

AC: 29/06/2026
Item No. :1.1.3



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

DEPARTMENT OF ACCOUNTANCY

Sr. No.	Heading	Particulars
1	Title of the course	B. Com (Accounting & Finance) (Bachelor of Commerce: Accounting & Finance)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	III
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2025-26 in a progressive manner

Date: : 29th June 2024

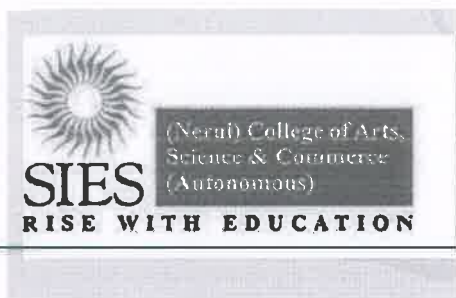
Signature:

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SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

BOARD OF STUDIES
SYLLABUS FOR SEMESTER III

(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

B.COM (ACCOUNTING & FINANCE)

OBJECTIVES OF THE PROGRAMME:

- To enable learners to understand the role and impact of Accounting and Finance in a dynamic business environment.
- To develop in-depth knowledge of the interrelationship between money, taxation, management, and legal frameworks.
- To Strengthen learners with practical exposure through field projects, on-the-job training and community engagement programmes, enhancing experiential learning and application of concepts.
- To instill ethical values and prepare learners for roles as responsible professionals, entrepreneurs, managers, or consultants.
- To build competencies aligned with technology-driven business practices and encourage research in Accountancy, Commerce, and Finance.



SIES Nerul College of Arts, Science and Commerce (Autonomous)

B.Com(Accounting & Finance Programme

(To be implemented from Academic Year- 2024-25)

No. of Courses	Course Code	Semester III	Credits
<i>Major</i>			
1	U24AF3MJ01	Financial Accounting - III	4
2	U24AF3MJ02	Direct Taxation - I	4
<i>Minor</i>			
3	U24AF3MI01	Business Law-I	2
4	U25AF3MI02	Cost Accounting - II	2
<i>Open Electives (OE)</i>			
5	U24BE3E01 U24BI3E01 U24MS3E01	Introduction to the Indian Economy Basics of Insurance Personality Development II	2
<i>VSC/SEC</i>			
6	U24AF3VSC01	Fundamentals of Data Science	2
<i>AEC/VEC/IKS</i>			
7	U24ENG3AEC01 (Revised 25) U25HIN3AEC01	Understanding Basic Forms of English Literature-1 HINDI	2
<i>OJT, FP, RP, CEP, CC</i>			
8	U25CC3SP03 U25CC3DLLE03 U25CC3NSS03 U25CC3LS03	**List of Co-Curricular Courses (CC) (Any one) Sports - III DLLE- Social Work Performance III National Service Scheme Studies - Paper III Life Skills - III	4
Total Credits			22



Financial Accounting - III

COURSE CODE: U24AF3MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To acquaint the students with the fundamentals of accounting related to Partnership Final Accounts.
- To understand the concept of Piecemeal Distribution of Cash.
- To develop a basic understanding of Amalgamation of Firms.
- To study the concept of Sale of a Partnership Firm into a Ltd. Company.

Course Outcome:

- Students will be able to prepare partnership final accounts based on adjustment of admission or retirement or death of a partner during the year.
- Students will be able to understand and compute piecemeal distribution of cash.
- Students will be able to evaluate purchase consideration and preparing balance sheet of new firm
- Students will be able to prepare the balance sheet of a new company in case of conversion or sale of a partnership firm into a ltd. company

Sr. No	Syllabus	No. of lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	20
	Goodwill, methods of computing goodwill, treatment of Goodwill incase of admission, retirement, death of a partner.Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year	
2.	Piecemeal Distribution of Cash	15



	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities	
	Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	
3	Amalgamation of Firms	15
	Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding: Common transactions between the amalgamating firms	
4.	Conversion / Sale of a Partnership Firm into a Ltd. Company	10
	Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	

References:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (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, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60marks

(A) Internal Assessment 40 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	20
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration : 2 Hours	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks Three short notes of 5 Marks each or Case study	15
Total	60
Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 may contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



DIRECT TAXATION I

COURSE CODE: U24AF3MJ02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

To acquaint students with proper knowledge about direct tax in India. Students learn Classification of direct taxes; income under different heads, salient features of income from salary, income from house property, profits and gains of business or profession and capital gains, other sources

Course Outcome:

- By the end of this course it is expected that the student will be able to:
- Understand concepts and importance of direct tax
- Understanding the status of persons and industries
- Classification of allowances and calculation of income from salaries
- Computation of annual value & deductions from income from house property.
- Computation of income from other sources and capital gains

Sr. No	Syllabus	No. of lectures
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
	Definitions u/s – 2 : Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF by Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.	
2	Heads of Income	15
	Various Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund Income From House Property :	



	Section 22 – 27, Including Section 2 – Annual Value Profits & Gains From Business & Profession : Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business Capital Gains : Section 45, 48, 49, 50, 54 and 55 Income from Other Sources: Section 56 – 59	
3	Deductions under Chapter VI – A	15
	80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	
4	Computation of Total Income	15
	Computation of Total Income of Individual and HUF with respect to above heads and deductions without calculations of tax liability.	

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

Reference Books:

1. Dr. Vinod & K Singharia, "Direct Taxes, Law and Practice".
2. S. Bhattacharya, "Indian Income Tax Law and Practice".



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks**
- Semester end examination 60% i.e. 60marks**

(A) Internal Assessment 40 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	20
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration : 2 Hours	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks Three short notes of 5 Marks each or Case study	15
Total	60
Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 may contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



Cost Accounting - II

COURSE CODE: U25AF3MI02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- Acquire the basic knowledge on overheads and ABC Costing (Identification and Classification).
- To compute and understand problem solving on contract costing.
- To understand the use of the process cost system and its computation.

Course Outcome: After completion of this course students will be able to: -

- Learners will read and understand and prepare problems based on Apportionment and Absorption of Overheads and ABC Costing
- Analyze and understand contract costing.
- Interpret and Solve problems on process costing, joint and by products.

Sr. No	Syllabus	No. of lectures
1	Overheads & ABC Costing	10
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads Activity Based Costing Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System	
2.	Contract Costing	10
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause	
3	Process Costing	10
	Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit, Simple Practical problems Process Costing and joint and by products	

References:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai



- Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	10
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class Behaviour	5
Total	20

(B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 hour	Total Marks: 30
Q1. 10 marks OR 10 marks	10
Q2. 10 marks OR 10 marks	10
Q3. 10 marks OR 10 marks	10
Total	30

Note: Q1, 2 and 3 - 10 Marks questions may be divided into sub questions if required.

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



Business law-I

COURSE CODE: U24AF3MI01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the basics of the Contract Act 1872.
2. To understand the special contracts.

Course Outcome

1. Learners will gain knowledge of the Contract Act 1872 and its terms.
2. Learners will be able to segregate different contracts based on the objective of the contract.

