

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



Revised Syllabus as per  
NEP 2020 Guidelines and  
Question Paper Pattern of Courses of  
**BACHELOR OF COMMERCE  
ACCOUNTING & FINANCE  
(B. A. F.) PROGRAMME  
FIRST YEAR  
*SEMESTER I AND II***

Under Choice Based Credit System,  
Grading and Semester System  
(To be implemented from  
Academic Year 2025-2026)  
Board of Studies

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## **PROGRAM OUTCOMES**

- PO1:** Strong foundation in accounting techniques, treating them as essential tools for processing and interpreting meaningful enterprise data.
- PO2:** To equip students with ability to provide valuable insights into a management decision by effectively utilizing financial data.
- PO3:** Students will master the creation of accounting statement.
- PO4:** Enable understanding complex Laws.
- PO5:** Empowers to advise on tax implications and advantages of keys business decisions.
- PO6:** Will emphasize the development of skills for lifelong learning & facilitate journey towards becoming proficient and professional accountants.



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# **Semester I**



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<b>B. Com (A &amp; F) Semester I</b>		
<b>Course Code</b>	<b>Full Name of Course (With Paper)</b>	<b>Credit Points</b>
	<b>Major Course (Major)</b>	
VFFA100	Financial Accounting – I	4
VFCA101	Cost Accounting – I	2
	<b>Minor Course/s (Minor)</b>	
	NA	
	<b>Open Elective (OE) (Any One)</b>	4
VFMS125	Mathematical & Statistical Techniques	
	<b>Vocational &amp; Skill Enhancement Course (VSEC)</b>	
	<b><u>Vocational Skill Course (VSC)</u></b>	
VFFR102	International Financial Reporting Standards - I	2
	<b><u>Skill Enhancement Course (SEC)</u></b>	
VFIT103	Information Technology in Accounting & Finance - I (Advanced Excel)	2
	<b>Ability Enhancement Course (AEC)</b>	
VFBC130	Business Communication – I	2
	<b>Value Education Course (VEC)</b>	
VFBE135	Business Environment	2
	<b>Indian Knowledge System (IKS)</b>	
VFAI142	Ancient Indian Culture	2
	<b>Co-curricular Course (CC)</b>	2
VCE143	Community Engagement Activities	
VCA142	Cultural Activities	
VNS144	National Service Scheme (NSS)	
VSA145	Sports Activities	
VYG146	Yoga	
VKB147	Rhythmic Narratives: History & Foundation of Kathak and Bollywood Dance	
VSS148	Sangeet Sadhna-I	
	<b>Total</b>	<b>22</b>



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Financial Accounting - I</b>		<b>Course Code: VFFA100</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>4</b>	
<b>Number of Credits</b>		<b>4</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	This course will enable the students to learn basic concepts of Commerce.
<b>2</b>	The course will provide decision making skills to the students.
<b>3</b>	The students of this course will be active learners & develop awareness of emerging trends in commerce.
<b>4</b>	This course will help students to learn foreign exchange transactions.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>CLASSIFICATION OF INCOME &amp; EXPENSES AND FINAL ACCOUNTS</b>	<b>15</b>
	1) Classifications of Income, Expenditure and Receipts based on capital and revenue.	
	2) Adjustments and Closing Entries.	
	3) Final Accounts of Manufacturing Concerns (Proprietary Firm).	
<b>2</b>	<b>DEPARTMENTAL FINAL ACCOUNTS</b>	<b>15</b>
	1) Meaning & Basis of Allocation of Expenses and Incomes / Receipts.	
	2) Inter Departmental Transfer: At Cost Price and Invoice Price d. Stock Reserve.	
	3) Departmental Trading and Profit and Loss Account and Balance Sheet.	
<b>3</b>	<b>ACCOUNTING FOR HIRE PURCHASE</b>	<b>15</b>
	1) Meaning & Calculation of Interest.	
	2) Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price.	
	3) Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Including Default, Repossession and Calculation of Cash Price).	
<b>4</b>	<b>ACCOUNTING OF TRANSACTIONS OF FOREIGN CURRENCY</b>	<b>15</b>



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	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences.	
	<b>TOTAL</b>	<b>60</b>

**Course Outcomes:**

<b>CO1</b>	Students will be able to understand and apply various types and concepts of expenditure & receipts. Learners will be able to analyse the cost of goods manufactured during the financial year and to evaluate the amount of any profit or loss occurred during the manufacturing process.	L1, L2, L3
<b>CO2</b>	Students will be able to analyse and understand the apportionment of common expenditure of the organization among various departments on appropriate basis and will be able to evaluate the accounting treatment of inter-departmental transfer & un-realised profit on unsold stock.	L1, L3
<b>CO3</b>	Student will be able to understand salient features and vital accounting treatment related to hire purchase accounting and create ledger accounts.	L1, L4
<b>CO4</b>	Student will be able to understand and apply the accounting treatments after converting into a limited company and creation and treatment of Foreign Currency transactions.	L1, L2, L4

**Recommended Resources**

<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Introduction to Accountancy -T. S. Grewal (S. Chand &amp; Co.).</li> <li>• Double Entry Book Keeping- J. R. Batliboi.</li> <li>• Double Entry Book Keeping - M. M. Chokshi.</li> <li>• Advanced Accounts -Shukla&amp; Grewal (S. Chand &amp; Co.).</li> <li>• Advanced Accountancy - R.L.Gupta&amp;M.Radhaswamy</li> <li>• Accounting Standards -Institute of Chartered Accountants of India. New Delhi.</li> <li>• Gupa S C &amp; Shukla, M C: Advanced Accounts Vol.1. New Delhi. S. Chand &amp; CompanyLtd.</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.</li> <li>• Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida.</li> </ul>
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	-----



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<b>F.Y B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Cost Accounting - I</b>		<b>Course Code: VFCA101</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

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

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>INTRODUCTION TO COST ACCOUNTING</b> <ul style="list-style-type: none"> <li>Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting</li> <li>Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases</li> </ul> <b>MATERIAL COST</b> <ul style="list-style-type: none"> <li>Stock Ledger, Bin Card Stock Levels</li> <li>Economic Order Quantity (EOQ)</li> </ul>	<b>10</b>
<b>2</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>	<b>10</b>
<b>3</b>	<b>OVERHEADS</b> <ul style="list-style-type: none"> <li>Overheads: The Concept</li> <li>Classification of overheads on primary &amp; secondary bases.</li> </ul>	<b>10</b>
	<b>TOTAL</b>	<b>30</b>

