

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)
(A & F) PROGRAMME
FIRST YEAR
SEMESTER I AND II

Under Choice Based Credit System,
Grading and Semester System
(To be implemented from
Academic Year 2024-2025)

Board of Studies

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PROGRAM OUTCOMES

- PO 1: Strong foundation in accounting techniques, treating them as essential tools for processing and interpreting meaningful enterprise data
- PO 2: To equip students with ability to provide valuable insights into a management decision by effectively utilizing financial data
- PO 3: Students will master the creation of accounting statement
- PO 4: Enable understanding complex Laws
- PO 5: Empowers to advise on tax implications and advantages of keys business decisions
- PO 6: 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. Com (A & F) SEMESTER I		
Course Code	Full Name of Course (With Paper Name)	Credit Point
	Major Course/s (Major)	
VGVUCFMFA101	Financial Accounting – I	4
VGVUCFMCA101	Cost Accounting – I	2
	Minor Course/s (Minor)	
	NA	
	Open Elective (OE) (Any One)	4
VGVUOE113	Basics of Physics	
VGVUOE114	Environmental Biotechnology	
VGVUOE116	Food and Nutrition	
VGVUOE117	Fundamentals of Information Technology	
VGVUOE118	Fundamentals of Web Design	
VGVUOE119	History of Media	
VGVUOE123	The India Story	
VGVUOE124	Visual Communication	
	Vocational & Skill Enhancement Course (VSEC)	
	<u>Vocational Skill Courses (VSC)</u>	
VGVUFVS101	Business Mathematics	2
	<u>Skill Enhancement Course (SEC)</u>	
VGVUFSE101	Information Technology in Accounting & Finance - I	2
	Ability Enhancement Course (AEC)	
VGVUF AE101	Business Communication – I	2
	Value Education Course (VEC)	
VGVUVE105	Business Environment	2
	Indian Knowledge System (IKS)	
VGVUIKS102	Ancient Indian Culture	2
	Co-curricular Course (CC)	2
VGVUCC101	Community Engagement Activities	
VGVUCC102	Cultural Activities	
VGVUCC103	National Service Scheme (NSS)	
VGVUCC104	Sports Activities	
VGVUCC105	Yoga	
	Total	22



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Financial Accounting – I		Course Code: VGVUCFMFA101	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	2	60
	<ul style="list-style-type: none"> • Internal Assessment 	-	40

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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Unit	Content	No. of Lectures
1	ACCOUNTING STANDARDS ISSUED BY ICAI	15
	a. Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS:	
	b. AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustration	
	c. AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations	
	d. AS - 10 : Property, Plant and Equipment (a) Meaning and Scope (b) Recognition (c) Cost Model (d) Revaluation Model (e) Depreciation (f) Disclosure (g) Illustrations	
2	CLASSIFICATION OF INCOME & EXPENSES AND FINAL ACCOUNTS	15
	a. Classifications of Income, Expenditure and Receipts based on capital and revenue	
	b. Adjustments and Closing Entries	
	c. Final Accounts of Manufacturing Concerns (Proprietary Firm)	
3	DEPARTMENTAL FINAL ACCOUNTS	15
	a. Meaning	
	b. Basis of Allocation of Expenses and Incomes / Receipts	
	c. Inter Departmental Transfer: At Cost Price and Invoice Price	
	d. Stock Reserve	
	e. Departmental Trading and Profit and Loss Account and Balance Sheet	
4	INVENTORY VALUATION & ACCOUNTING FOR HIRE PURCHASE	15
	a. AS 2 : Inventory (Stock) Valuation - Meaning, Definition - Applicability - Measurement of Inventory - Explanation with Illustrations - Disclosure in Final Account - Practical problems on FIFO, Weighted Average Method & on Stock Reconciliation.	



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	b. Hire Purchase Transactions - Meaning - Calculation of Interest - Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price - Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor - (Including Default, Repossession and Calculation of Cash Price)	
	TOTAL	60

Course Outcomes:	
CO1	To equip the learner with fundamental concepts of Book Keeping & Accountancy and impart the knowledge about basic terminologies, concepts of accounting & applicability of several accounting standards.
CO2	A. Students will be able to distinguish between various types of expenditure & receipts. B. Learners will be able to discern the cost of goods manufactured during the financial year and to enumerate the amount of any profit or loss occurred during the manufacturing process.
CO3	Students will be able to comprehend the apportionment of common expenditure of the organization among various departments on appropriate basis and will be able to grasp the accounting treatment of inter-departmental transfer & un-realised profit on unsold stock.
CO4	A. To understand the worth of unsold inventory while preparing financial statements at the end specific period using periodic & perpetual inventory valuation systems. B. To understand salient features and vital accounting treatment related to hire purchase accounting.