UNIT	Topic	HRS
I	Indian Contract Act 1872 Definitions (S.2): Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent, Quasi Contract, and E-contract, distinguish between Agreement and Contract. <ul style="list-style-type: none">• Offer or Proposal: definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance -Definition, Essentials of a valid acceptance, Promise. Communication of Offer and acceptance and Revocation.• Capacity to contract (Ss.10-12), Consent and Free Consent (Ss.13-22)• Consideration (S.2 and 25) and Void Agreements (Ss.24-30)	15
II	Special contracts <ul style="list-style-type: none">• Law of Indemnity and Guarantee (Ss.124-125, Ss-126-129,132-147)• Law of Bailment and Pledge (Ss. (Secs. 148, 152-154, 162, 172, 178, 178A and 179)• Law of Agency (S. 182-185 & 201-209 only)	15

Reference Books

- Business Law – P.C. Tulsian
- Business Law – SS Gulshan
- Indian contract Act – Dr.Avtar Singh



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30marks

(A) Internal Assessment 20 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	10
One Project and Viva voce/Presentation/Assignments	5
Attendance and Class Behaviour	5
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10
Q.2 10 Marks OR 10 Marks	10
Q.3 10 Marks OR 10 Marks	10
Total	30
Note: 10 marks question may be divided into sub questions of 5 Marks each if required.	



OPEN ELECTIVES (OE)

Basics of Insurance

COURSE CODE: U24BI3E01

COURSE CREDIT: 04

1 Credit-15 Lectures

1 Lecture is 60 Minutes

Course Objectives:

1. To understand the basics of Insurance and related provisions
2. To understand the principles of Insurance and the role of IRDAI for the development of insurance sector
3. To analyse the different types of insurance & the risk involved in each product.
4. To study the role of intermediaries in the insurance sector

Course Outcomes:

1. On successful completion of this course, the learner will be able to understand the basic concepts of Insurance and it's evolution in Indian context
2. The learner will be able to assess the principles of Insurance and the role of IRDAI in the development of insurance sector
3. The learner will be able to understand the kinds of insurance and risk management in insurance products
4. The learner will be able to understand the concept of reinsurance and bancassurance

Sr.No.	Modules	Number of hours/ lectures
Unit I	Introduction to Insurance – Definition of Insurance, Cost & Benefits of Insurance, Elements of an Insurable risk, Overview of Insurance sector in India, History of Insurance, Life Insurance Business, Human Life Value. Principles of Insurance – Related concepts – Utmost Good Faith, Subrogation, Insurable Interest, Proximate Cause, Contribution Role of IRDAI in the evolution of Insurance Sector	15
Unit II	Kinds of Insurance – Life, Health & General, Risk Management in Insurance –Definition of Risk, Nature of Risk, Types of Risk, Measurement of Risk. Insurance sector intermediaries – Actuary, Underwriters, Third Party Administrators, Surveyors (Loss Assessors) , Agents, Brokers Re-insurance, Double Insurance, Bancassurance	15
	Total Lectures	30



References:

- 1) Fundamentals of insurance, Hargovind Dayal, Bookscape
- 2) Insurance Principles and practices, M.N.Mishra, S.B.Mishra, S.Chand publications
- 3) Fundamentals of insurance, Dr.P.Pirakatheeshwari, Bookscape
- 4) Insurance made easy, Tony Steuer
- 5) IRDA Act, Professional Book publishers
- 6) Fundamentals of Risk & insurance, Emmett Vaughan, Therese Vaughan, Wiley Student edition

SCHEME OF EXAMINATION

The scheme of examination shall be continuous evaluation divided into four parts:

Description	Marks
Practical tests of 20 marks each	20
2 Assignments of 5 marks each	10
One Presentation/Project and Viva voce	15
Class Participation and behaviour	5
Total	50



Introduction to the Indian Economy

COURSE CODE: U24BE3E01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

- 1.To familiarize students with an overview of the Indian Economy.
- 2.To orient students with the basic sectors of the Indian Economy and their contributions.

Course Outcomes:

- 1.Learners will be able to discuss the basic concepts of Indian Economy.
2. Learners will be able to analyze the importance and contributions of different sectors of the Indian Economy.

Sr. No	Syllabus	No. of lectures
01	MODULE I: Macro Economic Overview of India <ul style="list-style-type: none">· Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare.· Sustainable Development Goals and Policy measures: Make in India and other Skill Development and Training Programmes.· Foreign Investment Policy Measures in India – FDI-MNCs and their role. Relevant case studies	15
02	MODULE II: Sectoral Analysis of Indian Economy <ul style="list-style-type: none">· Agricultural Sector- National Agricultural Policy 2000: Objectives, Features, Agricultural pricing and agricultural finance, Agricultural Marketing Development· Industry & Service Sector- Competition Act 2003, Micro, Small and Medium Enterprises [MSME sector]- Classification and Role, Recent trends in Industrial Sector.· Service Sector: Recent trends, role and growth. Banking and Financial Market (Money Market and Capital Market)- Structure, recent trends, limitations Relevant case studies	15



References:

- A.N. Agarwal – Indian Economy problems of Development and Planning New Age International Publisher
- Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House – Delhi Gaurav Dutt & Ashwini Mahajan , (2016) Indian Economy, S.Chand & company PVT LTD New Delhi
- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each	10
Q.1. Multiple choice Questions/True or False - 10 Marks	
OR	
Q.1. Multiple choice Questions/True or False - 5 Marks	
Q.2. Attempt 1 question out of 3 questions (5 marks each)- 5 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class behaviour	5
Total	20



(B) Semester end examination 30 marks PAPER PATTERN

Duration : 1 hour	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks Two short notes out of four for 5 marks each or case study	10
Total	30

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



**Open Electives (OE)/ Generic Electives
(Offered by the Department of Management Studies)**

Personality Development - II

COURSE CODE: U24MS3E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture- 60 minutes

Course Objectives (CO)

1. Define key leadership styles and their applications.
2. Analyze the impact of communication styles on leadership effectiveness.
3. Explain the concept of a growth mind-set and its role in leadership development.
4. Discuss strategies for motivating individuals and teams.

Learning Outcomes

1. Develop a strong foundation of leadership and
2. Learn leadership communication
3. Enhance your ability to motivate and inspire others
4. Build confidence in conflict resolution and decision-making



Unit No.	Topic	No. of Lectures required
Unit-I	The Foundations of Leadership <ul style="list-style-type: none"> · Defining leadership styles (e.g., transformational, democratic, servant) · Understanding the role of vision, mission, and values · Developing a growth mind-set and embracing challenges Effective Communication for Leaders <ul style="list-style-type: none"> · Delivering clear, concise, and inspiring messages · Practicing active listening and providing constructive feedback 	10
Unit II	Motivation and Delegation <ul style="list-style-type: none"> · Understanding what motivates individuals and teams · Setting SMART goals (Specific, Measurable, Achievable, Relevant, Time-bound) · Empowering team members and delegating effectively Conflict Resolution and Decision-Making <ul style="list-style-type: none"> ● Developing strategies for navigating difficult conversations ● Fostering a collaborative approach to problem-solving ● Making sound decisions under pressure Leading with Influence <ul style="list-style-type: none"> ● Understanding persuasion techniques and building buy-in ● Fostering innovation and a culture of creativity ● Leading by example and embodying your values 	20
	Total Lectures	30

Course Activities:

- Self-Assessments: Identify your leadership strengths and areas for development.
- Interactive Exercises: Practice communication techniques, role-playing leadership scenarios.
- Case Studies: Analyze real-world leadership challenges and develop solutions.
- Action Planning: Create a personalized roadmap to implement learned skill



SCHEME OF EXAMINATION:

Continuous Evaluation Pattern

Description	Marks
Online Quiz	10
Individual Assignment	10
Group Project	25
Class Participation	5
Total	50

