1.1 to 1.3.
- Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing



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(Autonomous)**

	Co. Ltd., 1987, Chapters 9 to 11 & 16.
<b><u>E-Resources</u></b>  <b>Webliography:</b>	

<b>Syllabus Prepared by:</b>
1. Ms. Geeta Gokhale, Chairperson, Syllabus Committee Visiting faculty.
2. Mr. Rajkumar Chaudhari, Member, Syllabus Committee Visiting Faculty.

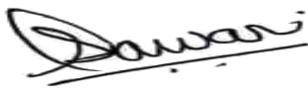




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Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNDT University
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CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**

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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B. Com (Accounting and Finance)

Semester II

**Course: BUSINESS COMMUNICATION II**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFBC203	Business Communication II	03



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	B.Com ( Accounting and Finance)
ii) Course Code	:	AFBC203
		Semester II
iii) Course Title	:	Business Communication II
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	03
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
		<ul style="list-style-type: none"><li>• Semester End Exam:60 marks (5 Questions of 12 marks each)</li></ul>
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Internal Assessment 40 marks:<ul style="list-style-type: none"><li>-Test 15 marks,</li><li>-Project/ Assignment 15 marks</li><li>-Class Participation: 10 marks</li></ul></li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No



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**V. G. Vaze College of Arts, Science and Commerce**  
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Programme: FY B. Com (Accounting & Finance)

Semester: II

Course : Business Communication II

Course Code : AFBC203

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

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**Prerequisites** 1. Basic competence in English  
 2. Basic interest in written and spoken communication

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**Course objectives:**

- 1 To develop awareness of the communication process among the learners.
- 2 To make the learners master various aspects business communication such as effective listening, official correspondence etc.
- 3 To develop effective spoken skills to enable students to express confidently interpersonally as well as in large groups.
- 4 To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience-centred ways.
- 5 To enable the students to develop the awareness of communication technology.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>GROUP COMMUNICATION – 1</b> <ul style="list-style-type: none"> <li>• <b>Presentations:</b> (to be tested in Tutorials/Internals only) Principles and techniques of Effective Presentation Effective use of OHP How to make a Power-Point Presentation</li> <li>• <b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</li> <li>• <b>Meetings:</b> Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions</li> </ul>	15
<b>II</b>	<b>GROUP COMMUNICATION – 2</b> <ul style="list-style-type: none"> <li>• <b>Conference:</b> Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Video and Tele-Conferencing</li> <li>• <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</li> </ul>	15
<b>III</b>	<b>BUSINESS CORRESPONDENCE</b> <ul style="list-style-type: none"> <li>• <b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)</li> <li>• <b>Only following to be taught in detail:</b> Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However, students should not be tested on the theory.]</li> </ul>	15
<b>IV</b>	<b>LANGUAGE AND WRITING SKILLS</b> <ul style="list-style-type: none"> <li>• <b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports</li> <li>• <b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner</li> </ul>	15
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

- Tutorial Activities: Students' Presentations,
- Group Discussions,
- Use of M-learning and E-learning,
- Mock Interviews,
- Mock Meetings/Conferences,
- Book Reviews/Summarization, and Reading Comprehension



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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (05 Marks each)</b> (Unit based theory questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A) Sub Questions to be asked 8 and to be answered any 06 B) Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A) Theory questions (6 Marks) B) Theory questions (6 Marks) <b>OR</b> C) Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		



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**Course Outcomes:**

	After the completion of the course, students will able to
<b>CO1</b>	Develop competence in using various registers and styles of English used in the business world.
<b>CO2</b>	Gain competence in-group communication.
<b>CO3</b>	Gain command over formal correspondence.
<b>CO4</b>	Improve their soft skills.
<b>CO5</b>	Enhance their Listening, Speaking, Reading and Writing skills to meet the challenges of the world.

**Recommended Resources**

**Reference Books -**

- Bangh, L. Sue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group.
- Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall.
- Majumdar, P.K. (1992) Commentary on the Consumer Protection Act, Prentice.
- Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalaya Publication.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon.
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd.
- Basu, C.R. (1998) Business Organisation and Management, T.M.H.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, HarperCollins College Publishers.
- Black, Sam (1972) Practical Public Relations, E.L.B.S.
- Bovee Courtland, L and Thill, John V (1989) Business Communication Today. McGraw Hill, New York, Taxman Publication.
- Burton, G and Thakur, (1995) Management Today – Principles and Practices. T.M.H.