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Recommended Resources	
Reference Books -	<ul style="list-style-type: none">• Introduction to Accountancy -T. S. Grewal (S. Chand & Co.)• Double Entry Book Keeping- J. R. Batliboi.• Double Entry Book Keeping - M. M. Chokshi• Advanced Accounts -Shukia& Grewal (S. Chand & Co.)• Advanced Accountancy - R.L.Gupta&M.Radhaswamy• Accounting Standards -Institute of Chartered Accountants of India. New Delhi• Gupa S C & Shukla, M C: Advanced Accounts Vol.1. New Delhi. S. Chand &CompanyLtd
<u>E-Resources</u> Webliography:	

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Cost Accounting – I		Course Code: VGVUCFMCA101	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

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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Unit	Content	No. of Lectures
1	A. INTRODUCTION TO COST ACCOUNTING	10
	Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting	
	Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases	
	B. MATERIAL COST	
	Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	
2	LABOUR COST	10
	The Concept Composition of Labour Cost Labour Cost Records	
	Overtime / Idle Time / Incentive Schemes	
3	OVERHEADS	10
	Overheads: The Concept.	
	Classification of overheads on primary & secondary bases.	
TOTAL		30

Course Outcomes:

CO1	To equip the learner with the Knowledge about the concepts of cost accounting, cost classification, identification of stock levels & calculation of Economic Order Quantity
CO2	To understand and know the calculation of wages of workers
CO3	Learners will be able to Know the calculation of overheads required for making the product

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Recommended Resources	
Reference Books -	<ul style="list-style-type: none">• 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 JawaharLaland 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
<u>E-Resources</u> Webliography:	

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Basics of Physics		Course Code: VGVUOE113	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	2	60
	<ul style="list-style-type: none"> • Internal Assessment 	-	40

Course Objectives:

1	To equip the students with fundamentals of physical entities and their measurements.
2	To equip the students with basics of electrical home appliances.
3	To equip the students with the use of different measuring tools.

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Unit	Content	No. of Lectures
1	Basics of Measurements	15
	a. System of Units of Measurement	
	b. Fundamental / Derived Units	
	c. Measurement of Units	
	d. Conversion of Units	
	e. Accuracy and Error in Measurement	
2	Basics of Physics	15
	a. Types of Forces	
	b. Refraction and Reflection	
	c. Electrostatics	
	d. Magnetism	
	e. Electromagnetic waves and communication	
3	Basics of Electricity	15
	a. Introduction to Electricity	
	b. Conductor, Semiconductor and Insulator	
	c. Electric charge and current	
	d. Voltage, Resistance and Power	
	e. AC and DC circuits and Equipment's	
4	Hands on Training	15
	a. Use of various measurement tools	
	b. Use of a basic tool-kit	
	c. Use of Multi-meter	
	d. Building and testing of basic electrical circuits	
	TOTAL	60

Course Outcomes:

CO1	The student will be able to measure various physical quantities using appropriate tools
CO2	The student will be introduced to various natural phenomena and will be able to relate concepts of physics in daily life
CO3	The student will understand the role of electricity in daily applications
CO4	The students will be able to use different measuring instruments.

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> • Concept of Physics by H. C. Verma • Concepts of Physics by Haliday and Reaznik • ABC of Physics by S. L. Arora
<u>E-Resources</u>	
Webliography:	



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Business Mathematics		Course Code: VGVUFVS101	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:	
1	To enable the students to combine practical and theoretical knowledge of Mathematics.
2	To equip the students with fundamentals of Financial Mathematics and Counting Principles.
3	To equip the students with fundamentals of Logic and Inference Theory for logical reasoning and drawing conclusions.



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Unit	Content	No. of Lectures
1	Elementary Financial Mathematics	15
	a. Simple and Compound Interest: Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest, depreciation of assets	
	b. Annuity: Definition and types, present and future value, sinking fund, nominal and effective rate of annuity, Equated Monthly Instalment (EMI), amortization table	
	c. Functions: Standard mathematical functions, economic functions, Break Even and Equilibrium points	
	d. Counting: Addition and Multiplication principles, factorial, permutation and combination (definition and simple problems)	
2	Fundamentals of Mathematical Logic	15
	a. Propositional Logic: Propositions, logical connectives, compound propositions, applications of propositional logic, logical equivalence, DeMorgan's laws	
	b. Predicates and Quantifiers: Predicates, quantifiers (Universal and Existential), logical equivalence involving quantifiers, negating quantified statements, nested quantifiers	
	c. Rules of Inference: Argument, premise, conclusion, valid/invalid arguments, applications of rules of inference, fallacies	
	d. Methods of Proofs: Direct proofs, Proofs by contraposition, Proofs by contradiction	
Total		30

Course Outcomes:

CO1	Students will be able to analyse different schemes while investing/borrowing money and will be able to estimate a quantity by knowing the relation between the variables and also be able to analyse the possible outcomes for decision making.
CO2	Students will be able to convert problems into logical statements and be able to perform logical operations to draw inferences and will be able to apply logical approaches for reasoning in decision making problems.