Passing criteria: Minimum 40% ie 20 marks out of 50

References:-

1. Fernando.A.C.(2011). Business Environment. Chennai: Dorling Kinderslay (India) Pvt.Ltd. Licenses of pearson education in South Asia.
2. Neelamegam,V.(2010). Business Environment.New Delhi: Vrinda Publications.
2. John F. Kennedy: "Special Message to the Congress on Protecting the Consumer Interest.," March 15, 1962. Online by Gerhard Peters and John T. Woolley, The American Presidency Project. <http://www.presidency.ucsb.edu/ws/?pid=9108>.
3. The Consumer Protection Act, 1986 (Amended up-to 2002)
4. United Nations guidelines for consumer protection retrieved from <http://unctad.org/en/Pages/DITC/CompetitionLaw/UN-Guidelines-on-Consumer-Protection.aspx>
5. Chaudhary et al. (2011), Consumer Protection and Consumerism In India, Zenith International Journal of Multidisciplinary Research.Vol.1 Issue 1,pp. 01-12.
6. Consumerism and Its Historical Aspects With Future Perspective retrieved from http://shodhganga.inflibnet.ac.in/bitstream/10603/4464/13/13_chapter%204.pdf
- 7.<http://www.legalservicesindia.com/article/article/consumerprotectionlawinindia17391.html>
- 8.<http://www.legalserviceindia.com/article/1220PhenomenonOfConsumerism.html>



Fundamentals of Data Science

COURSE CODE: U24AF3VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the basics of data science.
2. To describe the significance of data science and understand the Data Science process.

Course Outcome

1. Learners will be able to understand types of data, and can also understand how data will be extracted and cleaned.

UNIT	Topic	HRS
I	<p>A brief introduction to data science – Importance of Data Science: Need for Data Science, What is Data Science?, Data Science Process, Business Intelligence and Data Science, Prerequisites for a Data Scientist, Components of Data Science, Tools and Skills Needed.</p> <p>Facets of Data : Arranging and Collecting Data , Types of Data,Structured Data, Machine Generated Data .Difference in Structured Data and unstructured Data.How data influences our lives and Market .</p>	15
II	<p>Connecting to Data Sources: Types of Data Connectors (Excel, SQL Server, Web, etc.), Importing Data into Power BI, Live vs. Import Connections</p> <p>Data Extraction Techniques: Using Power Query Editor, Extracting Data from Different Sources, Best Practices for Data Extraction</p> <p>Data Cleaning Techniques: Handling Missing Values, Data Profiling, Removing Duplicates</p>	15

Reference Books

1. Sanjeev J. Wagh, Manisha S. Bhende, Anuradha D. Thakare, Fundamentals of Data Science,CRC Press,First Edition,2022.
2. Joel Grus, "Data Science from Scratch" First Edition, April 2015
3. Steven S. Skiena, "The Data Science Design Manual", Springer 2017.

Web Reference

1. "Data science for engineers" <https://nptel.ac.in/noc/courses/noc20/SEM1/noc20-cs28/>



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30marks
(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each	10
Q.1 Practical Exam	5 Marks
Q.2. Attempt 1 Question out of 2 Questions	5 Marks
One Project and Viva voce/Presentation/Assignments	10
Total	20

B) Semester end examination 30 marks PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10
Q.2 10 Marks OR 10 Marks	10
Q.3 10 Marks OR 10 Marks	10
Total	30
Note: 10 marks question may be divided into sub questions of 5 Marks each if required.	

Passing criteria:

Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



Understanding Basic Forms of English Literature-1

(To be implemented from AY 2024-25)

Semester-III

[Syllabus for SY B.Com (General), SY B.Com. (B.A.F/B.B.I./B.F.M.),

SY B.Sc. (Computer/I.T./E.V.S./Packaging Technology), SY BMS and SY BAMMC]

COURSE CODE : U24AF3AEC01(Revised 25)

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is of 60 minutes

* Course Objectives:

1. To develop analytical skills and critical thinking through close reading of literary texts
2. To cultivate appreciation of language as an artistic medium and to help students to understand the importance of forms, elements and style that shape literary works

* Course Outcomes:

1. Learner will be able to recognize the culture and context of the work of literature
2. Learner will be able to imbibe the underlying philosophy and values reflected in literature

Module-1 **Study of Poetry** **(Total 15 Lectures)**

1. William Wordsworth: *The Solitary Reaper*
2. Edgar Albert Guest: *Don't Quit*
3. Nissim Ezekiel : *Island*
4. Kamala Das: *An Introduction*
5. Arun Kolatkar : *The Breakfast Time at Kala Ghoda*

Module-2 **Study of Novel** **(Total 15 Lectures)**

Lord of The Flies by William Golding



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e.20 marks

Semester end examination 60% i.e.30 marks

A) Internal Assessment: Total 20 Marks

1	* Continuous Evaluation	10 Marks
2	Poetry Recitation /Presentation	05 Marks
3	Attendance	05 Marks

**Application oriented activities will be conducted*

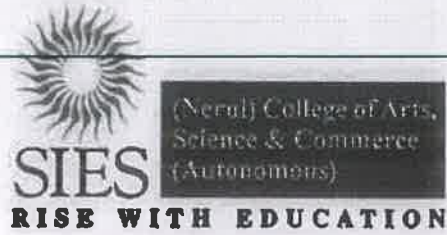
B) Semester end examination 30 marks

Question no.1	A) OR B) Descriptive Question Module no.1	10 Marks
Question no.2	A) OR B) Descriptive Question Module no.2	10 Marks
Question no.3	A) Short Notes 2 out of 3 Module no.1 Marks each) OR Short Notes 2 out of 3 Module no.2 Marks each)	10 Marks

Passing Criteria: 40% in Internal as well as in External(i.e.8 Marks in Internal exam of 20 marks and 12 marks in External exam of 30 marks respectively)



AC: 22.02.2025
Item No. 3.7



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

Co- curricular Course (CC)Department of Lifelong Learning and Extension

Sr. No.	Heading	Particulars
1	Title of the course	Department of Lifelong Learning and Extension
2	Semesters	III
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2025-26 in a progressive manner



NAME OF THE COURSE: DLLE - Social Work Performance**COURSE CREDIT: 04****1 credit - 15 lectures****minutes****COURSE CODE: U25CC3DLLE03****1 lecture - 60****Course Objectives:**

1. Students will acquire knowledge on Importance of social work and its benefits for their careers.
2. Learners will develop an understanding about the application of group behaviour and approaches in group work
3. Students will gain knowledge and will develop communication skills while spreading awareness on various government schemes.
4. Students will develop skills of communication while doing the surveillance, interview, discussion while working on impactful projects addressing various social issues.

Learning outcome:

1. Learners will be able to apply their knowledge and become socially responsible citizen.
2. Understanding group behaviour and social attitude will help students to work with social groups in a smooth manner and achieve the goals
3. It will enable learners to develop communication skills while explaining government schemes to the people in society in a simpler manner.
4. Conducting various surveys and interviews will help students to develop interaction skills

Module No.	Syllabus	No of Hrs.
1	Importance of social work. History & philosophy of social work. Scope for a career in social work. Contribution of self help groups in society like gruh udyog/ mahila bachat gat (savings group) etc. Skit/street play/ various creative tools for social awareness	15
2	Groups- Definition, Types & Relevance Group Behavior and Social Attitude Group Work as a Method of Social Work Practice & Its Scope Importance of Community networking/ Social networking Team Building activities	15
3	Spreading Awareness and preparing Reports on various Government Schemes - Beti Bachao, Beti padhao /Ayushman bharath/Swachh bharat abhiyan/Pradhan Mantri awas yojana /Digital india/ Sensitivity towards environment education/ Health and mental stability or any other government scheme.	15



4	Surveillance / Interview/ Discussion /Survey and detailed Report on the same	15
Total Lectures		60

SCHEME OF EXAMINATION

Total Marks: 100

Continuous evaluation pattern.