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- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) Public Relations Handbook, the Dartwell Co., Chicago.
- Drucher, P.F. (1970) Technology, Management and Society, Pan Books.
- Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
- Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co.
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Publishing House.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers.
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd.
- Ghanekar, a (1996) Communication Skills for Effective Management. Everest Publishing House.
- Graves, Harold F. (1965) Report Writing, Prentice Hall.
- Kaul, Asha. (2013) Business Communication, Prentice-Hall.
- Lesikar, Raymond V and Petit, John D. (1994) Business Communication: Theory and Application, Richard D. Irwin Inc.
- Ludlow, Ron.(1995) the Essence of Effective Communication, Prentice.
- Martson, John E. (1963) the Nature of Public Relations, McGraw Hill.
- Merrihue, William (1960) Managing by Communication, McGraw Hill.
- Monippalli, M.M. (1997), the Craft of Business Letter Writing, T.M.H.
- Monippally, Matthukutty M. (2014) Business Communication Strategies. Tata McGraw-Hill Publishing Company Ltd., 2014.
- Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill.
- Phillip, Louis V. (1975) Organisational Communication – The Effective Management, Columbus Grid Inc.
- Raman, Meenakshi and Sharma, Sangeeta (2004) Technical Communication: Principles and Practice, Oxford University Press.
- Ross, Robert D. (1977) the Management of Public Relations. John Wiley and Sons.
- Stephenson, James (1988) Principles and Practice of Commercial Correspondence. Pilman and Sons Ltd.



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<b><u>E-Resources</u></b>  <b>Webliography:</b>	<ul style="list-style-type: none"><li>• <a href="http://www.garreynolds.com/preso-tips/design/">http://www.garreynolds.com/preso-tips/design/</a> ( how to make ppts)</li><li>• <a href="https://www.slideshare.net/sekharkls/group-discussion-ppt">https://www.slideshare.net/sekharkls/group-discussion-ppt</a> (GD)</li><li>• <a href="https://www.inc.com/jeff-haden/27-most-common-job-interview-questions-and-answers.html">https://www.inc.com/jeff-haden/27-most-common-job-interview-questions-and-answers.html</a></li></ul>
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**The Kelkar Education Trust's**  
**V. G. Vaze College of Arts, Science and Commerce**  
**(Autonomous)**

**Syllabus Prepared by:**

1) Dr. Nilakshi Roy: Chairperson, Syllabus Committee  
Associate Professor,  
Dept. of English,  
V. G. Vaze College, Mulund (East), Mumbai

2) Dr. Dinesh Kumar: Member, Syllabus Committee,  
Associate Professor,  
Dept. of English,  
V. G. Vaze College, Mulund (East), Mumbai

3) Dr. Shyam Choithani (Member, Syllabus Committee)  
HOD - Dept. of Mass Media,  
Assistant Professor,  
V. G. Vaze College, Mulund (East), Mumbai



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**The Final Syllabus which has been approved by the following BOS Members**

Dr. Nilakshi Roy	: Head of the Department of English
Dr. Dinesh Kumar	: Member – Faculty
Dr. Susmita Dey	: Member – Faculty (Retd.)
Ms. Sundari Johnson	: Member – Faculty
Ms. Tanvi Joshi	: Member – Faculty
Dr Prantik Banerjee	: Subject Expert from Hislop College, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur.
Dr. Pramod T. Kharate	: Vice Chancellor Nominee
Dr. Pratima Das	: Subject Expert from Smt. CHM College, Ulhasnagar.
Dr. Suddhaseel Sen	: Subject Expert from IIT Bombay, Powai, Mumbai.
Dr. Mandar Talvekar	: Subject Expert from Tata Power Skill Development Institute, Parel Tank Road, Mumbai.
Dr. Manoshi Bagchi	: Subject Expert from NKTT College, Tembhi Naka, Thane (W)



**Dr. Nilakshi Roy**  
Chairperson  
BOS (BC)  
Date – 18<sup>th</sup> Aug. 2020



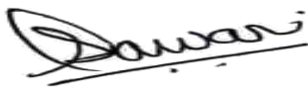
**Dr. Pramod T. Kharate**  
Vice Chancellor Nominee  
BOS (BC)  
Date - 18<sup>th</sup> Aug. 2020



**The Kelkar Education Trust's  
V. G. Vaze College of Arts, Science and Commerce  
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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNDT University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com (Accounting & Finance)

Semester II

**Course: FOUNDATION COURSE - II**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFFC204	Foundation Course - II	02



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1. Syllabus as per **Choice Based Credit System**