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Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> • 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. • 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. • 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 Co. Ltd., 1987, Chapters 9 to 11 & 16. • Discrete Mathematics & Its Applications, Seventh Edition by Kenneth H. Rosen. • Discrete Mathematics & with Applications, Forth Edition by Susanna S. Epp
<u>E-Resources</u> Webliography:	

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Information Technology in Accounting & Finance - I		Course Code: VGVUFSE101	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:	
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 the latest MS-Office Software system problems.
2	To understand & apply essential Excel function and formulas To develop proficiency in using Excel as a powerful tool for financial analysis.
3	To recognize the application of web-based technologies. To understand basic concepts of Email, Internet and websites, domains, and security therein



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Unit	Content	No. of Lectures
1	OFFICE PRODUCTIVITY TOOLS	10
	<ul style="list-style-type: none"> MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up. 	
	<ul style="list-style-type: none"> MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up. 	
	<ul style="list-style-type: none"> Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, and Print Review and Set-up. 	
	<ul style="list-style-type: none"> Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation 	
2	WEB SPACE	10
	<ul style="list-style-type: none"> Use of Various Web Browsers 	
	<ul style="list-style-type: none"> Downloading 	
	<ul style="list-style-type: none"> Create New email ID 	
	<ul style="list-style-type: none"> Sending Data through email 	
3	INTRODUCTION TO INTERNET AND OTHER EMERGING TECHNOLOGIES	10
	<ul style="list-style-type: none"> Introduction – Internet components 	
	<ul style="list-style-type: none"> electronic commerce – e-commerce applications – Electronic Data Exchange, Extranet Payment systems – Risks and security considerations Legal issues – Other emerging technologies - Cyber Law 	
	TOTAL	30

Course Outcomes:

CO1	Recognize when to use each of the Microsoft Office Programs to create professional and academic documents.
CO2	Enables learners to perform calculations, auto filling of formulae and format rows and columns.
CO3	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.
CO4	Enables learners to make use of web technologies and Understand E-security, computer threats, cyber laws and information security environment



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

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Business Communication - I		Course Code: VGVUFAE101	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	1	30
	<ul style="list-style-type: none"> • Internal Assessment 	-	20

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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Unit	Content	No. of Lectures
1	Theory of Communication 1	15
	A. Concept of Communication: 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. Impact of Technology Enabled Communication: Types – Internet, Blogs, E-Mail, Moodle, social media (Facebook, Twitter & WhatsApp: Advantages & Disadvantages)	
	C. Communication at Workplace: Channels – Formal and Informal; Vertical, Horizontal, Diagonal; Grapevine, Methods – Verbal and Non-Verbal (including Visual), Business Etiquettes	
	Theory of Communication 2	
	D. Barriers to Communication: Physical, Semantic / Language, Socio-Cultural, Psychological; Ways to Overcome Barriers to Communication	
E. Listening: Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills		
2	BUSINESS CORRESPONDENCE	15
	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.	
	LANGUAGE AND WRITING SKILLS	
	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.		
Total		30

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Course Outcomes:	
CO1	A. Students can identify the complexities in communication.
	B. Students become enabled to be a part of the growth and development of global communities which share knowledge, learning and best practices.
	C. Students learn to identify the appropriate use of different channels of oral and written communication in business.
	D. Students learn the significance of factors such as background, experience, attitudes, cultural beliefs and self-esteem in communication.
	E. Students learn to use listening skills to create more effective, less confrontational, more productive professional and personal relationships. Students learn to use strategies appropriately to improve one's ability to listen and to understand people.
CO2	A. Students learn to recognize key parts of a business letter. Students learn the block format of a business letter. Students learn to understand the professional nature of a business letter.
	B. Students learn effective written communication in a managerial environment. Students learn to draft structured business messages
	C. Learners will be conversant with business or official communication terms and writing skills.
	D. Identify the three key parts of a paragraph: topic sentence, supporting details, and conclusion. Write a paragraph containing a topic sentence, supporting details, and conclusion.