**Course Outcomes:**

After completion of the course the students will be able:	
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<b>CO1</b>	To equip the learner with the Knowledge about the concepts of cost accounting, cost classification, identification of stock levels & calculation of Economic Order Quantity	L1, L3
<b>CO2</b>	To understand and know the calculation of wages of workers	L2
<b>CO3</b>	To Know the calculation of overheads required for making the product	L1, L4

<b>Recommended Resources</b>	
<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by JawaharLal Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi</li> <li>• Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta</li> <li>• Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana</li> <li>• Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	





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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Mathematical &amp; Statistical Techniques</b>		<b>Course Code: VFMS125</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>4</b>	
<b>Number of Credits</b>		<b>4</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	To understand and apply concepts of counting and probability.
<b>2</b>	To develop skills in statistical analysis, including data classification, presentation and interpretation.
<b>3</b>	To develop critical thinking and problem-solving skills using statistical methods.
<b>4</b>	To learn hypothesis testing methods in order to interpret results and draw meaningful conclusions.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Counting and Probability:</b>	<b>15</b>
	Counting: Fundamental Principles, Permutation, Combination, Simple problems.	
	Probability: Random Experiment, Sample Space, Events, Probability, Addition and Multiplication Theorem.	
	Random Variable, Discrete and Continuous random variables, Probability Distribution, Expectation, Variance, Binomial Distribution, Normal Distribution (Definition and properties only).	
<b>2</b>	<b>Statistical Measures:</b>	<b>15</b>
	Introduction, Classification, Presentation of data.	
	Averages, A.M. G.M. H.M., Median, Mode, Quartiles, Deciles, Percentiles.	
	Combined Mean, Weighted Mean.	
<b>3</b>	<b>Measures of Dispersion:</b>	<b>10</b>
	Absolute Measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance.	
	Relative Measures: Coefficient of Range, Coefficient of Quartile Deviation, Coefficient of Mean Deviation, Coefficient of Variation.	
<b>4</b>	<b>Testing of Hypothesis:</b>	<b>20</b>
	Population, Sample, Central Limit Theorem (Statement only), Population Mean, Population Proportion, Population Standard Deviation, Sample Mean, Sample	



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	Proportion, Sample Standard Deviation.	
	Hypothesis- Null, Alternate, Type-I error, Type-II error, One-tailed Test, Two-tailed Test, Test Statistic, Level of Significance, Critical Region.	
	z-Test, t-Test, Chi-Square Test of Association, Confidence Level, Confidence Interval.	
	<b>TOTAL</b>	<b>60</b>

**Course Outcomes:**

<b>CO1</b>	Students will be able to understand and apply the concepts of counting and probabilities to solve problems and will be able to interpret the expected results.	L1, L2, L3
<b>CO2</b>	Students will be able to classify and present data effectively, and will be able to evaluate different statistical measures.	L1, L3, L4
<b>CO3</b>	Students will be able to apply the concepts of measures of dispersion and will be able to analyse or compare two different sets of information.	L2, L3, L4
<b>CO4</b>	Students will understand the concepts of hypothesis testing and will be able to conduct hypothesis testing using different statistical tests and will be able to interpret results and draw meaningful conclusions.	L1, L2, L3

**Recommended Resources**

<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Probability and Statistics for Engineering and Sciences, Jay L. Devore.</li> <li>• Introduction to Probability and Statistics for Engineers and Scientists, Third Edition, Sheldon M. Ross.</li> <li>• Basic Statistics, P.K. Mohanty and S.K. Patel, Scientific Publishers.</li> <li>• Statistics, Dr. S. Sachdeva, Lakshmi Narain Agarwal.</li> <li>• Statistical Methods, S.P. Gupta, Sultan Chan &amp; Sons.</li> <li>• Statistics for Management, Richard Levin &amp; David Rubin, Prentice Hall.</li> <li>• Statistical Methods and Testing of Hypothesis, Tech Max Publications.</li> <li>• Quantitative Methods-I and II, Manan Prakashan.</li> </ul>
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	



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<b>F.Y B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: IFRS - I</b>		<b>Course Code: VFFR102</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	To provide students with a conceptual and regulatory understanding of international and Indian accounting standards related to financial statement presentation, asset measurement, and revenue recognition.
<b>2</b>	To equip students with the ability to interpret and apply selected IFRS, IAS, and Ind AS in real-world financial reporting scenarios.
<b>3</b>	To develop analytical skills for comparing accounting treatments under different standards and solving practical problems using relevant standards and disclosure guidelines.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>IFRS – INTRODUCTION, IFRS - Presentation &amp; Asset Measurement</b> Introduction, IFRS Conceptual framework IAS, Ind AS, Difference between IFRS and Ind AS IAS – 1, IAS – 2, IAS – 16, IAS – 38	<b>15</b>
<b>2</b>	<b>IFRS – Revenue, Financial Instruments &amp; Impairments</b> IFRS – 15, IFRS – 9, IAS – 36, IFRS – 13	<b>15</b>
	<b>TOTAL</b>	<b>30</b>

**Course Outcomes:**

	After completion of the course the students will be able:	
<b>CO1</b>	To understand the conceptual framework and the need for convergence of accounting standards under IFRS and Ind AS.	<b>L1</b>
<b>CO2</b>	To know relevant provisions of IAS, IFRS and Ind to practical accounting scenarios and problems.	<b>L2</b>
<b>CO3</b>	To analyze the differences and similarities between IFRS, IAS, and Ind AS in the context of asset measurement, revenue recognition, and impairment.	<b>L3</b>
<b>CO4</b>	To evaluate financial statement disclosures and compliance with the selected standards using real-world annual reports and case studies.	<b>L4</b>



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Recommended Resources	
Reference Books -	<ul style="list-style-type: none"><li>• <b>CA Kamal Garg</b> – <i>IFRS &amp; Ind AS: A Comparative Study</i> - Bharat Law House</li><li>• <b>B.D. Chatterjee</b> – <i>Illustrated Guide to Indian Accounting Standards (Ind AS)</i> - Taxmann Publications</li><li>• <b>T.P. Ghosh</b> – <i>Understanding Ind AS: For Students and Professionals</i> - Taxmann Publications</li><li>• <b>International Accounting Standards Board (IASB)</b> – <i>IFRS Foundation Official Standards</i></li></ul>
<u>E-Resources</u>	
Webliography:	



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Information Technology in Accounting &amp; Finance - I</b>		<b>Course Code: VFIT103</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