Evaluation Criteria	Marks
MCQ/ Class test	20
Skit/ Short film/ content development in the form of posters, leaflets or any other form.	20
Activities performed for any of the projects 20-25 hours per semester and detail report/presentation	20
Surveillance / Interview/ Discussion /Survey and detailed Report/Presentation and viva voce	20
Field visit/ NGO visit / Community visit and report	20
Total	100

References:

- Toseland, R.W., & Rivas, R.F. (2009). An introduction to group work practice (6th ed). Boston: Pearson/Allyn and Bacon.
- Trecker, H. (1972). Social group work, principles and practices. New York: Association Press.
- Wilson, G., & Ryland, G. (1949). Social group work practice: The creative use of the social process. Boston: Houghton Mifflin.
- Corsini, R. J. (2004). Current Psychotherapies with Case Studies, Hawaii: Wadsworth Publications
- Konopka, G. (1983). Social Group Work: A Helping Process (3rd Edition). New Jersey: Prentice Hall International
- Pathak, S. H. (1981). Social Welfare: An Evolutionary and Development Perspective, New Delhi: MacMillan Publications
- Payne, M. (2015). Modern social work theory. New York, NY: Oxford University Press,

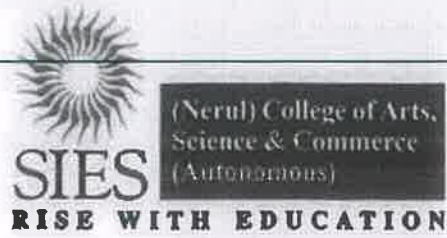


- Skidmore, R. A., & Thackeray, M. G. (1982). Introduction to social work. Englewood Cliffs, NJ: Prentice Hall.

<https://www.mudlle.ac.in>



AC: 22.02.2025
Item No. 3.7



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
CC- National Service Scheme

Sr. No.	Heading	Particulars
1	Title of the course	National Service Scheme (NSS)
2	Semesters	III
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2025-26 in a progressive manner



NAME OF THE COURSE: National Service Scheme (NSS) Studies Paper-III

COURSE CREDIT: 04

**1 credit - 15 lectures
minutes**

COURSE CODE: U25CC3NSS03

1 lecture - 60

Unit No.	Topic	No. of Lectures required
Unit-I	Gender sensitivity and woman empowerment: <ul style="list-style-type: none">• Concept of gender- causes behind gender related problems• Meaning of empowerment- schemes for woman empowerment in India Special campaigning activity: Concept of camp: Identification of community problems- importance of group living- team building- adaption of village- planning for camp- pre, during and post campaigning activities	15
Unit-II	Disaster management: <ul style="list-style-type: none">• Disaster its meaning- its types and methods of preparedness• Basic principles of disasters management, Disaster Management cycle• Disaster Management Training	15
Unit-III	Community Welfare field work/ Training (Minimum 2 Projects or 1 Camp and 1 Project) <ul style="list-style-type: none">• Community work in adopted village• Disaster management training (Completion Certificate)• Social awareness using various tools.	30
	Total Lecturés	60

Course Outcomes (CO):

- Upon successful completion of this course, students will be able to:
 - CO1: Analyze the concept of gender and its impact on Gender Equality.
 - CO2: Advocate for women's empowerment and evaluate existing initiatives in India.
 - CO3: Design and implement a community campaign to address a specific social issue.
 - CO4: Explain the different types of disasters and essential preparedness methods.
 - CO5: Participate effectively in community fieldwork activities, including disaster management training and social awareness campaigns.



Learning Outcomes (LO):

Unit 1: Gender Sensitivity and Women's Empowerment

- LO 1.1: Define gender and differentiate it from sex.
- LO 1.2: Analyze the root causes of gender-related problems in society.
- LO 1.3: Explain the concept of women's empowerment and its significance.
- LO 1.4: Evaluate existing schemes for women's empowerment in India and identify areas for improvement.

Special Campaigning Activity

- LO 2.1: Define the concept of a social campaign and its purpose.
- LO 2.2: Identify a pressing social issue within a specific community.
- LO 2.3: Explain the importance of group work and team building for successful campaigns.
- LO 2.4: Develop a plan for a community campaign, including pre-campaign activities, implementation strategies, and post-campaign evaluation.

Unit 2: Disaster Management

- LO 2.5: Define disaster and differentiate between various types (natural, human-made).
- LO 2.6: Explain methods for disaster preparedness in different scenarios.
- LO 2.7: Analyze the basic principles of disaster management and its cyclical nature.

Unit 3: Community Welfare Fieldwork/Training

- LO 3.1: Participate actively in community work within an adopted village.
- LO 3.2: Apply disaster management training in a simulated or real-world scenario.
- LO 3.3: Develop and deliver creative awareness campaigns using street plays, dance, or other artistic mediums.

		Semester – III	
Course Name: National Service Scheme (NSS)		Course Code:	
Course Type		Co-curricular	
Focuses on		Skill Development	
Caters to		Local, National, Global	
Total Lectures per week (1 Period is 60 minutes)		2	
Credits		4	
Evaluation System	Continuous Evaluation	Hours	Marks
		60	50
		Total Marks	100



***For the Unit III – Students will be assigned Community Activity as per availability. They will be divided in a group of 20 and will be engaged for 20 hrs.**

The scheme of Examination shall be divided as follows.

• **Continuous Evaluation Pattern**

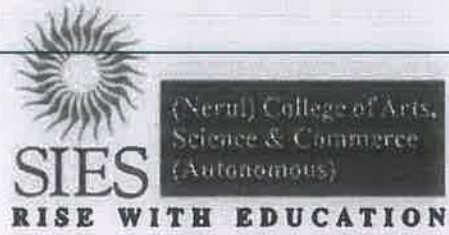
Description	Marks
60 hours activity related work such as <ul style="list-style-type: none"> • Attending lectures • Field work • Maintenance of work record 	30
Completion of Training	20
Viva-voce by faculty in charge/ Internal Test	20
Poster/ Presentation	20
Project Report	10
Total	100

References:

1. National Service Scheme Manual (Revised) Government of India, Ministry of Youth Affairs and Sports, New Delhi
2. National Service Scheme Manual University of Mumbai
3. National Service Scheme Manual for NSS District Coordinators National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya
4. Rashtriya Seva Yojana Sankalpana Prof. Dr. Sankey Chakane, Dr. Pramod Diamond Publication, Pune
5. Annual Report of National Service Scheme (NSS) Dept. of Higher and Technical Education Mantralaya. Dept. of Higher and Technical Education Mantralaya.
6. Training Programme on National Programme scheme, TISS.
7. Orientation Courses for N.S.S. Programme officers, TISS.
8. Social Problems in India, Ram Ahuja.
9. National Service Scheme in India : A Case Study of Karnataka, M. B. Dishad, Trust Publications, 2001
10. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
11. <http://en.wikipedia.org/wiki/national-service-scheme>
12. <http://nss.nic.in/adminstruct>
13. <http://nss.nic.in/propexpan>
14. <http://nss.nic.in>
15. <http://socialworkness.org/about.html>



AC: 22.02.2025
Item No. 3.7



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

Co-curricular Course (CC) SPORTS

Sr. No.	Heading	Particulars
1	Title of the course	PSYCHOLOGY IN SPORTS AND ADAPTED PHYSICAL EDUCATION
2	Semesters	III
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2025-26 in a progressive manner



**NAME OF THE COURSE: PSYCHOLOGY IN SPORTS AND ADAPTED
PHYSICAL EDUCATION**

COURSE CREDIT: 04
1 credit - 15 lectures
minutes

COURSE CODE: U25CC3SP03
1 lecture - 60

Course objective:

1. To make the students understand the relationship between leadership through physical activity and sports.
2. To learn about sports training and its principles.
3. To make the students understand the importance of warming up, limbering down in sports training.
4. To learn the importance of wellness.
5. To learn the different steps used in first aid – PRICE.