- i) Name of the Programme : B.com (Accounting & Finance)
- ii) Course Code : AFFC204
- iii) Course Title : Foundation Course – II
- iv) Semester wise Course Contents : Copy of the syllabus Enclosed
- v) References and additional references : Enclosed in the Syllabus
- vi) Credit structure :
- No. of Credits per Semester : 02
- vii) No. of lectures per Unit : 12,12,11,10
- viii) No. of lectures per week : 03
- ix) No. of Tutorial per week : ---
- 2 Scheme of Examination :
- Semester End Exam:60 marks (4 Questions of 15 marks)
  - Internal Assessment 40 marks:
    - Test 15 marks,
    - Project/ Assignment 15 marks
    - Class Participation: 10 marks
- 3 Special notes, if any : No
- 4 Eligibility, if any : As laid down in the College Admission brochure / website
- 5 Fee Structure : As per College Fee Structure specifications
- 6 Special Ordinances / Resolutions, if any : No



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Programme: FY B.com (Accounting & Finance)

Semester: II

Course : Foundation Course – II

Course Code :AFFC204

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
3	-	-	2	15	15	10		-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites**

1. An elementary understanding of globalization, human rights, stress and sustainable development will be desirable.
2. Basic knowledge of English.

**Course Objectives:**

To enable the students to
1 Describe the concept, merits, and demerits of liberalization, privatization, and globalization; and explain the impact of globalization on culture, infrastructure, and economic sectors.
2 Explain the concept of human rights, trace its evolution and study the work of human rights activists.
3 Grasp the relationship between human beings and environment, define sustainable development and identify its applicability within the framework of United Nations goals of sustainable development.
4 Comprehend the terms stress and conflict within an individual and society; identify their causes, impact, and learn strategies to handle them successfully.
5 Apply the knowledge they have gained in their immediate and distant environment.





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<u>Units</u>	<u>Modules</u>	<u>Lectures</u>
<b>I</b>	<b>GLOBALIZATION AND INDIAN SOCIETY</b> <ul style="list-style-type: none"> <li>• Liberalization, Privatization, Globalization: Concepts, Merits, Demerits.</li> <li>• Impact of Globalization: Industries, Agriculture, Employment.</li> <li>• Impact of Globalization: Culture, Migration, Housing.</li> </ul>	12
<b>II</b>	<b>HUMAN RIGHTS</b> <ul style="list-style-type: none"> <li>• Concept and Characteristics of Human Rights; Role of Thinkers in Evolution of Human Rights; Landmark Events in Evolution of the Human Rights.</li> <li>• Universal Declaration of Human Rights; Fundamental Rights in the Indian constitution.</li> <li>• Human Rights Champions: (M.K. Gandhi, Martin Luther King, Nelson Mandela, Periyar Ramasamy, Dr. B.R. Ambedkar)</li> </ul>	12
<b>III</b>	<b>ECOLOGY: SUSTAINABLE DEVELOPMENT GOALS</b> <ul style="list-style-type: none"> <li>• Ecology, Ecosystem; Man-Environment relationship</li> <li>• Concept of sustainable development, Goals of sustainable development</li> <li>• Smart and sustainable cities; sustainable tourism, sustainable agriculture</li> </ul>	11
<b>IV</b>	<b>UNDERSTANDING AND MANAGEMENT OF STRESS AND CONFLICT</b> <ul style="list-style-type: none"> <li>• Concept and Causes of Stress</li> <li>• Coping with Stress and Strategies for Stress Management</li> <li>• Conflicts within an Individual and Society; Conflict Resolution.</li> </ul>	10
<b>Total No. of Lectures</b>		45

**Beyond the Syllabus**

Paper presentations, discussions, field trips



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Internal Assessment		
Sr. No.	Description	
1	Unit 1	Test & Assignment
2	Unit 2	Class Discussion, Role Play, Field Visit
3	Unit 3	Skits, Class Discussion
4	Unit 4	Class Presentation with PPT

External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 04</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 15 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Essay (Unit 1)	15
Q.2	Essay (Unit 2)	15
Q.3	Essay (Unit 3)	15
Q.4	Essay (Unit 4)	15
	<b>TOTAL MARKS</b>	<b>60</b>



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**Course Outcomes:**

	After completing the course the student will be able to
<b>CO1</b>	Explain different aspects of liberalization, privatization and globalization and also comment on social, cultural and economic impact of globalization in India.
<b>CO2</b>	Describe the concept of human rights, assess the role of philosophers and explain the landmark events in the evolution of human rights.
<b>CO3</b>	Comprehend the human-environment interrelationship; and utilize the UN sustainable development goals to form a plan for integrated sustainable development in their near and distant environment.
<b>CO4</b>	Identify situations that create stress, and conflict and chart out strategies to reduce the same so as to create harmony within the self and society.
<b>CO5</b>	Disseminate knowledge about the impact of globalization, evolution of human rights, sustainable development goals, and management of stress and conflicts, comprehend and express lessons learned in the form of answers, apply the information acquired in assignments and presentations, examine critically what they have learned, establish a connect with present situations and be in a position to evaluate the value of information acquired.