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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.
- Darrow, Richard, Forstal, 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.
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- French, Astrid (1993) Interpersonal Skills. Sterling Publishers.
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd.
- Ghanekar, (1996) Communication Skills for Effective Management. Everest Publishing House.
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- Kaul, Asha. (2013) Business Communication, Prentice-Hall.
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- 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.



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	<ul style="list-style-type: none">• 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.
<u>E-Resources</u> Webliography:	<ul style="list-style-type: none">• https://www.slideshare.net/iniwannalangniyaakobastabasta/models-of-communication-63235607• https://www.slideshare.net/draizelle_sexon/business-letter-12043197

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Business Environment		Course Code: VGVUVE105	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	1	30
	• Internal Assessment	-	20

Course Objectives:	
1	The students will learn basic concepts of Business and Business Environment.
2	Students will get knowledge on Business Ethics, and how to protection the consumers on ethical issues
3	The students of this course will be active learners & develop awareness of emerging trends in Internal Environment.

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Unit	Content	No. of Lectures
1	Business and Its Environment:	10
	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	
2	Business and Society	10
	a.Business Ethics	
	b.Business Entrepreneurship	
	c.Consumerism and consumer protection	
3	International Environment	10
	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.	
	Total	30

Course Outcomes:

CO1	The students will learn basic concepts of Business and Business Environment.
CO2	Students will get knowledge on Business Ethics, and how to protection the consumers on ethical issues
CO3	The students of this course will be active learners & develop awareness of emerging trends in Internal Environment.



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

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Ancient Indian Culture		Course Code: VGVUIKS102	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	1	30
	<ul style="list-style-type: none"> • Internal Assessment 	-	20

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

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Unit	Content	No. of Lectures
1	Ancient Indian Education and Philosophy	10
	A. Ancient Indian Education System - Gurukul tradition	
	B. Indic scriptures/literature - Vedas, Upanishads, Bhagavat Geeta, Mahabharat	
	C. Indic religions - Hinduism, Buddhism, Jainism, Sikhism	
2	Performing and Visual Arts in Ancient India	10
	A. Indian Classical Dance - Bharatnatyam and Kathak	
	B. Indian Music - Carnatic and Hindustani	
	C. Temple Architecture, architecture, painting.	
3	Medicine and Holistic Health in Ancient India	10
	A. Fundamentals of ancient medicine - Ayurveda	
	B. Fundamentals of Yoga - Suryanamaskar, Padmasadhana, Pranayama and Meditation	
	Total	30

Course Outcomes:

CO1	Students will be able to appreciate the ancient Indian education system and its significance.
CO2	Students will understand the synthesis between Indian performing and visual arts.
CO3	Students will be able to acknowledge holistic nature of Indian medicine and its relevance in contemporary era.

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> • Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan, • 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). • Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006). • Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012). • India's Glorious Scientific Tradition by Suresh Soni, Ocean Books Pvt. Ltd. (2010).
<u>E-Resources</u>	
Webliography:	



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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
I	Class Test	15
	Q.1 Objectives. (1 Mark each) (Fill in the blanks / True or False / Match the Following)	
	Q.2 Answer Any Two of the Three. (05 Marks each) (Unit based theory questions)	
II	Project / Assignment / Presentation	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
TOTAL MARKS		40

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
I	Project / Assignment / Presentation	10
II	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
TOTAL MARKS		20

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

Sr. No.	Description	Marks
I	Class Test	15
II	Activities	35
TOTAL MARKS		50



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EXTERNAL EVALUATION		
<ul style="list-style-type: none"> For Major, Minor, Open Elective (OE), Vocational Skill (VSC) & Skill Enhancement (SEC) Courses 		
<ul style="list-style-type: none"> Maximum Marks: 60 Questions to be set: 04 Duration: 2 Hours All Questions are compulsory carrying 15 marks each 		
Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
TOTAL MARKS		60
Note: Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.		
<ul style="list-style-type: none"> For Ability Enhancement (AEC), Value Education (VEC) & Indian Knowledge System (IKS) Courses 		
Q. No.	Description	Marks
Q.1	Attempt any two out three: (5 marks each)	10
Q.2	Attempt any two out three: (5 marks each)	10
Q.3	Attempt any two out three: (5 marks each)	10
TOTAL MARKS		30