Course outcome: (After completion of the course the students will understand)

1. To relate leadership through physical activity and sports.
2. The issues related to adolescent behavior and team cohesion in sports.
3. The concept and principles of sports training.
4. The concept of training load, warming up, and limbering down in sports training and their types, methods, and importance.
5. The importance and components of wellness.
6. The different steps used in first aid – PRICE.

Sr.no	Semester 4 Syllabus	No. of lectures
	Module 1: Psychology and sports	15
1) 2) 3) 4)	Definition and importance of psychology in physical education and sports. Development characteristics at different stages of development. Adolescent problems and their management. Team cohesion and sports.	
	Module 2: Training and doping in sports	15



1)	Concept and principles of sports training.	
2)	Training load: Overload, adaptation and recovery.	
3)	Warming up and limbering down - types method and	
4)	importance.	
	Concept of skill, technique, tactics and strategies.	
	Module 3: Physical education and sports for children with special needs	15
1)	Concept of disability and disorder.	
2)	Types of disability, its causes and nature. (intellectual disability, physical disability)	
3)	Disability etiquettes.	
4)	Aims and objective of adaptive physical education.	
	Module 4: Physical fitness, Health and wellness	15
1)	Meaning and importance of wellness, health and physical fitness.	
2)	Components/ Dimensions of wellness, health and physical fitness.	
3)	Traditional sports and regional games for promoting wellness. Introduction of	
4)	first aid- PRICE.	
	Total lectures	60

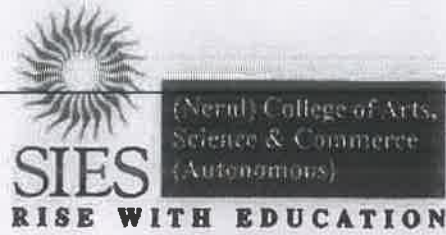


Scheme of
examination Total
Marks: 100
Continuous evaluation pattern.

Evaluation Criteria	Marks
Sports training/practice/coaching sessions on a regular basis (choose any game/sport).	35
Participation in the organisation of sporting events, workshops, seminars, and so on	20
Participation/performance in sports events at the District, State, National, International, University, and Intercollegiate levels, intra college sports activities	15
Performance in practical conducted during lectures/ timely submission of assignments	10
Performance in practical conducted during lectures/ timely submission of assignments.	10
Viva voce	10
Total	100



AC: 22.02.2025
Item No. 3.7



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)
Department of Banking and Insurance

Sr. No.	HEADING	Particulars
1	Title of the course	Co-Curricular Course in Life Skills III
2	Eligibility for admission	HSC or Equivalent
3	Level	UG – Semester III
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2025-26 in a progressive manner



NAME OF THE COURSE: **LIFE SKILLS - III**

COURSE CREDIT: 04

1 credit - 15 lectures

COURSE CODE: U25CC3LS03

1 lecture - 60 minutes

Course Objectives:

To help learners-

1. Understand the significance of various types of skills and know how to acquire them.
2. Design, develop, and adapt to situations as individuals, as team members as well as a leader.
3. Understand the personal values and apply ethical principles in professional and social contexts
4. Know about meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potential.

Course outcomes:

After completion of the course, learners would be able to:

1. Appreciate and demonstrate various types of skills.
2. Project a good personal image and social etiquette so as to have a positive impact on building a chosen career.
3. Participate in a digital lifestyle.
4. Appreciate the importance of ethics and moral values for developing a balanced personality
5. Know about universal human values and understand the importance of values in individual, social circles, career path, and national life

Module No	Syllabus	No. of Hours	
1 Cognitive and Non-Cognitive Skills	A) Cognitive Skills: Meaning, types of cognitive skills, and strategies. Critical Thinking Skills. Problem-solving Skills Ability to Learn.	5	15
	B) Non-cognitive Skills: Meaning, Types of Non-Cognitive skills and Strategies Empathy Creativity Collaboration Resilience Interpersonal Skills Perseverance Self Control Peer Pressure	10	
	C) Conflict handling, Time and Stress Management		
2 Leadership and team skills	A) Leadership Skills	6	20
	B) Innovative Leadership, Design Thinking	5	
	C) Entrepreneurial Skills	5	
	D) Team work, Social Skills, Social and Cultural Etiquette	3	
	E) Brainstorming	1	
3 Ethics	A) Ethics and Integrity- Learning through biographies, Ethics and Conduct- Importance of ethics. • Ethical decision-making. •	6	10



	Personal and professional moral codes of conduct. • Creating a harmonious life.			Ref eren ces: 1. 1
	B) Digital Ethics Digital Literacy Skills, Digital Etiquette, Digital Life Skills, Ethics and Etiquettes of Social Media	4		
4 Universal Human Values	A) Love & Compassion	3	15	ttps: //w ww. ugc. gov. in/p dfne ws/ 437 130 4_L
	B) Truth	2		
	C) Non-Violence	2		
	D) Righteousness	2		
	E) Peace	2		
	F) Service	2		
	G) Renunciation (Sacrifice)	2		
	Total Hours		60	

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2.Sen, Madhuchanda. 2010. An Introduction to Critical Thinking. Delhi: Pearson

3.Kalam, A.P.J. 2003. Ignited Minds: Unleashing the Power within India. New
Delhi: Penguin Books India.

4.Ghosh, Shantikumar. 2004. Universal Values. Kolkata: The Ramakrishna Mission

Pedagogy- Practical session / case study / experiential learning / Demonstration /Biographies
/Reflection Journal

SCHEME OF EXAMINATION

Total Marks: 100

Continuous Evaluation pattern.

Evaluation Criteria	Marks
Paper-based or Online Assessment	20
Case Studies/ Practical case assignments/ Biographies/Prepare a report/presentation/movie/video	20
Group Activities/ Roleplay /Discussions /Projects /Assignments/ Simulations/Prepare business plan/ Panel Discussions	20
Class Participation/ Participating in Invited motivational sessions/ Field Visits	20
Reflective journal evaluation	20
Total	100

NOTE- Each student will maintain a record of his or her daily learning after each module or session in the Reflective Journal. The faculty will also maintain records of the Reflective Journal after each interaction with the students



AC: 29/06/2026
Item No. :1.1.3



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

DEPARTMENT OF ACCOUNTANCY


Sr. No.	Heading	Particulars
1	Title of the course	B. Com (Accounting & Finance) (Bachelor of Commerce: Accounting & Finance)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	IV
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2025-26 in a progressive manner

Date: : 29th June 2024

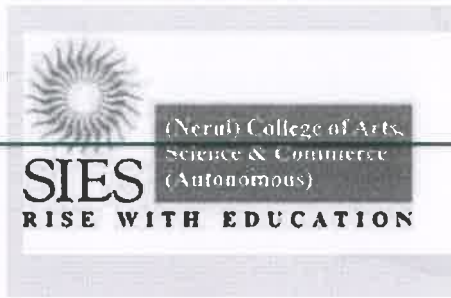
Signature:


Dr. Koel Roychoudhury
AC Chairperson




Dr. Priyanka Mohan
Head of the Department

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
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AC :21/02/2026



ITEM NO:

SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

(Affiliated to University of Mumbai)

RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

BOARD OF STUDIES SYLLABUS FOR SEMESTER IV

(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

B.COM (ACCOUNTING & FINANCE)

OBJECTIVES OF THE PROGRAMME:

- To help learners understand and appreciate the implications of Accounting and Finance on the **dynamic business environment**.
- To help learners acquire in-depth knowledge regarding the inter-relationship between **Money, taxation, management skills and legal framework**
- To encourage the learners to **imbibe values** and become ethical businessmen/entrepreneurs/managers/consultants.
- To **develop a personality** relevant to technology-driven business.
- To help learners **pursue research** in the field of Accountancy, Commerce and Finance.