**Recommended Resources**

**Reference Books In English**

- Chatterji, Subhasish, Globalisation and its Impact on Indian Culture, Lambert Academi Publishing, 4 Oct 2011, ISBN-10 3846507083.
- Ciccarelli, S.K., & White, J.N., Psychology, 5<sup>th</sup> edition, Pearson Education, New Jersey, 2018.
- Donnelly, Jack, Universal Human Rights in Theory and Practice, Cornell University Press, Ithaca, April 13, 2013, 3<sup>rd</sup> edition, ISBN-10 0801450950.
- Jhunjhunwala, Bharat, Globalisation and Indian Economy, Kalpaz Publications, 30 Aug 2007, ISBN – 10, 817835599X.
- Guha Ramchandra and Gadgil M, Ecology and Equity: The Use and Abuse of Nature in Contemporary India, Penguin, New Delhi, 1995.
- Lewin, K., A Dynamic Theory of Personality. New York: McGraw-Hill, 1935.
- Maikhuri., R. 1992. Ecology, Environmental and Sustainable Development in Economic Development and Environment : A Case Study of India (Ed.) K.C. Ray, C.A. Tisdell and R.K. Sen. Delhi:



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	<p>Oxford University Press.</p> <ul style="list-style-type: none"><li>• Rao, B.V., History of the Modern World- from AD 1500 to AD 2013, Sterling Publishers Pvt. Ltd., 2014, ISBN 9788120777767, 9788120777767</li><li>• Schafer, W., Stress Management, 4<sup>th</sup> ed., Wadsworth Cengage Learning India Pvt.Lts., New Delhi, first re-print 2008.</li></ul>
<b>Reference Books In Marathi:</b>	<ul style="list-style-type: none"><li>• Kulkarni, Dileep, Nisargayan, Rajhans Prakashan, Pune, 2005</li></ul>
<b><u>E-Resources</u></b> <b>Webliography</b>	<ul style="list-style-type: none"><li>• <a href="http://www.psychologydiscussion.net/conflicts/conflicts-notes-on-3-types-of-conflictspsychology/688">http://www.psychologydiscussion.net/conflicts/conflicts-notes-on-3-types-of-conflictspsychology/688</a></li><li>• <a href="https://www.managers.org.uk/knowledge-bank/conflict-management">https://www.managers.org.uk/knowledge-bank/conflict-management</a></li><li>• <a href="https://www.amanet.org/articles/the-five-steps-to-conflict-resolution/">https://www.amanet.org/articles/the-five-steps-to-conflict-resolution/</a></li><li>• <a href="https://opentextbc.ca/socialpsychology/chapter/defining-aggression/">https://opentextbc.ca/socialpsychology/chapter/defining-aggression/</a></li></ul>
<b>MOOCS</b>	<ul style="list-style-type: none"><li>• Environment, Natural Resources and Sustainable Development- <a href="https://swayam.gov.in/nd2_aic19_ge05/preview">https://swayam.gov.in/nd2_aic19_ge05/preview</a></li></ul>

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**V. G. Vaze College of Arts, Science and Commerce**  
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Syllabus Prepared by:
1. Dr. Satwant Balse, Chairperson : Syllabus Committee, Coordinator for Foundation Course, Assistant Professor, Dept. of History, V. G. Vaze College , Mulund (East), Mumbai
2. Dr. Preeti Nilesh, Member : Syllabus Committee, HOD – Dept. of History, Professor, V. G. Vaze College , Mulund (East), Mumbai
3. Dr. Neeta Mehta, Member : Syllabus Committee, HOD – Dept. of Psychology Associate Professor, V. G. Vaze College , Mulund (East), Mumbai
4. Ms. Matangi Iyer, Member : Syllabus Committee, HOD - Dept. of Law, Associate Professor, V. G. Vaze College, Mulund (East), Mumbai
5. Ms. Sirisha Gupte, Member : Syllabus Committee, HOD – Dept. of Environmental Studies, Assistant Professor, V. G. Vaze College, Mulund (East), Mumbai
6. Ms. Shilpa Suryawanshi, Member : Syllabus Committee, Assistant Professor, Dept. of Political Science, V. G. Vaze College, Mulund (East), Mumbai
7. Ms. Madhura Todewale, Member : Syllabus Committee, Assistant Professor, Dept. of Economics, V. G. Vaze College, Mulund (East), Mumbai
8. Ms. Deepa Shirsat, Member : Syllabus Committee, Assistant Professor, Dept. of Sociology, V. G. Vaze College, Mulund (East), Mumbai
9. Ms. Lavleen Kaur, Member : Syllabus Committee, Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
10. Ms. Arati Shah, Member : Syllabus Committee, Assistant Professor Dept. of SFC