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SEMESTER II

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B. Com (A & F) SEMESTER II		
Course Code	Full Name of Course (With Paper Name)	Credit Point
	Major Course (Major)	
VGVUCFMFA201	Financial Accounting – II	4
VGVUCFMFM201	Financial Management - I	2
	Minor Course (Minor)	
VGVUCFNBL201	Business Law	2
	Open Elective (OE) (Any One)	4
VGVUOE213	Basics of Physics	
VGVUOE214	Environmental Biotechnology	
VGVUOE216	Food and Nutrition	
VGVUOE217	Fundamentals of Information Technology	
VGVUOE218	Fundamentals of Web Design	
VGVUOE219	History of Media	
VGVUOE223	The India Story	
VGVUOE224	Visual Communication	
	Vocational & Skill Enhancement Course (VSEC)	
	Vocational Skill Courses (VSC)	
VGVUFVS201	Business Statistics	2
	Skill Enhancement Course (SEC)	
VGVUFSE201	Auditing	2
	Ability Enhancement Course (AEC)	
VGVUF AE201	Business Communication - II	2
	Value Education Course (VEC)	
VGVUVE205	Information Technology in Accounting & Finance – II	2
	Indian Knowledge System (IKS)	
	NA	
	Co-curricular Course (CC)	2
VGVUCC201	Community Engagement Activities	
VGVUCC202	Cultural Activities	
VGVUCC203	National Service Scheme (NSS)	
VGVUCC204	Sports Activities	
VGVUCC205	Yoga	
	Total	22

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Financial Accounting – II		Course Code: VGVUCFMFA201	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

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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Unit	Content	No. of Lectures
1	ACCOUNTING FROM INCOMPLETE RECORDS	15
	a. Introduction	
	b. Problems on Preparation of Final Accounts of Proprietary Trading Concern	
	c. Conversion Method (including- preparation of cash/ bank account)	
2	CONSIGNMENT ACCOUNTS	15
	a. Introduction to Consignment	
	a. Accounting for Consignment Transactions & Valuation of Stock	
	b. Invoicing of Goods at Higher Price	
	c. (Inclusion Overriding Commission, Normal/Abnormal Losses)	
3	BRANCH ACCOUNTS	15
	a. Meaning / Classification of Branches & Branch Accounting	
	b. Accounting for Dependent Branch Not Maintaining Full Books- Debtors Method	
	c. Stock and Debtors Method	
4	FIRE INSURANCE CLAIMS	15
	a. Introduction to Fire Insurance	
	b. Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy	
	c. Including - Loss of Profit and Consequential Loss	
	Total	60

Course Outcomes:

CO1	Learners will be able to understand the conversion of a single-entry system into a double entry system and will be able to ascertain profit and loss and obtain information related to other major transactions.
CO2	Learners will be able to understand the features and accounting of consignment business in the books of consignor and consignee both along with understanding of the technique of computing the value of closing stock lying with the consignor.
CO3	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.
CO4	Students will be able to understand the importance and accounting treatment of fire insurance along with calculation of actual claims.



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

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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Financial Management – I		Course Code: VGVUCFMFM201	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	2	60
	<ul style="list-style-type: none"> • Internal Assessment 	-	40

Course Objectives:	
	After the completion of the course, students will able to
1	To understand the meaning of financial management and various sources of finance which are available in the market.
2	To analyse the different types of risks available in the business and its measurement to minimise the same.
3	To analyse and do the practical investments based on the concept of compounding and discounting.



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Unit	Content	No. of Lectures
1	INTRODUCTION TO FINANCIAL MANAGEMENT & TYPES OF FINANCING	10
	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	
2	LEVERAGES	10
	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)	
3	CONCEPT IN VALUATION	10
	a. The time value of money present value	
	b. The returns from stock annuity	
	c. Technique of Discounting	
	d. Technique of Compounding	
Total		30

Course Outcomes:	
CO1	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
CO2	The learner will be able to analyse and measure the risks available in the business.
CO3	The learner will be able to take decisions for the investment based on the concepts of present value and future value.

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Recommended Resources	
Reference Books -	<ul style="list-style-type: none">● Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi● Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi● Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi● Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi● Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi● Financial Management : Text and Problems by M. Y. Khan and P. K. Jain, Tata Mc Graw Hill, New Delhi● Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
<u>E-Resources</u> Webliography:	



**The Kelkar Education Trust's
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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Business Law		Course Code: VGVUCFNBL201	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:	
1	To enable students to understand the meaning of contract, essentials of valid contract and terms associated with contract.
2	To generate awareness about types of goods, conditions and warranties and right of seller and buyer under Sale of Goods Act.
3	To expose students to various Negotiable Instruments and concept of dishonour of cheque.