<b>Course Objectives:</b>	
1	Use of MS Office (MS Word, MS Excel, MS PowerPoint) to provide practical hands-on training required for office automation. It is expected to have practical sessions of latest MS-Office Software system problems.
2	To recognize the application of web-based technologies. To understand basic concepts of Email, Internet and websites, domains, and security therein
3	Learn About single computer with its hardware and software

<b>Unit</b>	<b>Content</b>	<b>No Of Lectures</b>
<b>1</b>	<b>INTRODUCTION OF COMPUTER</b> <ul style="list-style-type: none"> <li>History of Computers</li> <li>Parts of Computers</li> <li>Hardware: Specifications and Data Storage Management</li> <li>Software: Concept of System Software and Applications</li> </ul>	<b>10</b>
<b>2</b>	<b>OFFICE PRODUCTIVITY TOOLS</b>	
	<ul style="list-style-type: none"> <li>MS Word: Creating, Editing, Formatting and Printing of Documents, Creating PDF, Using Tools, Mail merge and Print Review and Set-up.</li> </ul>	<b>10</b>
	<ul style="list-style-type: none"> <li>MS Excel: Creating Worksheet, Creating Various Formulae (Round, PMT, PV, FV, if, sum, sumif, count, countif) Creating Charts, Rename and Copy of Worksheets, Goal seek, consolidation</li> </ul>	
	<ul style="list-style-type: none"> <li>Power Point: Create Project Report, Create Slides, Animation, transition, Page Designing, Insert Image, View Page, and Print Review</li> </ul>	



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	<ul style="list-style-type: none"> <li>Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation</li> </ul>	
<b>3</b>	<b>WEB SPACE</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>Terminology – web, web server, web site, web page, protocols (HTTP, FTP, HTTPS, TCP/IP, SMTP), www, portal, IP address, URL, hosting a website, domain name, Search Engine</li> </ul>	
	<ul style="list-style-type: none"> <li>Email ID, Sending Data through email, Email components (subject, Receiver -To, CC, BCC, Message)</li> </ul>	
	<ul style="list-style-type: none"> <li>Working of Search Engine, How to Rank website (Organic Search and Paid Search), Search Engine Optimization (White HAT SEO, Black Hat SEO), SEO strategies (On Page SEO, OFF page SEO, Technical SEO)</li> </ul>	
	<b>TOTAL</b>	<b>30</b>

**Course Outcomes:**

CO1	Recognize when to use each of the Microsoft Office Programs to create professional and academic documents. Enables learners to perform calculations, auto filling of formulae and format rows and columns. Students will understand how to use functions for averages and calculate percentages in excel for a range of cells, manipulate date and time values and set printing options.
CO2	Understand the functioning of web browsers, related applications and enables to get through the concept of search engine optimization.
CO3	Understand Basic about Computers, Data Storage and different types of software

**Recommended Resources**

Reference Books -	<ul style="list-style-type: none"> <li>Microsoft Office Professional 2013 Step by Step By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couck</li> <li>Quick Start Guide from Beginner to Expert (Excel, Microsoft Office)</li> <li>Fundamentals of Computer</li> </ul>
<u>E-Resources</u>  Webliography:	<ul style="list-style-type: none"> <li>(EBook:<a href="https://play.google.com/books/reader?id=tsP15h9gr8MC&amp;14rep_rints=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PR7.w.2.1.0">https://play.google.com/books/reader?id=tsP15h9gr8MC&amp;14rep_rints=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PR7.w.2.1.0</a>)</li> <li><a href="https://play.google.com/books/reader?id=F1zbUaBtk7IC&amp;printsec=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PP1">https://play.google.com/books/reader?id=F1zbUaBtk7IC&amp;printsec=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PP1</a></li> </ul>



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Business Communication – I</b>		<b>Course Code: VFBC130</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	● <b>External Assessment</b>	<b>1</b>	<b>30</b>
	● <b>Internal Assessment</b>	<b>-</b>	<b>20</b>

**Course Objectives:**

1	To develop awareness of the communication process among the learners.
2	To make the learners master various aspects of 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 to enable students to write in clear, concise, persuasive and audience-centred ways.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Theory of Communication 1</b>	<b>15</b>
	A. <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	
	B. <b>Impact of Technology Enabled Communication:</b> Types – Internet, Blogs, E-Mail, Moodle, social media (Facebook, Twitter & WhatsApp: Advantages & Disadvantages)	
	C. <b>Communication at Workplace:</b> Channels – Formal and Informal; Vertical, Horizontal, Diagonal; Grapevine, Methods – Verbal and Non-Verbal (including Visual), Business Etiquettes	
	<b>Theory of Communication 2</b>	
	D. <b>Barriers to Communication:</b> Physical, Semantic / Language, Socio-Cultural, Psychological; Ways to Overcome Barriers to Communication	
	E. <b>Listening:</b> Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills	
<b>2</b>	<b>BUSINESS CORRESPONDENCE</b>	<b>15</b>



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	A. Theory of Business Letter Writing: Parts, Structure, Layouts - Full Block, Principles of Effective Letter Writing, Principles of effective E- mail Writing	
	B. Personal 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.	
	<b>LANGUAGE AND WRITING SKILLS</b>	
	A. Commercial Terms used in Business Communication (to be only discussed)	
	B. Paragraph Writing: Developing an idea, using appropriate linking devices, etc.; Cohesion and Coherence, etc.	
<b>Total</b>		<b>30</b>

**Course Outcomes:**

<b>CO1</b>	Students will understand communication complexities and the role of culture, background and attitudes and they will be able to apply listening and communication strategies in personal, professional and global context using appropriate channels.	L1, L3 And L4
<b>CO2</b>	Students will develop effective business writing skills and they will be able to use block format, commercial terms and paragraph structure to draft clear professional business messages.	L1, L3 And L4

**Recommended Resources**

Reference Books -	<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 Behaviour, 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</li> </ul>
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	<p>Relations Handbook, the Dartwell Co., Chicago.</p> <ul style="list-style-type: none"> <li>● Drucher, P.F. (1970) Technology, Management and Society, Pan Books.</li> <li>● Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.</li> <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><u>E-Resources</u></p> <p>Webliography:</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_saxon/business-letter-12043197">https://www.slideshare.net/draizelle_saxon/business-letter-12043197</a></li> </ul>