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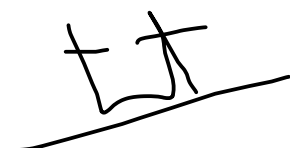
V. G. Vaze College, Mulund (East), Mumbai
11. Ms. Annu Singh, Member : Syllabus Committee, Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
12. Dr. Lakshmi Periaswami, Member : Syllabus Committee, Assistant Professor, Dept. of Sociology, V. G. Vaze College, Mulund (East), Mumbai
13. Ms. Dhanalakshmi Medida, Member : Syllabus Committee, Assistant Professor, Dept. of English V. G. Vaze College, Mulund (East), Mumbai
14. Ms. Harshana Nikam, Member : Syllabus Committee, Assistant Professor, Dept. of History, V. G. Vaze College, Mulund (East), Mumbai
15. Mr. Shivraj Bhosale, Member : Syllabus Committee, Visiting faculty



**The Kelkar Education Trust's**  
**V. G. Vaze College of Arts, Science and Commerce**  
**(Autonomous)**

**The Final Syllabus which has been approved by the following BOS Members**

Dr. Satwant Balse	: Coordinator for Foundation Course
Prof. (Dr.) Preeti Nilesh	: Member – Faculty
Ms. Sirisha Gupte	: Member – Faculty
Ms. Shilpa Suryawanshi	: Member – Faculty
Ms. Madhura Todewale	: Member – Faculty
Ms. Deepa Shirsat	: Member – Faculty
Ms. Annu Singh	: Member – Faculty
Ms. Arati Shah	: Member – Faculty
Ms. Lavleen Kaur	: Member – Faculty
Dr. Lakshmi Periaswami	: Member – Faculty
Ms. Harshana Nikam	Member – Faculty
Ms. Vishakha Patil	Member – Faculty
Ms. Reena Pillai	Member – Faculty
Ms. Tanvi Joshi	Member – Faculty
Dr. Sujata Gokhale	: Subject Expert from SNDT University
Ms. Sumali Bose	: Vice Chancellor Nominee
Mr. Hemant Manchekar	: Industry / Corporate Sector
Ms. Sneha Ramchandran	: Meritorious Alumni
Dr. Shanti Upadhye	: Expert from K.J. Somaiya College of Commerce & Science, Vidyavihar, Mumbai.



**Dr. Satwant Balse**  
**Chairperson**  
**BOS (FC)**  
**Date – 20<sup>th</sup> Aug. 2020**



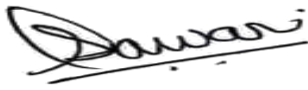
**Ms. Sumali Bose**  
**Vice Chancellor Nominee**  
**BOS (FC)**  
**Date - 20<sup>th</sup> Aug. 2020**



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(Autonomous)**

**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNTD University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**





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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com ( Accounting and Finance)

Semester II

**Course: FINANCIAL ACCOUNTING – II  
(Special Accounting Areas)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFFA205	Financial Accounting – II (Special Accounting Areas)	03



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme : B.Com ( Accounting and Finance)

ii) Course Code : AFFA205

Semester II

iii) Course Title : Financial Accounting - II  
(Special Accounting Areas)

iv) Semester wise Course Contents : Copy of the syllabus Enclosed

v) References and additional references : Enclosed in the Syllabus

vi) Credit structure

No. of Credits per Semester : 03

vii) No. of lectures per Unit : 15

viii) No. of lectures per week : 04

ix) No. of Tutorial per week : ---

- Semester End Exam:60 marks  
(5 Questions of 12marks each)

2 Scheme of Examination :

- Internal Assessment 40 marks:
  - Test 15 marks,
  - Project/ Assignment 15 marks
  - Class Participation: 10 marks

3 Special notes, if any : No

4 Eligibility, if any : As laid down in the College Admission brochure/website

5 Fee Structure : As per College Fee Structure specifications

6. Special Ordinances / Resolutions, if any : No



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**Programme: FY B.com ( Accounting and Finance)**

**Semester: II**

**Course :Financial Accounting – II**  
**(Special Accounting Areas)**

**Course Code : AFFA205**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites : Basic knowledge about financial Accounting**  
**: Basic interest in Accountancy.**