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Unit	Content	No. of Lectures
1	INDIAN CONTRACT ACT, 1872	15
	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.	
2	SALE OF GOODS ACT, 1930	08
	a. Goods and their classification	
	b. Price, Conditions, Warranties	
	c. Transfer of property in goods	
	d. Performance of contract in sale	
	e. Rights of Unpaid seller	
f. Sale by Auction		
3	NEGOTIABLE INSTRUMENTS ACT, 1881	07
	a. Definition, Features of Negotiable Instruments	
	b. Promissory Notes	
	c. Bills of Exchange	
	d. Cheque, Holder in due course	
e. Crossing of cheque, dishonour and discharge of negotiable instruments		
Total		30

Course Outcomes:

CO1	To Understand basic elements of a valid contract and terms associated with the contract.
CO2	To know about the Rights and duties of seller and buyer and action that can be taken in case breach of contract.
CO3	To gain the knowledge of Negotiable instruments and legal action that can be taken against dishonour of cheque.



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Recommended Resources	
Reference Books -	<ul style="list-style-type: none">• Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata• The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai• The Principles of Mercantile Law by Avtar Singh, (East)ern Book Company, Lucknow• Business Law by M.C.Kuchal, Vikas Publishing House, New Delhi• Business Law by N.D. Kapoor, Sultan Chand and Sons, New DelhiBusiness Law by P.R. Chandha, Galotia, Dew Delhi
<u>E-Resources</u> Webliography:	



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Fundamentals of Web Designing		Course Code: VGVUOE218	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	2	60
	<ul style="list-style-type: none"> • Internal Assessment 	-	40

Course Objectives:

	To make learner understand concept of:
1	Learn the language of the web: HTML used to develop website.
2	Webpage design with tags.
3	Become familiar with graphic design principles that relate to web design
4	Learn how to implement theories into practice.
5	Develop skills in analysing the usability of a web site.



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Unit	Content	No. of Lectures
I	Introduction to HTML5: What is HTML, HTML Documents, Basic structure of an HTML document, Creating an HTML document, Mark up Tags, Headings, Paragraphs, Line Breaks. Elements of HTML5: Introduction to elements of HTML, Formatting Tags: bold, italic, underline, superscript, subscript, Working with Text, Working with Lists, Working with Hyperlinks.	10
II	HTML5 Hyperlinks: Creating Hyperlinks, linking of pages using hyperlinks. HTML5 Tables: Creating simple table, specifying the size of the table, specifying the width of the column, applying table borders, giving caption to table.	10
III	HTML5 Images: Inserting image, specifying the size of the image. HTML5 Multimedia Basics: Embedding video clips, incorporating audio on webpage.	10
Total		30

Course Outcomes:	
	Learners should be able to
CO1	Design web pages using HTML 5 elements.
CO2	Create interlinked web pages
CO3	Feel interested and motivated to pursue further study in the field of web development.
CO4	Embed multimedia objects in the web page.
CO5	Embed hyperlinks and tables in the web page.

Recommended Resources					
Sr. No.	Title	Author/s	Publisher	Edition	Year
1.	The Complete Reference HTML and CSS	Thomas Powell	Tata McGraw Hill	5 th Edition	-
2.	HTML5 Step by Step	FaiheWempen	Microsoft Press		2011
3.	Head First HTML 5 programming	Eric Freeman	O'Reilly		2013



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Business Statistics		Course Code: VGVUFVS201	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	2	60
	<ul style="list-style-type: none"> • Internal Assessment 	-	40

Course Objectives:	
1	To enable the students to combine practical and theoretical knowledge of Statistics.
2	To equip the students with different methods of presenting and analysing statistical data.
3	To equip the students with techniques of comparing two different types of statistical data and method of estimation.



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Unit	Content	No. of Lectures
1	Introduction to Statistics and Measures of Central Tendency	15
	a. Introduction: Meaning, functions, advantages, limitations of statistics, data (primary & secondary), collection of data	
	b. Presentation of Data: Classification, frequency distribution (discrete & continuous), bivariate frequency distribution, Graphical presentation- frequency curve, frequency polygon, histogram, bar diagram, pie chart	
	c. Measures of Central Tendency: Mean (A.M., combined, weighted), Median (calculation, graphical), Mode (calculation, graphical), Comparative analysis of all measures of central tendency	
2	Measures of Dispersion, Correlation and Linear Regression	15
	a. Measures of Dispersion: Range with coefficient of range, Quartile Deviation with coefficient of Q.D., Mean deviation from mean with coefficient of M.D., Standard deviation with coefficient of variance, Skewness and Kurtosis (concept only)	
	b. Correlation: Meaning, types, scatter diagram (concept only), Karl Pearson's coefficient of correlation, Spearman's Rank correlation	
	c. Regression: Least square method, properties of regression lines	
Total		30

Course Outcomes:

CO1	Students will understand the methods of collecting and presenting data and will be able to perform statistical analysis and interpret the result.
CO2	Students will be able to compare two data sets with the help of measures of dispersions and will be able to identify the relation between given quantities and also be able to estimate them.