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Business Environment</b>		<b>Course Code: VFBE135</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	The students will learn basic concepts of Business and Business Environment.
<b>2</b>	Students will get knowledge on Business Ethics, and how to protect the consumers on ethical issues
<b>3</b>	The students will learn and develop awareness of emerging trends in International Environment strategies for going global and FDI.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Business and Its Environment:</b>	<b>10</b>
	a .Business Objectives : Meaning, Importance, Hierarchy of Objectives, steps in formulating objectives.	
	b.Business Environmental: Meaning of Business Environment, Factors affecting Business Environment, Environmental Analysis	
<b>2</b>	<b>Business and Society</b>	<b>10</b>
	a. Business Ethics	
	b. Business Entrepreneurship	
	c. Consumerism and consumer protection	
<b>3</b>	<b>International Environment</b>	<b>10</b>
	a. International Environment - I (strategies for going Global)	
	b. International Environment – II (Foreign Trade in India)	
	c. International Environment - III (FDI Investment flows)	
	d. Contemporary issues in CSR and corporate governance.	
<b>TOTAL</b>		<b>30</b>



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<b>Course Outcomes:</b>		
<b>CO1</b>	Enhance the student to get knowledge on Business and Its impact on business by understanding business environment.	L1,L2,L3,L4
<b>CO2</b>	Enhance students to maintain business ethics in business & society and how to protect the consumer.	L1,L2,L3,L4
<b>CO3</b>	Students will learn the international business strategies and FDI investments flows.	L1,L2,L3,L4
<b>CO4</b>	Students can understand ethical considerations and legal framework relevant to business operations.	L1,L2,L3,L4

<b>Recommended Resources</b>	
<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., New Delhi</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 JayatiSarkar and SubrataSarkar, 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> Webliography:</b>	



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester I</b>	
<b>Course Name: Ancient Indian Culture</b>		<b>Course Code: VFAI142</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>1</b>	<b>30</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>20</b>

**Course Objectives:**

<b>1</b>	To provide a general introduction to the ancient education system and sensitise the students to the contributions of ancient Indian traditions.
<b>2</b>	The students will be acquainted with Indian classical dance, music forms and temple architecture.
<b>3</b>	The students will be able to comprehend Ayurveda, Yoga, Meditation and Mindfulness for health and wellbeing

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Ancient Indian Education and Philosophy</b>	<b>10</b>
	A. Introduction to Indian Knowledge System	
	B. Ancient Indian Education System - Gurukul tradition	
	C. Indic scriptures/literature - Vedas, Upanishads, Bhagavat Geeta, Mahabharat	
	D. Indic religions - Hinduism, Buddhism, Jainism, Sikhism	
<b>2</b>	<b>Performing and Visual Arts in Ancient India</b>	<b>10</b>
	A. Indian Classical Dance	
	B. Indian Music	
	C. Temple Architecture	
<b>3</b>	<b>Medicine and Holistic Health in Ancient India</b>	<b>10</b>
	A. Fundamentals of ancient medicine - Ayurveda	
	B. Fundamentals of Yoga and Stress Management	
	<b>Total</b>	<b>30</b>

**Course Outcomes:**

<b>CO1</b>	Students will be able to explain the ancient Indian education system and its significance.	L1, L3. And L4
<b>CO2</b>	Students will apply the synthesis between Indian architecture, performing and visual arts.	L1, L3. And L4
<b>CO3</b>	Students will be able to analyse and evaluate the holistic nature of Indian medicine and its relevance in the contemporary era.	L2, L3. And L4
<b>CO4</b>	Students will be able to create its significance of the ancient Indian system.	L2, L3. And L4



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Recommended Resources	
<b>Reference Books -</b>	<ul style="list-style-type: none"><li>• Textbook on Indian Knowledge System by Michael Vaz, Manan Prakashan.</li><li>• Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan,</li><li>• History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata (2014).</li><li>• Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006).</li><li>• Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012)</li></ul>
<b><u>E-Resources</u></b> <b>Webliography:</b>	<a href="https://iksindia.org/">https://iksindia.org/</a> <a href="https://www.education.gov.in/nep/indian-knowledge-systems">https://www.education.gov.in/nep/indian-knowledge-systems</a> <a href="https://www.mygov.in/campaigns/iks/">https://www.mygov.in/campaigns/iks/</a> <a href="https://en.wikipedia.org/wiki/Indian_Knowledge_Systems">https://en.wikipedia.org/wiki/Indian_Knowledge_Systems</a>



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**EVALUATION PATTERN**

**INTERNAL EVALUATION**

• **For Major, Minor, Open Elective (OE), Vocational Skill (VSC) & Skill Enhancement (SEC) Courses**

Sr. No.	Description	Marks
<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 / Presentation	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>

**Note:** For OE from science faculty, practical examination of 40 marks will be conducted for Internal Evaluation.

• **For Ability Enhancement (AEC), Value Education (VEC) & Indian Knowledge System (IKS) Courses**

Sr. No.	Description	Marks
<b>I</b>	Project / Assignment / Presentation	10
<b>II</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>20</b>

• **For Co - Curricular (CC) Courses**

Sr. No.	Description	Marks
<b>I</b>	Class Test	15
<b>II</b>	Activities	35
	<b>TOTAL MARKS</b>	<b>50</b>



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**EXTERNAL EVALUATION**

• **For Major, Minor, Open Elective (OE), Vocational Skill (VSC) & Skill Enhancement (SEC) Courses**

- **Maximum Marks: 60**
- **Questions to be set: 04**
- **Duration: 2 Hours**
- **All Questions are compulsory carrying 15 marks each**

<b>Q. No.</b>	<b>Description</b>	<b>Marks</b>
<b>Q.1</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
<b>Q.2</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
<b>Q.3</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
<b>Q.4</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
	<b>TOTAL MARKS</b>	<b>60</b>

**Note:** Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.

• **For Ability Enhancement (AEC), Value Education (VEC) & Indian Knowledge System (IKS) Courses**

<b>Q. No.</b>	<b>Description</b>	<b>Marks</b>
<b>Q.1</b>	Attempt any two out three: (5 marks each)	<b>10</b>
<b>Q.2</b>	Attempt any two out three: (5 marks each)	<b>10</b>
<b>Q.3</b>	Attempt any two out three: (5 marks each)	<b>10</b>
	<b>TOTAL MARKS</b>	<b>30</b>



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• Distribution of marks as per Units, COs and Bloom's Taxonomy					
Unit	COs	Bloom's Taxonomy Level	Type of Question	Marks	Weightage (%)
1	CO1: Explain	Understanding (L1)	Short notes	15	25
2	CO2: Apply	Applying (L2)	Essay Type: Problem solving	15	25
3	CO3: Analyse/ Evaluate	Analysing/Evaluating (L3)	Essay Type: Case Study	15	25
4	CO4: Create	Creating (L4)	Essay Type – application-based task	15	25