**Course Objectives:**

- 1** This course will enable the students to combine practical & theoretical knowledge of financial accounting.
- 2** The course will provide decision making skills to the students in the financial analysis context.
- 3** The students of this course will be active learners & develop awareness of emerging trends in financial accounting.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<b>ACCOUNTING FROM INCOMPLETE RECORDS</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Problems on Preparation of Final Accounts of Proprietary Trading Concern</li> <li>• (Conversion Method) (excluding- preparation of cash/ bank account)</li> </ul>	15
<b>II</b>	<b>CONSIGNMENT ACCOUNTS</b> <ul style="list-style-type: none"> <li>• Accounting for Consignment Transactions Valuation of Stock</li> <li>• Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)</li> </ul>	15
<b>III</b>	<b>BRANCH ACCOUNTS</b> <ul style="list-style-type: none"> <li>• Meaning / Classification of Branches</li> <li>• Accounting for Dependent Branch Not Maintaining Full Books Debtors Method</li> <li>• Stock and Debtors Method</li> </ul>	15
<b>IV</b>	<b>FIRE INSURANCE CLAIMS</b> <ul style="list-style-type: none"> <li>• Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss</li> </ul>	15
<b>Total No. of Lectures</b>		60

**Beyond the Syllabus**

Group Discussions ,Book Review, presentation



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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Solve Any One of the Two. (10 Marks each)</b> (Unit based practical questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.3	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.4	Full Length Practical Question <b>OR</b> Full Length Practical Question	12
Q.5	A. Case Study / Practical Question <b>OR</b> B. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Practical question of 12 marks may be divided into two sub questions of 6/6.</p>		



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Course Outcomes:	
	After the completion of the course, students will able to
<b>CO1</b>	Convert incomplete record into complete records.
<b>CO2</b>	Know about concepts related to consignment.
<b>CO3</b>	Know about how branches and head offices maintain their books of accounts.
<b>CO4</b>	Calculate the amount of claims in case of fire insurance.

**Recommended Resources**

<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi</li> <li>• Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</li> <li>• Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b>E-Resources</b>	-
<b>Webliography:</b>	-



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\

Syllabus Prepared by:	
1.	Ms. Laveleen Kaur Narang: Chairperson, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
2.	Ms. Niti Shirke: Member, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College, Mulund (East), Mumbai
3.	Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC V. G. Vaze College ,Mulund (East),Mumbai

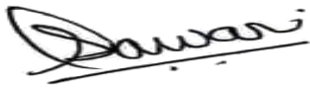




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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
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**Ms. Seema Pawar  
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BOS (A & F)  
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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com (Accounting & Finance)

Semester II

**Course: AUDITING  
(Introduction and Planning)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFAUD206	Auditing (Introduction and Planning)	03



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1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	B.Com (Accounting & Finance)
ii) Course Code	:	AFAUD206
		Semester II
iii) Course Title	:	Auditing (Introduction and Planning)
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	03
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
		<ul style="list-style-type: none"><li>• Semester End Exam:60 marks (5 Questions of 12 marks each)</li></ul>
2 Scheme of Examination	:	<ul style="list-style-type: none"><li>• Internal Assessment 40 marks: -Test 15 marks, -Project/ Assignment 15 marks -Class Participation: 10 marks</li></ul>
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No



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**Semester: II**

**Programme: FY B.Com (Accounting & Finance)**

**Course : Auditing  
(Introduction and Planning)**

**Course Code : AFAUD206**

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**Prerequisites : Basic knowledge about Book Keeping & Accountancy.  
: Basic interest in Recording, Correcting & Rectifying Entries with supporting documents.**

**Course Objectives:**

- 1** Auditing assures that each & every figure represented in the financial statement is correct. It helps in evaluating every figure of business books of accounts. Financial statements after being audited are considered trustworthy by investors.
- 2** Auditing helps management in finding out the errors & frauds. Management can take corrective measures against these errors. This way it improves the quality of business process & improves its efficiency.
- 3** Evaluating the fairness & accuracy of books of accounts is the primary objective of Auditing. It checks each & every financial transaction thoroughly. It detects and prevents any frauds in the books of accounts.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	<p><b>INTRODUCTION TO AUDITING</b></p> <ul style="list-style-type: none"> <li>• Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit, Qualification &amp; Disqualification of Auditor</li> <li>• Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</li> <li>• Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>• Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</li> <li>• Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair</li> </ul>	15
II	<p><b>AUDIT PLANNING, PROCEDURES AND DOCUMENTATION</b></p> <ul style="list-style-type: none"> <li>• Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan</li> <li>• Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach</li> <li>• Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</li> </ul>	15



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	<ul style="list-style-type: none"> <li>Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance</li> </ul>	
III	<p><b>AUDITING TECHNIQUES</b></p> <ul style="list-style-type: none"> <li>Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</li> <li>Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries</li> <li>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</li> </ul>	15
IV	<p><b>INTERNAL AUDIT</b></p> <p>Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit</p> <p>Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>	15
<b>Total No. of Lectures</b>		<b>60</b>

**Beyond the Syllabus**

Group Discussions & Book Review.