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> • Statistics for Business and Economics, David R Anderson, Dennis J Sweney, Thompson Publication • Business Statistics, Bharadwaj, Excel Books, Delhi • Fundamentals of Statistics, S C Gupta, Himalaya Publication House • Statistics of Management, Richard Levin & David S. Rubin, Prentice Hall of India, New Delhi • Statistics- Theory, Method & Applications, D. S. Sancheti & V. K. Kapoor • Fundamentals of Applied Statistics, S G Gupta and V K Kapoor, Sultan Chand & Co.
<u>E-Resources</u>	
Webliography:	



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Auditing		Course Code: VGVUFSE201	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

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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Unit	Content	No. of Lectures
1	INTRODUCTION TO AUDITING	10
	a.Basic terms	
	b.Errors and Frauds	
	c.Principles of Audit	
	d.Types of Audit	
	e.Miscellaneous	
2	AUDIT PLANNING,PROCEDURES AND DOCUMENTATION	10
	a.Audit Planning	
	b.Audit Program	
	c. Audit working papers	
	d.Audit notebook	
3	AUDITING TECHNIQUES	10
	a.Test Check	
	b.Internal Control	
	c.Internal Audit	
	d.External Audit	
	Total	30

Course Outcomes:

CO1	The learner will understand the basic concept & terms of Audit
CO2	The learners will learn to adopt the methodology for Audit
CO3	The learner will learn to apply the techniques in conduction of audit.

Recommended Resources

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



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Business Communication - II		Course Code: VGVUFAE201	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	1	30
	<ul style="list-style-type: none"> • Internal Assessment 	-	20

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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Unit	Content	No. of Lectures
1	GROUP COMMUNICATION 1	15
	Presentations: (To be tested in Tutorials/Internals only) Principles and techniques of effective presentation; How to make an effective PowerPoint presentation.	
	Interviews: Group Discussion; Preparing for an Interview; Types of Interviews – Selection, Appraisal, Grievance, Exit, etc.	
	Meetings: 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.	
	GROUP COMMUNICATION 2	
	Conference: Meaning and Importance of Conference, Organizing a Conference, Modern Methods: Video and Tele-Conferencing.	
	Public Relations: Meaning of PR, Functions of PR Department, External and Internal Measures of PR.	
2	BUSINESS CORRESPONDENCE	15
	Trade Letters: 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	
	LANGUAGE AND WRITING SKILLS	
	Reports: Parts, Types: Feasibility Reports, Investigative Reports, Progress Report, Confidential Performance Report, etc.	
Summarisation: Identification of main and supporting/sub points; Presenting these in a cohesive manner.		
	Total	30

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Course Outcomes:	
CO1	<ul style="list-style-type: none"> • Create and manipulate simple slide shows with outlines and notes. • Create slide presentations that include text, graphics, animation, and transitions. • Use design layouts and templates for presentations. <hr/> <ul style="list-style-type: none"> • Understand the various ways of gathering information by asking people questions • Understand how to decide between the different types of interview • Develop the skills needed for approaching different types of interviews. <hr/> <ul style="list-style-type: none"> • Demonstrate how to prepare for effective business meetings. • Manage an effective business meeting techniques outlined. • Determine when too many meetings are too much. • Summarise meetings for productivity and effectiveness. • Design and agenda for an effective meeting. • Deal with common meeting problems. <hr/> <ul style="list-style-type: none"> • Define groups and teams • Discuss how primary and secondary groups meet our interpersonal needs • Discuss how groups tend to limit their own size and create group norms • Identify the typical stages in the life cycle of a group • Describe different types of group members and group member roles • Identify and describe how to implement seven steps for group problem solving • Understand how to prepare for and conduct business meetings • Understand how to use technology to aid in group communications • Understand the basic principles of organizational communication • Define teamwork and explain how to overcome various challenges to group success • Describe the process of leader development • Describe several different leadership styles and their likely influence on followers <hr/> <ul style="list-style-type: none"> • Display critical thinking skills in an effort to solve a problem. • Integration of meaningful information from various relevant sources (e.g., surveys, polls, forums, primary/secondary sources).
CO2	<ul style="list-style-type: none"> • Ability to draft effective letters of enquiry and collection. <hr/> <ul style="list-style-type: none"> • Ability to draft effective letters. • Ability to apply for focused information under the RTI. <hr/> <ul style="list-style-type: none"> • Recognise how to plan and complete reports for maximum impact. • Understand the Who, What, When, Where, Why and How. • Identify the different measures of readability. • Know how to tailor a report for a specific audience. • Understand the different stages and time allocation of report writing. <hr/> <ul style="list-style-type: none"> • Evaluate and apply strategies to paraphrase a text's thesis statement • Evaluate and apply strategies to quote significant passages from a text • Evaluate and apply strategies to distinguish a text's major claims from minor ones • Evaluate and apply strategies to convey the essential features of a text to someone who hasn't read it.