SIES Nerul College of Arts, Science and Commerce (Autonomous)

B.Com(Accounting & Finance Programme

(To be implemented from Academic Year- 2024-25)

No. of Courses	Course Code	Semester IV	Credits
<i>Major</i>			
1	U24AF4MJ01	Financial Accounting - IV	4
2	U24AF4MJ02	Direct tax -II	4
<i>Minor</i>			
3	U24AF4MI01	Auditing (Introduction and Planning of Auditing)	4
<i>Open Electives (OE)</i>			
4	U24BE4E01 U24MMC4E01 U24CS4E01 U24COM4E01	Introduction to International Economics Introduction to Photography Advance Multimedia Advertising & Branding - II	2
<i>SEC</i>			
5	U24AF4SEC01	Introduction to Financial Markets	2
<i>AEC/VEC/IKS</i>			
6	U24ENG4AEC01 (Revised 25)	Understanding Basic Forms of English Literature-2	2
<i>OJT, FP, RP, CEP, CC</i>			
7	U25CC4CEP01	Community Engagement and Social Responsibility	4
Total Credits			22



FINANCIAL ACCOUNTING-IV (Special Accounting Areas)

Sr. No.	Heading	Particulars
1	Title of the course	FINANCIAL ACCOUNTING IV (Special Accounting Areas)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	IV
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

COURSE CODE: U24AF4MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- This course will enable the students to enhance & combine practical & theoretical knowledge of financial accounting.
- The course will provide more knowledge of company accounting.
- The students of this course will be able to develop awareness of emerging trends in financial accounting.

Course Outcome:

- Students will be able to Know about the accounting of companies.
- Record the transactions relating to redemption.
- Understand the Process of Buyback of Companies.
- Know to prepare foreign branches as per AS 11.
- Evaluate Cash Flow Statement



Sr. No	Syllabus	No. of lectures
1	UNIT I- Preparation of Final Accounts of Companies Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)	15
2	UNIT II- Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in the security premium account not to be utilized for premium payable on redemption of preference shares.	10
3	UNIT III- Buy Back of Shares Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical problems based on Balance Sheet	10
4.	UNIT IV- Accounting of Transactions of Foreign Currency AS 11 In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	10
5	UNIT V- Cash flow Statement Preparation of Cash Flow Statements with reference to Accounting Standard No 3 (Indirect Method Only).	15

References:

- 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 Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi



- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- 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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal Assessment 40% i.e. 40 marks
- External Assessment 60% i.e. 60marks

(A) Internal Assessment 40 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Overall Behavior in Class	05
Total	40

B) PAPER PATTERN of External Assessment 60 marks

Duration: 2 Hours Written Examination
Total Marks: 60



Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks Three short notes of 5 Marks each or Case study	15
Total	60
<p>Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 May contain short notes of 5 marks each</p>	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end/ External examination.



DIRECT TAXATION II

Sr. No.	Heading	Particulars
1	Title of the course	DIRECT TAXATION II
2	Semesters	IV
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2024-25 in a progressive manner

COURSE CODE : U24AF4MJ02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To enable the students to describe the mechanism of carry forward and set off of an Individual assessee.
- To enable the students to describe the mechanism of Tax Deduction at Source ,Advance Tax , Interest Payable,DTAA U/S 90 & 91
- To enable the students to compute the net total taxable income of an individual.
- To enable the students to compute the net total taxable income of Partnership Firm in relation to Sec: 40(b) & Tax Thereon with applicable Rate of Tax

Course Outcome:

- Students would learn the concept of clubbing of Income and set-off and carry forward of loss
- Students would be able to describe the mechanism of Tax Deduction at Source ,Advance Tax , Interest Payable,DTAA U/S 90 & 91
- Students would compute the net total income of an individual.
- Students would compute the net total income of Partnership firm



Sr. No	Syllabus	No. of lectures
1	Clubbing of Income and Set Off & Carry Forward of Losses	15
	Clubbing of Income - Section 60 to 65 Cases of Clubbing of Income A. Clubbing of Income for Transfer Of Income Without Transfer Of Asset (Sec.60) B. Clubbing of Income for Revocable Transfer Of Assets (Sec 61) C. Clubbing of Income Of Spouse SEC. 64(1) (ii) D. Clubbing of Income From Assets Transferred To Son's Wife [SEC. 64 (1) (VI)] E. Clubbing of Income From Assets Transferred To A Person For The Benefit Of Spouse [SEC. 64(1) (VII)] F. Clubbing of Income From Assets Transferred To A Person For The Benefit Of Son,S Wife [Sec. 64 (1) (VIII)] G. Clubbing of Income Of Minor Child (SEC.	
	Set Off & Carry Forward of Losses Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	
2.	Tax Deduction at Source Advance Tax Interest Payable DTAA U/S 90 & 91	15
	Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax	



	Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax S Sec: 234C – Interest for deferment of advance tax	
3	Computation of Tax liability of Individual & HUF Return of Income – Sec 139 Tax Planning & Ethics in Taxation	15
	Computation of Tax liability of Individual by considering all heads of income Filling Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D) with Tax Planning & Ethics in Taxation – Basic Concepts	
4.	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon with applicable Rate of Tax	15
	1. Provision related to Interest & Remuneration to Partners U/s. 40(b) of the Income Tax Act, 1961 2. Partner to be paid Interest & Remuneration must be a working partner 3. Remuneration or interest to Partners must be authorized by the Partnership Deed 4. Quantification of remuneration to Partners in Partnership Deed is must 5. No Interest & Remuneration to Partner to be allowed which relates to any period falling prior to the date of such partnership deed 6. Remuneration to Partners exceeding the limit prescribed u/s 40(b) to be disallowed 7. Any interest to any partner exceeding 12% disallowed	

References:

1. Dr.Vinod & K Singharia, “Direct Taxes, Law and Practice”.
2. S.Bhattacharya, “Indian Income Tax Law and Practice”

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- **Internal assessment 40% i.e. 40 marks**
- **Semester end examination 60% i.e. 60marks**



(A) Internal Assessment 40 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	20
One Project and Viva voce/Presentation/Case studies/Assignments/ Attendance and Overall Behaviour in Class	20
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration : 2 Hours	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks Three short notes of 5 Marks each or Case study	15
Total	60
Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 may contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



Auditing (Introduction and Planning of Auditing)

Sr. No.	Heading	Particulars
1	Title of the course	Auditing (Introduction and Planning of Auditing)
2	Semesters	IV
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2024-25 in a progressive manner

COURSE CODE: U24AF4MI01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To understand the basics of Auditing.
2. To understand the Planning, Procedures, and Documentation required for Auditing.
3. To understand Auditing Techniques and Internal Audit.
4. To understand vouching in Auditing.

Course Outcome

1. Learners will the basics and importance of auditing.
2. Learners will study the compliance of Auditing.
3. Learners will study the Techniques and Internal Audit.
4. Learners will study the vouching technique of Auditing.