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24.	Mr. Venkat Raman, Member, Syllabus Committee Visiting Faculty



# **Semester II**



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<b>B. Com (A &amp; F) Semester II</b>		
<b>Course Code</b>	<b>Full Name of Course (With Paper)</b>	<b>Credit Points</b>
VFFA150	Financial Accounting – II	4
VFFM151	Financial Management - I	2
	<b>Minor Course (Minor)</b>	
VFPM152	Principles of Management	2
	<b>Open Elective (OE) (Any One)</b>	4
VFRF175	Regulatory Framework of Business	
	<b>Vocational &amp; Skill Enhancement Course (VSEC)</b>	
	<b><u>Vocational Skill Course (VSC)</u></b>	
VFIF153	International Financial Reporting Standards - II	2
	<b><u>Skill Enhancement Course (SEC)</u></b>	
VFAU154	Auditing	2
	<b>Ability Enhancement Course (AEC)</b>	
VFBC181	Business Communication - II	2
	<b>Value Education Course (VEC)</b>	
VFIT186	Information Technology in Accounting & Finance – II (AI, Cloud Computing & Block Chain)	2
	<b>Indian Knowledge System (IKS)</b>	
	NA	
	<b>Co-curricular Course (CC)</b>	2
VCE190	Community Engagement Activities	
VCA189	Cultural Activities	
VNS191	National Service Scheme (NSS)	
VSA192	Sports Activities	
VYG193	Yoga	
VKB194	Rhythmic Narratives: History & Foundation of Kathak and Bollywood Dance	
VSS195	Sangeet Sadhna-I	
	<b>Total</b>	<b>22</b>



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Financial Accounting II</b>		<b>Course Code: VFFA150</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>4</b>	
<b>Number of Credits</b>		<b>4</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

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

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>ACCOUNTING FROM INCOMPLETE RECORDS</b>	<b>15</b>
	1) Introduction.	
	2) Problems on Preparation of Final Accounts of Proprietary Trading Concern.	
	3) Conversion Method (including- preparation of cash/ bank account).	
<b>2</b>	<b>CONSIGNMENT ACCOUNT</b>	<b>15</b>
	1) Introduction to Consignment.	
	2) Accounting for Consignment Transactions & Valuation of Stock.	
	3) Invoicing of Goods at Higher Price, (Inclusion Overriding Commission, Normal/Abnormal Losses).	
<b>3</b>	<b>BRANCH ACCOUNTS</b>	<b>15</b>
	1) Meaning / Classification of Branches & Branch Accounting.	
	2) Accounting for Dependent Branch Not Maintaining Full Books- Debtors Method.	
	3) Stock and Debtors Method.	
<b>4</b>	<b>FIRE INSURANCE CLAIMS</b>	<b>15</b>
	1) Introduction to Fire Insurance.	



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	2) Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy including - Loss of Profit and Consequential Loss.	
	<b>TOTAL</b>	<b>60</b>

**Course Outcomes:**

<b>CO1</b>	Learners will be able to understand the conversion of a single-entry system into a double entry system and will be able to evaluate profit and loss through creating ledger accounts and obtain information related to other major transactions.	L1, L3, L4
<b>CO2</b>	Learners will be able to understand the features and accounting of consignment business in the books of consignor and consignee both along with application of the technique of computing the value of closing stock lying with the consignor.	L1, L2, L4
<b>CO3</b>	Learners will be able to understand the application of branch accounting for small branches by debtors' system and for large concerns by stock and debtors' system.	L1, L2
<b>CO4</b>	Students will be able to understand the importance and accounting treatment of fire insurance along with calculation of actual claims and create ledger accounts.	L1, L4

**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.</li> </ul>
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	<p>Ltd.,Mumbai</p> <ul style="list-style-type: none"> <li>• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi</li> <li>• FinancialAccountingbyM.MukherjeeandM.Hanif,TataMcGraw HillEducationPvt.Ltd.,NewDelhi</li> <li>• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul>
<p><b><u>E-Resources</u></b></p> <p><b>Webliography:</b></p>	-



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Financial Management - I</b>		<b>Course Code: VFFM151</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	This course will enable the students to understand meaning of financial management and various sources of finance which are available in the market.
<b>2</b>	This course will enable the students to analyse the different types of risks available in the business and its measurement to minimise the same.
<b>3</b>	This course will enable the students to understand This course will enable the students to analyse and understand various costs of capital.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT &amp; TYPES OF FINANCING</b>	<b>10</b>
	a. Introduction, meaning, scope and objectives	
	b. Profit Vs. Value Maximization	
	c. Needs of Finance and Sources: Long Term, Medium Term, Short-Term Long-Term Sources of Finance Short Term Sources of Finance	
<b>2</b>	<b>LEVERAGES</b>	<b>10</b>
	a. Introduction of leverages, vertical Income statement and vertical Balance sheet	
	b. Types of leverages: operating leverage, financial leverage & Combined Leverage	
	c. Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	
<b>3</b>	<b>COST OF CAPITAL</b>	<b>10</b>
	a. Introduction, Definition, and Importance of Cost of Capital	
	b. Measurement of Cost of Capital WACC (Including Practical Problems)	
	<b>TOTAL</b>	<b>30</b>





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<b>Course Outcomes:</b>		
<b>CO1</b>	The learner will understand the basic concept of financial management along with the various sources which are available in the market to raise funds for the business	L1
<b>CO2</b>	The learner will be able to analyse and measure the risks available in the business.	L1, L2, L3, L4
<b>CO3</b>	The learner will understand introduction, measurement, and practical application of cost of capital.	L1, L2, L3, L4
<b>CO4</b>	The learner will understand the practical aspect of financial management.	L1, L2, L3, L4

<b>Recommended Resources</b>	
<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi</li> <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>• Financial Management: Text and Problems by M. Y. Khan and P. K. Jain, Tata Mc Graw Hill, New Delhi</li> <li>• Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi</li> </ul>
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Principles of Management</b>		<b>Course Code: VFPM152</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	To make students aware of functions of management. To make students aware of how management functions are performed in any financial institute
<b>2</b>	To make students aware of important concepts of organising, motivating ,staffing, leadership styles and controlling .