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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.
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- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon.
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- 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.
- 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.
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- Ghanekar, a (1996) Communication Skills for Effective Management. Everest Publishing House.
- Graves, Harold F. (1965) Report Writing, Prentice Hall.
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- 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



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	<p>Management, Columbus Grid Inc.</p> <ul style="list-style-type: none">• 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.
<u>E-Resources</u> Webliography:	<ul style="list-style-type: none">• http://www.garreynolds.com/preso-tips/design/(how to make ppts)• https://www.slideshare.net/sekharkls/group-discussion-ppt (GD)• https://www.inc.com/jeff-haden/27-most-common-job-interview-questions-and-answers.html



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FY B. Com (Accounting & Finance)		Semester I	
Course Name: Information Technology in Accounting & Finance - II		Course Code: VGVUVE205	
Lectures per week (1 Lecture is of 60 minutes)		2	
Number of Credits		2	
Evaluation System	Assessment	Hours	Marks
	<ul style="list-style-type: none"> • External Assessment 	1	30
	<ul style="list-style-type: none"> • Internal Assessment 	-	20

Course Objectives:	
1	To understand the basic components, hardware, software, generations, classification, and applications of computers.
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.

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1	Content	No. of Lectures
1	INTRODUCTION TO COMPUTERS	10
	<ul style="list-style-type: none"> • History of Computers • Parts of Computers • Hardware: Specifications and Data Storage Management • Software: Concept of System Software and Applications • Networking: Introduction and types of network topologies 	
2	ELECTRONIC COMMERCE	10
	Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce	
3	COMPUTERISED ACCOUNTING SYSTEM	10
	<ul style="list-style-type: none"> • Introduction and meaning, Uses and Benefits Role, Need and requirements of computerized accounting • Basic requirements of computerized accounting system Limitations of computerized accounting system • 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. • Accounting Software Introduction and meaning, Advantages of accounting software. Uses of Accounting software Various accounting softwares • Accounting software TALLY – Accounting and reports 	
Total		30



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Course Outcomes:	
CO1	To understand the basic components, hardware, software, generations, classification, and applications of computers.
CO2	Enables the learner to use advanced functions and productivity in commerce.
CO3	To help learners to create slide presentations that include text, graphics, animation, and transitions. Use design layouts and templates for presentations. To facilitate the sharing of information
CO4	Enable learners to connect with accounting software and help them manage and store their data efficiently.

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

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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
I	Class Test	15
	Q.1 Objectives. (1 Mark each) (Fill in the blanks / True or False / Match the Following)	
	Q.2 Answer Any Two of the Three. (05 Marks each) (Unit based theory questions)	
II	Project / Assignment / Presentation	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
TOTAL MARKS		40

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
I	Project / Assignment / Presentation	10
II	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
TOTAL MARKS		20

- For Co - Curricular (CC) Courses

Sr. No.	Description	Marks
I	Class Test	15
II	Activities	35
TOTAL MARKS		50



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EXTERNAL EVALUATION		
<ul style="list-style-type: none"> • For Major, Minor, Open Elective (OE), Vocational Skill (VSC) & Skill Enhancement (SEC) Courses 		
<ul style="list-style-type: none"> • Maximum Marks: 60 • Questions to be set: 04 • Duration: 2 Hours • All Questions are compulsory carrying 15 marks each 		
Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
TOTAL MARKS		60
Note: Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.		
<ul style="list-style-type: none"> • For Ability Enhancement (AEC), Value Education (VEC) & Indian Knowledge System (IKS) Courses 		
Q. No.	Description	Marks
Q.1	Attempt any two out three: (5 marks each)	10
Q.2	Attempt any two out three: (5 marks each)	10
Q.3	Attempt any two out three: (5 marks each)	10
TOTAL MARKS		30

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