Sr. No	Syllabus	No. of lectures
1	<p>Introduction to Auditing: Basics: Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent</p>	15
	<p>Limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing. Errors and Frauds: Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud. Principles of Audit: Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting. Types of Audit: Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.</p>	
2.	<p>Audit Planning, Procedures and Documentation: Audit Planning: Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. Audit Program: Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Work, Overall Audit Approach. Audit Working Papers: Meaning, Importance, Factors Determining Form and Contents, Main Functions/Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books. Audit Notebook: Meaning, Structure, Contents, General Information, Current Information, Importance.</p>	15



3.	<p>Auditing Techniques and Internal Audit Introduction: Test Check: Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions. Audit Sampling: Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size – Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.</p> <p>Internal Control: Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks vs. internal Control, Internal Checks vs. test Checks.</p> <p>Internal Audit: Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.</p>	15
4.	<p>Auditing Techniques: Vouching Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received. Audit of Expenditure: Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, and Interest Expenses.</p>	15

Reference Book

1. L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade. Auditing – Sheth Publishers Private Limited, Mumbai.
2. Dr K. R. Dixit, Auditing – Vishwa Publishers & Distributors, Nagpur
3. B. N. Tandon, S. Sudharsanam, S. Sundharabahu. Practical Auditing – S. Chand & Company Ltd.
4. S. K. Mehta, Auditing, Diamond Publication Pune



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60marks

(A) Internal Assessment 20 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	20
One Project and Viva voce/Presentation/Case studies/Assignments/ Attendance and Overall Behaviour in Class	20
Total	20

B) Semester end examination 60 marks

PAPER PATTERN

Duration : 2 Hours	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15
Q4. 15 Marks OR 15 Marks Three short notes of 5 Marks each or Case study	15
Total	60
Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 may contain short notes of 5 marks each	

Passing criteria:

Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.



Introduction to International Economics

COURSE CODE: U24BE4E01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

To familiarize students with an overview of International Economics.
To orient students with the concepts related to Balance of Payment and Foreign Exchange Markets.

Course Outcomes:

Learners will be able to discuss the basic theories and policies of International Economics.
Learners will be able to examine the concepts of Balance of Payments and Foreign Exchange Market.

Sr. No	Syllabus	No. of lectures
01	MODULE I: Introduction to International Trade · Theories of International Trade – Ricardo’s Theory of Comparative Costs and the Heckscher- Ohlin Theory. · Commercial Trade Policy –Free Trade and Protection – Pros and Cons. · Tariff And Non-Tariff Barriers: Meaning, Types Relevant case studies	15
02	MODULE II: Balance of Payments and Foreign Exchange Market · Balance of Payment: Meaning, Structure, Balance of Payment Disequilibrium- Types, Measures to control Disequilibrium: Depreciation, Devaluation. · Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange, Spot and Forward Exchange Rates, Arbitrage. · Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India. Relevant case studies	15

References:

Kindleberger, C.P. (1973) International Economics, Homewood
Kenan, P.B. (1994), The International Economy, Cambridge University Press, London



Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman

Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi

M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi

Francis Cheenilam International Economics Tata McGraw – Hill Publishing co Ltd New Delhi

Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
ONLINE TEST (Multiple Choice Questions)	10
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class behavior	5
Total	20

(B) Semester end examination 30 marks PAPER PATTERN

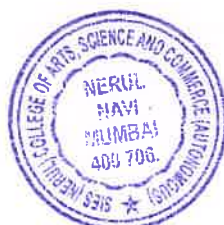
Duration: 1 hour	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10
Q.3 10 marks Two short notes out of four for 5 marks each or case study	10
Total	30

Note:

Q.1, 2 - 10 marks question may be divided into sub questions if required.

Q.3 May include theory (short notes) /Case study in one of the options.

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



INTRODUCTION TO FINANCIAL MARKETS

Sr. No.	Heading	Particulars
1	Title of the course	INTRODUCTION TO FINANCIAL MARKETS
2	Semesters	IV
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2024-25 in a progressive manner

COURSE CODE: U24AF4SEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To provide students with the complete understanding of financial regulators and its types.
2. To give an overview of financial various financial instruments and its types and characteristics.

Course Outcome:

1. Students will have an overview of the financial regulators, its role, and functions.
2. Students will be able to understand various types of financial instruments and its evaluation.

Sr. No	Syllabus	No. of lectures
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1	Financial Regulators	15
	Meaning and features of financial regulators, Role and functions of financial regulators, Kinds of financial regulators, Markets regulated by each regulator.	
2.	Financial Instruments	15
	Meaning and classification of financial instruments (multiple ways of classifying financial instruments), Types of financial instruments, Evaluation of financial instruments (risk return trade-off), Characteristics of financial instruments, New financial instruments	

References:

1. Indian Financial System, Machiraju.R.H, Vikas Publishing House.
2. Indian Financial System, Khan M.Y Tata Mcgraw Hill.
3. The Indian Financial System, Desai, Vasantha Himalaya Publishing House

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- **Internal assessment 40% i.e. 20 marks**
- **Semester end examination 60% i.e. 30 marks**

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks Q1. Multiple choice Questions/True or False - 5 Marks Q2. Attempt 1 question out of 3 questions - 5 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class Behavior	5
Total	20



(B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Q1. 10 marks OR 10 marks	10
Q2. 10 marks OR 10 marks	10
Q3. 10 marks OR 10 marks	10
Total	30
Note: Q1, 2 and 3 - 10 Marks questions may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination.



Understanding Basic Forms of English Literature-2

COURSE CODE:U24ENG4AEC01(Rev 25)

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is of 60 minutes

* Course Objectives:

1. To develop creative skills and narrative skills through close reading and appreciation of literary texts
2. To cultivate appreciation of language as an artistic medium and to help students to understand the performative aspect of the literary work.

* Course Outcomes:

1. Learner will be able to utilize the literary characteristics of the work of literature for professional development
2. Learner will be able to express effectively after understanding the performative aspect of the literary work

Sr. No	Syllabus	No. of lectures
1.	Module-1 :- Study of Short Stories	15
	1.O'Henry : <i>The Last Leaf</i> 2. Katherine Mansfield: <i>The Doll's House</i> 3. Ruskin Bond: <i>The Leopard</i> 4. R.K.Narayan: <i>An Astrologer's Day</i> 5.Jhumpa Lahiri: <i>A Temporary Matter</i>	
2.	Module-2 :- Study of Drama	15
	Oscar Wilde: <i>The Importance of Being Earnest</i> Recommended Activities: 1.Story Telling 2.Movie Screening on Drama 3.Role Plays 4.Reading awareness through Library visits	



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e.20 marks
- Semester end examination 60% i.e.30 marks

• **A) Internal Assessment: Total 20 Marks**

1	*Continuous Evaluation	10 Marks
2	Role Plays / Group Discussion/Audio-visual activity	05 Marks
3	Attendance	05 Marks

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

Question no.1	A) OR B) Descriptive Question Module no.1	10 Marks
Question no.2	A) OR B) Descriptive Question Module no.2	10 Marks
Question no.3	A) Short Notes 2 out of 3 Module no.1 (5 Marks each) OR B) Short Notes 2 out of 3 Module no.2 (5 Marks each)	10 Marks

Passing Criteria: 40% in Internal as well as in External (i.e.8 Marks in Internal exam of 20 marks and 12 marks in External exam of 30 marks respectively)



COURSE NAME: ADVERTISING & BRANDING -II

COURSE CODE: U24COM4E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. To understand the fundamentals of advertising and branding.
1. To learn and explore the creative processes in advertising.