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Concepts, Planning and Organisation</b>	<b>15</b>
	• Introduction to Management and its Definition	
	• Nature and importance of Management	
	• Levels skills and Principles of Management	
	• Definition, Importance and Process of Planning	
	• Limitations and Features of Sound Planning	
	• Features and Process of Decision-making	
	• Definition, Nature and Significance of Organisation	
	• Process and Principles of Organisation	
	• Formal and Informal Organisation – Features, Advantages and Disadvantages	
	• Centralisation and Decentralisation – Factors, Merits and Demerits	
	• Departmentation	
<b>2</b>	<b>Staffing, Directing and Controlling</b>	<b>15</b>
	• Meaning and Importance of Staffing	
	• Recruitment, its Sources and Selection Procedure	
	• Distinction between Recruitment and Selection	
	• Employment Tests and Types of Interviews	
	• Meaning and Importance of Directing	
	• Principles of Directing	
	• Leadership Traits and Styles	



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	<ul style="list-style-type: none"> <li>• Motivation – Importance and Factors</li> </ul>	
	<ul style="list-style-type: none"> <li>• Co-ordination – Meaning, Features and Importance</li> </ul>	
	<ul style="list-style-type: none"> <li>• Meaning and Steps in Controlling</li> </ul>	
	<ul style="list-style-type: none"> <li>• Essentials of a Good Control System</li> </ul>	
	<b>TOTAL</b>	<b>30</b>

**Course Outcomes:**

<b>CO1</b>	Students will gain understanding of management concept, issues and challenges in applying it.	L1, L2, L3, L4
<b>CO2</b>	Students will evaluate management functions and its impact on creating positive organization environment.	L1, L2, L3, L4

**Recommended Resources**

<b>Reference Books -</b>	<ul style="list-style-type: none"> <li>• Principles of Management, T.Ramaswamy Himalaya Publications, Mumbai.</li> <li>• Practices and Principles of Management L.M. Prasad, S.Chand and Sons Education Publishers, New Delhi.</li> <li>• Business Maharajas, Gita PiramaI, Penguin Books, New Delhi.</li> <li>• Wisdom of Indian Business Leadership, G. Narayana, English Edition Publishers and Distributors India Pvt, Ltd.</li> <li>• In Search of Change Maestros Pritam Singh and Asha Bhandarkar, Sage Publications, UK</li> </ul>
<b><u>E-Resources</u></b>  <b>Webliography:</b>	



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Regulatory Framework of Business</b>		<b>Course Code: VFRF175</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>4</b>	
<b>Number of Credits</b>		<b>4</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	To enable students to understand the meaning of contract, essentials of valid contract and terms associated with contract.
<b>2</b>	To generate awareness about types of goods, conditions and warranties and right of seller and buyer under Sale of Goods Act.
<b>3</b>	To expose students to various Negotiable Instruments and the concept of dishonour of cheque.
<b>4</b>	To enable students to understand their Rights as consumer and redressal forums in case of disputes.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>INDIAN CONTRACT ACT, 1872</b>	<b>20</b>
	a. Nature and Classification of Contract	
	b. Offer and Acceptance, capacity of parties	
	c. Free Consent, Consideration	
	d. Legality of object, Agreement declared void.	
	e. Performance, Discharge of Contract, Remedies for Breach of Contract, Indemnity, Guarantee, Agency.	
<b>2</b>	<b>SALE OF GOODS ACT, 1930</b>	<b>15</b>
	a. Goods and their classification	
	b. Price, Conditions, Warranties	
	c. Transfer of property in goods	
	d. Performance of contract	
	e. Rights of Unpaid seller	
<b>3</b>	<b>NEGOTIABLE INSTRUMENTS ACT, 1881</b>	<b>15</b>
	a. Definition, Features of Negotiable Instruments	
	b. Promissory Notes	
	c. Bills of Exchange	
	d. Cheque, Holder in due course	



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	e. Crossing of cheque, dishonour and discharge of negotiable instruments	
	<b>CONSUMER PROTECTION ACT, 2019</b>	
<b>4</b>	a. Definitions	<b>10</b>
	b. Rights of consumers and Redressal Forum	
	c. Amendments under the Act	
	<b>TOTAL</b>	<b>60</b>

**Course Outcomes:**

<b>CO1</b>	The students will Understand basic elements of a valid contract and terms associated with the contract and analyse execution and non-execution of the contract under certain circumstance.	L1, L2, L3, L4
<b>CO2</b>	They will know about sale and purchase of movable goods, types of goods, rights and duties of seller and buyer and apply if the deal of goods fail.	L1, L2,
<b>CO3</b>	Will gain the knowledge of Negotiable instruments and evaluate the legal consequences against dishonour of those instruments.	L1, L3, L4
<b>CO4</b>	The students will understand rights and duties of a consumer and redressal procedure and will be able to create, evaluate and apply all the legal provisions learnt under the required circumstances	L1, L2, L3, L4

**Recommended Resources**

<b>Reference Books -</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>
<b><u>E-Resources</u></b>	
<b>Webliography:</b>	



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<b>F.Y B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: IFRS – II</b>		<b>Course Code: VFIF153</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	To provide students with a conceptual and regulatory understanding of international and Indian accounting standards related to financial statement presentation, asset measurement, and revenue recognition.
<b>2</b>	To equip students with the ability to interpret and apply selected IFRS, IAS, and Ind AS in real-world financial reporting scenarios.
<b>3</b>	To develop analytical skills for comparing accounting treatments under different standards and solving practical problems using relevant standards and disclosure guidelines.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Financial Instruments &amp; Leasing</b> IFRS 9 Ind AS 109 IAS 7 Ind AS 116	<b>15</b>
<b>2</b>	<b>Consolidation, Provisions &amp; Taxation</b> IFRS 10 Ind AS 110 IAS 12 Ind AS 37	<b>15</b>
	<b>TOTAL</b>	<b>30</b>

**Course Outcomes:**

	After completion of the course the students will be able:	
<b>CO1</b>	To understand the conceptual framework and the need for convergence of accounting standards under IFRS and Ind AS.	<b>L1</b>
<b>CO2</b>	To know relevant provisions of IAS, IFRS and Ind to practical accounting scenarios and problems.	<b>L2</b>
<b>CO3</b>	To analyze the differences and similarities between IFRS, IAS, and Ind AS in the context of asset measurement, revenue recognition, and impairment.	<b>L3</b>
<b>CO4</b>	To evaluate financial statement disclosures and compliance with the selected standards using real-world annual reports and case studies.	<b>L4</b>