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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (5 Marks each)</b> (Unit based theory questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>

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External Assessment		
<ul style="list-style-type: none"> <li>• <b>Maximum Marks: 60</b></li> <li>• <b>Questions to be set: 05</b></li> <li>• <b>Duration: 2 Hrs.</b></li> <li>• <b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A. Theory questions (6 Marks) B. Theory questions (6 Marks) <b>OR</b> C. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
	<b>TOTAL MARKS</b>	<b>60</b>
<p>Note:</p> <p>Theory question of 12 marks may be divided into two sub questions of 6/6.</p>		





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<b>Course Outcomes:</b>	
	After the completion of the course, students will able to
<b>CO1</b>	Know about the errors & frauds in accounting & various types of audit.
<b>CO2</b>	Know that what procedure to be follows while doing auditing & how to prepare documents on auditing work.
<b>CO3</b>	Know about various techniques of auditing & how it's implemented.
<b>CO4</b>	Know the Uses of internal audit.

<b>Recommended Resources</b>	
<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi</li> <li>• A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi</li> <li>• Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi</li> <li>• Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi</li> <li>• Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi</li> <li>• Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi</li> </ul>
<b><u>E-Resources</u></b>  <b>Webliography:</b>	



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**Syllabus Prepared by:**

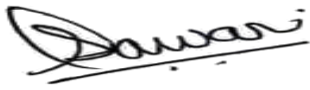
1. Mr. Rajesh Mane: Chairperson, Syllabus Committee  
Assistant Professor,  
Dept. of SFC  
V. G. Vaze College, Mulund (East), Mumbai
2. Mr. Ambadas S. Shinge: Member, Syllabus Committee  
Assistant Professor,  
Dept. of SFC  
V. G. Vaze College, Mulund (East), Mumbai



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Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
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CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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**Syllabus for FY B. Com (Accounting & Finance)**

(June 2020 Onwards)

Program: B.Com (Accounting & Finance)

Semester - II

**Course: INNOVATIVE FINANCIAL SERVICES**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
AFIFS207	Innovative Financial Services	03



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1. Syllabus as per	: <b>Choice Based Credit System</b>
i) Name of the Programme	: B.Com (Accounting & Finance)
ii) Course Code	: AFIFS207 Semester II
iii) Course Title	: Innovative Financial Services
iv) Semester wise Course Contents	: Copy of the syllabus Enclosed
v) References and additional references	: Enclosed in the Syllabus
vi) Credit structure	
No. of Credits per Semester	: 03
vii) No. of lectures per Unit	: 15
viii) No. of lectures per week	: 04
ix) No. of Tutorial per week	: ---
2 Scheme of Examination	: <ul style="list-style-type: none"><li>• Semester End Exam:60 marks (5 Questions of 12 marks each)</li><li>• Internal Assessment 40 marks:<ul style="list-style-type: none"><li>-Test 15 marks,</li><li>-Project/ Assignment 15 marks</li><li>-Class Participation: 10 marks</li></ul></li></ul>
3 Special notes, if any	: No
4 Eligibility, if any	: As laid down in the College Admission brochure/website
5 Fee Structure	: As per College Fee Structure specifications



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No

6. Special Ordinances / Resolutions, if any :

Programme: FY B.Com (Accounting & Finance)

Semester: II

Course : Innovative Financial Services

Course Code : AFIFS207

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10		-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

**Prerequisites : Basic knowledge about Financial Services.**  
**: Basic interest in Service Industry.**

**Course Objectives:**

To enable the students to

- 1 Understand financial service industry.
- 2 Get knowledge about various activities of the financial market and its benefit to the government and society.
- 3 Understand how to promote domestic and foreign trade.



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
<b>I</b>	<p><b>INTRODUCTION TO TRADITIONAL FINANCIAL SERVICES</b></p> <ul style="list-style-type: none"> <li>• Financial Services:</li> <li>• Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</li> <li>• Factoring and Forfeiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfeiting, Working of Forfeiting, Benefits and Drawbacks of Forfeiting, Practical Problems.</li> <li>• Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</li> </ul>	<b>15</b>
<b>II</b>	<p><b>ISSUE MANAGEMENT AND SECURITIZATION</b></p> <ul style="list-style-type: none"> <li>• Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</li> <li>• Stock Broking: Introduction, Stock Brokers, Sub Brokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading</li> <li>• Securitization: Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable</li> <li>• Assets, Benefits of Securitization, New Guidelines on Securitization</li> </ul>	<b>15</b>
<b>III</b>	<p><b>FINANCIAL SERVICES AND ITS MECHANISM</b></p> <ul style="list-style-type: none"> <li>• Lease and Hire-Purchase: Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. Definition of Hire Purchase, Hire Purchase and Instalment Sale Characteristics, Hire Purchase and Leasing,</li> </ul>	<b>15</b>