Course Outcomes:

1. Students will learn the basic fundamentals of advertising and branding.
2. Learners will be able to explore the creative processes in advertising & branding in the real scenario.

Sr. No.	Syllabus	No of Lectures
1	Module - I: Advertising	15
	Advertising agencies and their functions, Roles and responsibilities within an agency, The relationship between advertisers and agencies, Understanding target audiences, Developing a unique selling proposition (USP), Creating an advertising strategy, Ethical issues in advertising. Emerging technologies and their impact.	
2	Module – II: Branding	15
	Global Branding, challenges in global branding, Cultural considerations in branding, role of IMC in branding, Impact of digital media on branding, role of social media in branding, strategies for social branding, Design principles for brand logos and symbols, crafting brand taglines and slogans. Careers in Branding.	
Total Lectures		30

Reference Books:

1. Advertising and Promotion: An Integrated Marketing Communications perspective" by George E. Belch and Michael A. Belch
2. "Building Strong Brands" by David A. Aaker

SCHEME OF EXAMINATION

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below: -

(C) Internal Assessment : 40%

20 Marks



Sr.	Particulars	20 Marks
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No.		
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05Marks

Periodical class test Question paper pattern

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	05 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	05 Marks

(D) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1 hour duration.

Question Paper Pattern

Duration : 1 hour	Total Marks: 30
Q.1 10 marks OR 05/05 marks	10
Q.2 10 marks OR 05/05 marks	10
Q.3. 10 Marks OR 05/05 marks	10
Two short notes of 05 marks each or Case study	
Total	30
Note: 3. Q.1, 2, 3 10 marks question may be divided into sub questions if required. 4. Q.3 May include theory (short notes) /Case Study in one of the options.	

Passing criteria:

Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



INTRODUCTION TO PHOTOGRAPHY

COURSE CODE: U24MMC3VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

The content and learning activities in this course are designed to help students achieve the following objectives:

- Apply practical skills for professionally handling a camera and making a picture that can be used for commercial purpose
- Analyze the quality and difference between multiple photographs to suit their need / purpose of photography
- Obtain a sense of understanding about the different applications of photography as per the assignment / requirement
- Identify best practices for the delivery of successful photography assignment in any type of event as per the purpose and requirement set by the external agency.

Course outcomes

- Students will demonstrate the ability to operate professional cameras effectively, ensuring proper use of settings like ISO, aperture, and shutter speed.
- Students will develop critical analysis skills to assess the quality, composition, lighting, and technical aspects of photographs.
- Students will gain insight into diverse photography applications

Syllabus

Sr NO	Module	Details	Lectures
1.	Camera: Functioning and types	1.1 What is photography 1.2 Camera and its parts 1.3 Different types of camera - Current and Old	05
2.	Lens: Types and uses	2.1 Understanding the lens as an important part with its function 2.2 Types of lens - Depth of field and Focus 2.3 Using different lenses with their capacity and delivery	05
3.	Light: The essential raw material	3.1 Understanding light for photography, consideration for exposure 3.2 Understanding natural light and artificial light, Introduction to basic studio lighting	06



		3.3	Understanding the quality of light and using light modifiers	
4.	Composition:	4.1	Introduction to composition	06
	Way of	4.2	Types of composition	
	portraying a	4.3	Creativity of composition	
	subject			
5.	Digital	5.1	Understanding digital imaging	05
	Imaging:	5.2	Digital file formats and their application	
	Electronic			
	format			
6	Care and	6.	Protection of the camera and equipment	03
	Maintenanc	1	against different situations	
	e of the			
	camera &			
	equipment			
Total Lectures				30

Syllabus designed by:

Mr. Abhishek Dandekar

Ms. Tejal Shinde

References:

Collins Books series: Pentax Inc.

1. Taking successful pictures,
2. Making most of colour,
3. Expanding SLR system,
4. Lighting techniques

Minolta Photographer's handbook

Indoor Photography, Outdoor
photography: Life Book series:
Colour, Camera, Light & Portrait

Photography course:

Volume 1: Understanding Camera

Volume 2: Secrets behind successful pictures

Volume 3: Practicing Photography

Volume 4: Handling Professional assignments



Me and My Camera-Portrait photography, Glamour photography, Do it in Dark (Darkroom Techniques), Pro-technique (Pro-photo), Night Photography, Beauty and Glamour , Product Photography

SCHEME OF EXAMINATION (for 50 marks 2 credits Theory)

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e., 20 marks
- Semester end examination 60% i.e., 30 marks

A) Internal Assessment 20 marks

Description	Marks
Internal test of 10 marks	10
Q.1. Attempt 2 questions out of 4 questions (5 marks each)- 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	10
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Attempt Q1 a) or b)- 10 marks	10
Attempt Q2 a) or b)- 10 marks	10
Attempt Q3 a) or b)- 10 marks	10
Total	30
Note:1. Q.1, 2, 3 - 10 marks questions may be divided into sub questions if required.	

Passing criteria: Minimum 40% in Internal (08 out of 20) and 40% (12 out of 30) in semester end examination.



OPEN ELECTIVE- Advanced Multimedia and Designing (To be offered to other courses)

COURSE CODE : U24CS4E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives

- Introduction of computers in media every process of image editing and film editing is computerized.
- Various software's –beginners to professional- are developed and today software knowledge equals literacy in media. Image, Audio and Video in digital format are easy to share and store as well as saved to multiple places.
- The knowledge of software has become extremely essential to survive and grow in media today

Course Outcomes

- To help learners make media industry ready. This will help learners to be aware of the minimum requirement of the software when stepping out in the industry.
- To introduce the media software's to make the learners understand what goes behind the scene and help them choose their stream.
- To prepare learners skilled enough for independency during project papers. • To help learners work on small scale projects during the academic period.

UNIT No	Syllabus	No. of lectures
01	Working with multiple images Mixing: Selection marquce, Lasso, Magnctic lasso, feather, Slice tool, Erase too, Pen tool and image tracing, Clone tool, Stamp tool Image Effects Editing: Burning, Dodging, Smudge, Sharpen, Blur, Eyedropper, Choosing color, Swatches, Color pick, Filters Working with Layers: Layer basics Changing background, Gradient Moving linking aligning layers Applying Transformations, Masking layers, Masts and extractions Layer effects, Adjustment layers. Wonders of Blend Modes: Blend modes Advanced blending options Layer blends Fully Editable Text Text as art, Glyphs, Creative text Type mask tool, Image in text Text to path and Direct selection Path selection (black arrow) Creating Professional design using all the tool	15
02	Introduction to Cascading Style Sheets, Concept of CSS, Creating Style Sheet, CSS Properties, CSS Styling (Background, Text Format, Controlling Fonts), Working with block elements and objects, Working with Lists and Tables, CSS ID and Class, Box Model (Introduction, Border properties, Padding Properties, Margin properties	15

References:

Textbooks:

1. Photoshop Bible, McClelland ,Wiley Publication
2. Adobe Illustrator Classroom in a book: Adobe House
3. InDesign: Classroom in a book Kelly Kordes and Tina DeJarld Adobe

Additional References:

1. Adobe Premiere Pro: Practical Video Editing
2. Dreamweaver: Web designing made easy: Todd Palamar



SCHEME OF EXAMINATION (OPEN ELECTIVE)

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks each Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 2 questions out of 3 questions (2.5 marks each)- 5 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 12 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Total	30
Note: Q.1, 2, 3 - 10 marks question may be divided into sub questions if required. Q.3 May include theory (short notes) /Case Study in one of the options	