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Recommended Resources	
Reference Books -	<ul style="list-style-type: none"><li>• <b>CA Kamal Garg</b> – <i>IFRS &amp; Ind AS: A Comparative Study</i> - Bharat Law House</li><li>• <b>B.D. Chatterjee</b> – <i>Illustrated Guide to Indian Accounting Standards (Ind AS)</i> - Taxmann Publications</li><li>• <b>T.P. Ghosh</b> – <i>Understanding Ind AS: For Students and Professionals</i> - Taxmann Publications</li><li>• <b>International Accounting Standards Board (IASB)</b> – <i>IFRS Foundation Official Standards</i></li></ul>
<u>E-Resources</u>	
Webliography:	



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Auditing</b>		<b>Course Code: VFAU154</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>2</b>	<b>60</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>40</b>

**Course Objectives:**

<b>1</b>	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.
<b>2</b>	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.
<b>3</b>	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.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>INTRODUCTION TO AUDITING</b>	<b>10</b>
	a. Financial Statements & Users of Financial Information	
	b. Meaning, Definition, Features & Objectives of Auditing	
	c. Errors & Frauds (including Detection of Errors if Trial Balance does not tally)	
	d. Window Dressing & Secret Reserve	
	e. Auditor's Duties regarding Frauds	
	f. Auditor's Responsibility for Errors & Frauds	
	g. Advantages & Limitations of Auditing	
	h. Principles of Audit	
	i. Types of Audits (Statutory & Non-Statutory Audit)	
	j. Annual Audit & Interim Audit	
	k. Qualities of Auditor	
<b>2</b>	<b>AUDIT PLANNING, PROCEDURES AND DOCUMENTATION</b>	<b>10</b>
	a. Audit Planning	
	b. Audit Programme	
	c. Audit Procedures	
	d. Audit Working Papers (excluding Auditor's Right of Lien)	





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	e. Audit Notebook	
<b>3</b>	<b>AUDITING TECHNIQUES AND INTERNAL AUDIT</b>	<b>10</b>
	a. Test Check	
	b. Internal Control <ul style="list-style-type: none"> <li>- Meaning &amp; Purpose of Internal Control</li> <li>- Objectives of Internal Control</li> <li>- Auditor's Duties regarding Internal Control</li> <li>- Internal Control for Cash Sales &amp; Credit Sales</li> <li>- Internal Control for Debtors</li> <li>- Internal Control for Purchases</li> <li>- Internal Control for Creditors</li> </ul>	
	c. Internal Audit <ul style="list-style-type: none"> <li>- Meaning &amp; Objectives of Internal Audit</li> <li>- Scope of Internal Audit</li> <li>- Usefulness of Internal Audit</li> <li>- Internal Audit Vs External (Statutory) Audit</li> <li>- Internal Audit of Companies</li> </ul>	
	<b>TOTAL</b>	<b>30</b>

**Course Outcomes:**

<b>CO1</b>	The learner will understand the basic concepts related to audit.	L1
<b>CO2</b>	The learners will gain knowledge about audit planning, the procedures involved in conducting the audit & compilation of various evidences obtained while conducting audit.	L1, L4
<b>CO3</b>	The learner will learn to apply the techniques in conducting an audit of Financial Statements.	L1, L2
<b>CO4</b>	The learners will be able to gain knowledge about the basic concepts & different terms used in Audit, various methodologies in Audit and application of different techniques while conducting Audit.	L1, L2, L3, L4

**Recommended Resources**

<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> </ul>
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	<ul style="list-style-type: none"><li>Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi</li></ul>
<b><u>E-Resources</u></b>  <b>Webliography:</b>	



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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Business Communication - II</b>		<b>Course Code: VFBC181</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	● <b>External Assessment</b>	<b>1</b>	<b>30</b>
	● <b>Internal Assessment</b>	<b>-</b>	<b>20</b>

**Course Objectives:**

1	To develop awareness of the communication process among the learners.
2	To make the learners master various aspects of 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 to enable students to write in clear, concise, persuasive and audience-centred ways.
5	To enable the students to develop the awareness of communication technology.

<b>Unit</b>	<b>Content</b>	<b>Unit</b>
<b>1</b>	<b>GROUP COMMUNICATION 1</b>	<b>1</b>
	<b>Presentations:</b> (To be tested in Tutorials/Internals only) Principles and techniques of effective presentation; How to make an effective PowerPoint presentation.	
	<b>Interviews:</b> Group Discussion; Preparing for an Interview; Types of Interviews – Selection, Appraisal, Grievance, Exit, etc.	
	<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.	
	<b>GROUP COMMUNICATION 2</b>	
	<b>Conference:</b> Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Video and Tele-Conferencing.	
	<b>Public Relations:</b> Meaning of PR, Functions of PR Department, External and Internal Measures of PR.	
<b>2</b>	<b>BUSINESS CORRESPONDENCE</b>	<b>15</b>
	<b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection Letters of Inquiry, Letters of Complaints, Claims, Adjustments, Sales Letters, Consumer Grievance Letters, Letters under Right to Information (RTI) Act	
	<b>LANGUAGE AND WRITING SKILLS</b>	



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	<b>Reports:</b> Parts, Types: Feasibility Reports, Investigative Reports, Progress Report, Confidential Performance Report, etc.	
	<b>Summarisation:</b> Identification of main and supporting/sub points; Presenting these in a cohesive manner.	
	<b>Total</b>	<b>30</b>

Course Outcomes:		
<b>CO1</b>	Develop effective communication skills for group interactions, including presentations, interviews, meetings, conferences, and public relations.	L1, L3 And L4
<b>CO2</b>	Master business correspondence and professional writing, including trade letters, reports, and summarization techniques.	L1, L3 And L4

Recommended Resources	
Reference Books -	<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 Behaviour, 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, Forrester, Dan and Coolman, Aubrey (1967) Public Relations Handbook, the Dartwell Co., Chicago.</li> <li>● Drucker, P.F. (1970) Technology, Management and Society, Pan Books.</li> <li>● Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.</li> <li>● Eyre, E.C. (1985) Effective Communication Made Simple, Rupa and Co.</li> <li>● Fisher Dalmar, (1999), Communication in Organisation, Jaico Publishing House.</li> </ul>