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	<p>Advantages of Hire Purchase, Problems of Hire Purchase.</p> <ul style="list-style-type: none"> <li>• Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management</li> <li>• System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</li> <li>• Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario.</li> </ul>	
<b>IV</b>	<p><b>CONSUMER FINANCE AND CREDIT RATING</b></p> <ul style="list-style-type: none"> <li>• Consumer Finance: Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</li> <li>• Plastic Money: Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.</li> <li>• Smart Cards- Features, Types, Security Features and Financial Applications</li> <li>• Credit Rating: Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</li> </ul>	<b>15</b>
<b>Total No. of Lectures</b>		<b>60</b>

**Beyond the Syllabus**

Group Discussions & Book Review.





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<b>Internal Assessment</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Marks</b>
<b>I</b>	Class Test	15
	<b>Q.1 Objectives. (1 Mark each)</b> (Fill in the blanks / True or False / Match the Following)	
	<b>Q.2 Answer Any Two of the Three. (05 Marks each)</b> (Unit based theory questions)	
<b>II</b>	Project / Assignment	15
<b>III</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>40</b>



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External Assessment		
<ul style="list-style-type: none"> <li><b>Maximum Marks: 60</b></li> <li><b>Questions to be set: 05</b></li> <li><b>Duration: 2 Hrs.</b></li> <li><b>All Questions are Compulsory Carrying 12 Marks each.</b></li> </ul>		
Q. No.	Description	Marks
Q.1	Objective Questions A. Sub Questions to be asked 8 and to be answered any 06 B. Sub Questions to be asked 8 and to be answered any 06 (Multiple choice / True or False / Match the columns/Fill in the blanks)	12
Q.2	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.3	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.4	Full Length Theory Question <b>OR</b> Full Length Theory Question	12
Q.5	A. Theory questions (6 Marks) B. Theory questions (6 Marks) <b>OR</b> C. Short Notes (4 Marks Each) To be asked 05 To be answered 03	12
<b>TOTAL MARKS</b>		<b>60</b>
<p>Note:</p> <p>Theory question of 12 marks may be divided into two sub questions of 6/6.</p>		



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**Course Outcomes:**

	After the completion of the course, students will able to
<b>CO1</b>	Know Introduction of various fund and fee based financial services, factoring, forfeiting and the process of bill discounting.
<b>CO2</b>	Understand the Concepts related to issue management intermediaries, stock broking and securitisation.
<b>CO3</b>	Understand the difference between lease and hire purchase, concepts of housing finance and venture capital.
<b>CO4</b>	Understand consumer finance, plastic money and credit rating.

**Recommended Resources**

<b>Reference Books</b>	<ul style="list-style-type: none"><li>• IM Pandey, Financial Management, Vikas Publishing House Ltd.</li><li>• Khan M.Y., Financial Services, Mc Graw Hill Education.</li><li>• Dr.S.Gurusamy, Financial Services, Vijay NicoleImprints.</li><li>• Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House</li></ul>
<b><u>E-Resources</u></b> <b>Webliography:</b>	



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**Syllabus Prepared by:**

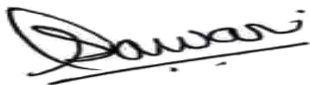
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**The Final Syllabus which has been approved by the following BOS Members**

Ms. Seema Pawar	:	HOD (Accounting & Finance)
Ms. Anita Yakkali	:	Member – Faculty
Ms. Laveleen Kaur Narang	:	Member – Faculty
Mr. Rajesh Mane	:	Member – Faculty
Ms. Annu Singh	:	Member – Faculty
Ms. Niti Shirke	:	Member – Faculty
Mr. S. Krishnan	:	Member – Visiting Faculty
Dr. (CA) Seema Tarak Shah	:	Subject Expert from NMIMS University
Ms. Parinaaz Mehta	:	Subject Expert from SNDT University
CA Vinay N. Gudi	:	- Vice Chancellor Nominee - Expert from PTVA's Mulund College of Commerce, Mulund
CA Sanjeev Gokhale	:	Industry / Corporate Sector
CA Manish Kumavat	:	Meritorious Alumni
Mr. Ambadas Shinge	:	Other Member form Staff



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**Ms. Seema Pawar  
Chairperson  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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**CA Vinay N. Gudi  
Vice Chancellor Nominee  
BOS (A & F)  
Date – 18<sup>th</sup> Aug. 2020**



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--THE END--