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	<ul style="list-style-type: none"> <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>
<u>E-Resources</u>  Webliography:	<ul style="list-style-type: none"> <li>● <a href="http://www.garreynolds.com/preso-tips/design/( how to make ppts)">http://www.garreynolds.com/preso-tips/design/( how to make ppts)</a></li> <li>● <a href="https://www.slideshare.net/sekharkls/group-discussion-ppt (GD)">https://www.slideshare.net/sekharkls/group-discussion-ppt (GD)</a></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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<b>FY B. Com (Accounting &amp; Finance)</b>		<b>Semester II</b>	
<b>Course Name: Information Technology in Accounting &amp; Finance - II</b>		<b>Course Code: VFIT186</b>	
<b>Lectures per week (1 Lecture is of 60 minutes)</b>		<b>2</b>	
<b>Number of Credits</b>		<b>2</b>	
<b>Evaluation System</b>	<b>Assessment</b>	<b>Hours</b>	<b>Marks</b>
	• <b>External Assessment</b>	<b>1</b>	<b>30</b>
	• <b>Internal Assessment</b>	<b>-</b>	<b>20</b>

<b>Course Objectives:</b>	
1	To understand different emerging technology. Understand real use of Internet and AI
2	To recognize the application of web-based technologies for e-commerce, electronic data transfer, security etc.
3	To understand the need of Computerized accounting software, Basic training in using accounting software- TALLY.

<b>Unit</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>INTRODUCTION TO INTERNET AND OTHER EMERGING TECHNOLOGIES</b>  Introduction – Network components (Server, Client, protocols, Network Interface card, routers, switches), Types of Networks (Peer to peer, server Client), Internet, Intranet, Extranet.  Network emerging technologies (IOT, Cloud networking, AI, Machine learning, edge computing)  Features of AI (deep learning, natural language processor, chatbot, perception, facial recognition, imitate human cognition)	<b>10</b>
<b>2</b>	<b>E-Commerce</b>  Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce	<b>10</b>
<b>3</b>	<b>COMPUTERISED ACCOUNTING SYSTEM</b>	<b>10</b>



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	<ul style="list-style-type: none"> <li>• Introduction and meaning, Uses and Benefits Role, Need and requirements of computerized accounting</li> <li>• Basic requirements of computerized accounting system Limitations of computerized accounting system</li> <li>• Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e., what accounts and books are needed and what are the desired output i.e., financial reports and other reports.</li> <li>• Accounting Software Introduction and meaning, Advantages of accounting software. Uses of Accounting software Various accounting softwares</li> <li>• Accounting software TALLY – Accounting and reports</li> </ul>	
	<b>Total</b>	<b>30</b>

**Course Outcomes:**

CO1	Understand real use of AI and internet. Understand different Network types
CO2	Enables the learner to use advanced functions and productivity in commerce.
CO3	Understand use of Accounting Software

**Recommended Resources**

Reference Books -	<ul style="list-style-type: none"> <li>❖ Information Technology for Management, 6TH ED (With CD) By Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)</li> <li>❖ Microsoft Office Professional 2013 Step by Step By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch</li> <li>❖ Tata McGraw Hill Joseph, P.T. : E-commerce An Indian Perspective(Ch-13,Ch-14)</li> <li>❖ Computer Viruses and Related Threats: A Management Guide (Ch-2, Ch-3) By John P. Wack, LisaJ.Carnahan</li> <li>❖ Electronic Commerce - Technologies &amp; Applications. Bharat, Bhaskar</li> </ul>
<u>E-Resources</u>  Webliography:	<ul style="list-style-type: none"> <li>❖ (EBook:<a href="https://play.google.com/books/reader?id=tsP15h9gr8MC&amp;printsec=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PR7.w.2.1.0">https://play.google.com/books/reader?id=tsP15h9gr8MC&amp;printsec=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PR7.w.2.1.0</a>)</li> <li>❖ <a href="https://play.google.com/books/reader?id=F1zbUaBtk7IC&amp;printsec=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PP1">https://play.google.com/books/reader?id=F1zbUaBtk7IC&amp;printsec=frontcover&amp;output=reader&amp;hl=en&amp;pg=GBS.PP1</a></li> </ul>



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**EVALUATION PATTERN**

**INTERNAL EVALUATION**

- For Major, Minor, Open Elective (OE), Vocational Skill (VSC) & Skill Enhancement (SEC) Courses

Sr. No.	Description	Marks
<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 / Presentation	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>

**Note:** For OE from science faculty, practical examination of 40 marks will be conducted for Internal Evaluation.

- For Ability Enhancement (AEC), Value Education (VEC) & Indian Knowledge System (IKS) Courses

Sr. No.	Description	Marks
<b>I</b>	Project / Assignment / Presentation	10
<b>II</b>	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	<b>TOTAL MARKS</b>	<b>20</b>

- For Co - Curricular (CC) Courses

Sr. No.	Description	Marks
<b>I</b>	Class Test	15
<b>II</b>	Activities	35
	<b>TOTAL MARKS</b>	<b>50</b>





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**EXTERNAL EVALUATION**

• **For Major, Minor, Open Elective (OE), Vocational Skill (VSC) & Skill Enhancement (SEC) Courses**

- **Maximum Marks: 60**
- **Questions to be set: 04**
- **Duration: 2 Hours**
- **All Questions are compulsory carrying 15 marks each**

<b>Q. No.</b>	<b>Description</b>	<b>Marks</b>
<b>Q.1</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
<b>Q.2</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
<b>Q.3</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
<b>Q.4</b>	Full Length Question <b>OR</b> Full Length Question	<b>15</b>
	<b>TOTAL MARKS</b>	<b>60</b>

**Note:** Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.

• **For Ability Enhancement (AEC), Value Education (VEC) & Indian Knowledge System (IKS) Courses**

<b>Q. No.</b>	<b>Description</b>	<b>Marks</b>
<b>Q.1</b>	Attempt any two out three: (5 marks each)	<b>10</b>
<b>Q.2</b>	Attempt any two out three: (5 marks each)	<b>10</b>
<b>Q.3</b>	Attempt any two out three: (5 marks each)	<b>10</b>
	<b>TOTAL MARKS</b>	<b>30</b>



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• Distribution of marks as per Units, COs and Bloom's Taxonomy					
Unit	COs	Bloom's Taxonomy Level	Type of Question	Marks	Weightage (%)
1	CO1: Explain	Understanding (L1)	Short notes	15	25
2	CO2: Apply	Applying (L2)	Essay Type: Problem solving	15	25
3	CO3: Analyse/ Evaluate	Analysing/Evaluating (L3)	Essay Type: Case Study	15	25
4	CO4: Create	Creating (L4)	Essay Type – application based task	15	25



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**--THE END--**

