

AC: 21/02/2025

Item No. 3.2



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

DEPARTMENT OF COMMERCE

Sr. No.	Heading	Particulars
1	Title of the course	B.Com Management Accounting and Finance+ CMA (US) (Bachelor of Commerce)
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: 21/02/2025

Signature:


Dr. Koel Roychoudhury

AC Chairperson


Ms. Sugandha Jha

Head of the Department



Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V, Nerul, Navi Mumbai- 400706, India
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SCHEME OF MODULES

No. of Courses	Course Code	Semester III	Credits
1	Major: Department Specific Course (DSC)		
1	U25MAF3MJ01	Cost Accounting – III	4
2	U25MAF3MJ02	Management Accounting - III	4
2	Minor: Department Specific Course (DSC)		
3	U25MAF3MI01	Internal Control Systems - II	4
3	Open Electives (OE/ Generic Electives)		
4	U25MAF3OE01	Economics III	2
4	VSC/SEC (Vocational Course/Skill Enhancement Course)		
5	U25MAF3VSC01	Financial Accounting - III	2
5	AEC/VEC/IKS (Ability Enhancement Course/Value Education Course/Indian Knowledge System)		
6	U25MAF3AEC01	English Literature	2
6	OJT, FP, RP, CEP, CC		
7	U25MAF3CC01	Co-Curricular in Lifeskill	2
8	U25MAF3CC02	Field project (Auditing)	2
Total Credits			22



COURSE NAME: COST ACCOUNTING-III

COURSE CODE: U25MAF3MJ01

1 credit - 15 lectures

COURSE CREDIT: 04

1 lecture - 60 minutes

Course Objective:

1. To understand cost and variance analysis techniques for evaluating business performance.
2. To develop the ability to analyze and interpret variances in materials, labor, overhead, and sales.
3. To explore responsibility centers and performance evaluation methods in management accounting.
4. To apply transfer pricing and performance measurement techniques to optimize financial decision-making.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	SO
		On completion of the syllabus learners will be able to,	
CO1	Remember and understand	Explain cost variances, performance measures, and the role of responsibility centers in financial control.	1
CO2	Apply	Compute and analyze direct material, labor, overhead, and sales variances for decision-making.	1
CO3	Analyze	Evaluate financial performance using transfer pricing, ROI, and multiple performance measures.	1

Sr. No	Syllabus	No. of lectures
Module I	<u>Introduction to Cost and Variance Measures</u> Cost and Variance Measures: Importance and types of variances in cost management. Direct Material Variances: Calculation and analysis of price and usage variances. Direct Labor Variances: Understanding labor rate and efficiency variances. Multiple Input/Class Variances: Handling variances for multiple inputs and cost components.	15
Module II	<u>Overhead and Sales Variances</u> Overhead Variances: Fixed and variable overhead variance analysis. Sales Variances: Calculation of sales price and volume variances. Market Variances: Evaluating market share and market size variances.	15
Module III	<u>Responsibility Centers and Performance Evaluation</u> Responsibility Centers: Types—cost, profit, investment centers and their role in accountability. Contribution Income Statement: Use in evaluating segment performance.	15
Module IV	<u>Transfer Pricing and Performance Measures</u> Transfer Pricing: Methods and implications for divisional performance. Performance Measures: Evaluating ROI, RI, and other financial metrics. Multiple Performance Measures: Non-financial and balanced scorecard approaches.	15
Total		60

References:

1. "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar
2. "Management and Cost Accounting" by Colin Drury

3. "Advanced Management Accounting" by Robert S. Kaplan and Anthony A. Atkinson
4. "Strategic Cost Management" by John K. Shank

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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions)- 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration: 2 hours Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
OR	
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

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



COURSE NAME: MANAGEMENT ACCOUNTING-III

COURSE CODE: U25MAF3MJ02

1 credit - 15 lectures

COURSE CREDIT: 04

1 lecture - 60 minutes

Course Objective:

1. To understand various budget methodologies and their applications in financial planning.
2. To develop the skills to prepare annual profit plans and supporting schedules effectively.
3. To analyze ongoing budgetary reports and interpret financial data for decision-making.
4. To apply top-level planning and analysis techniques for strategic financial management.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	SO
		On completion of the syllabus learners will be able to,	
CO1	Remember and understand	Explain budget methodologies, annual profit planning, and top-level financial analysis concepts.	1
CO2	Apply	Prepare budgets, analyze financial reports, and respond to budgeting-related queries.	1
CO3	Analyze	Evaluate budgetary performance and provide strategic insights for business planning.	1

Sr. No	Syllabus	No. of lectures
Module I	<u>Budget Methodologies</u> Overview of budgeting approaches such as zero-based, incremental, flexible, and activity-based budgeting. Selection of appropriate budgeting methods based on business needs.	15
Module II	<u>Annual Profit Plan and Budget Preparation</u> Components and structure of an annual profit plan. Preparing supporting schedules for operational and financial budgets. Steps in budget preparation and alignment with corporate objectives.	15
Module III	<u>Ongoing Budgetary Reporting</u> Monitoring budget performance and variance analysis. Reporting mechanisms and communication of budget outcomes. Addressing common budgeting calculation queries and adjustments.	15
Module IV	<u>Top-Level Planning and Analysis</u> Strategic planning and financial forecasting techniques. Performance analysis through budget comparisons and KPIs. Long-term financial goal setting and alignment with business strategy.	15
Total		60

References:

1. "Budgeting Basics and Beyond" by Jae K. Shim
2. "Cost and Management Accounting" by Colin Drury
3. "The Essentials of Finance and Budgeting" by Harvard Business Review
4. "Management Accounting: Principles and Applications"



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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions)- 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration: 2 hoursTotal Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question) OR	15 / 8 & 7 Marks
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

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



COURSE NAME: INTERNAL CONTROL SYSTEMS - II

COURSE CODE: U25MAF3MI01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

Course Objectives:

1. To understand the fundamentals of internal controls and their importance in financial and operational processes.
2. To develop knowledge of transaction and safeguarding controls to prevent fraud and errors.
3. To analyze system controls, internet security measures, and business continuity planning strategies.
4. To apply internal control frameworks to ensure compliance and risk mitigation in organizations.

Course Outcomes:

Remember & Understand	Explain the principles of internal controls, transaction controls, and system security measures.
Apply	Implement internal control mechanisms to safeguard assets and ensure data integrity.
Analyse	Evaluate the effectiveness of control systems and recommend improvements for business continuity.

Sr. No	Syllabus	No. of lectures
Module I	<u>Introduction to Internal Controls</u> Purpose, objectives, and components of internal controls. Importance of internal controls in financial and operational processes. Frameworks and regulatory requirements for internal controls.	15
Module II	<u>Transaction and Safeguarding Controls</u> Transaction controls: accuracy, authorization, and completeness of financial transactions. Safeguarding controls to prevent fraud, theft, and misuse of assets. Role of internal audits in ensuring compliance and effectiveness of controls.	15
Module III	<u>System Controls and Internet Security</u> IT control mechanisms, access controls, and automated controls. Internet security threats and mitigation techniques. Role of encryption, firewalls, and authentication in securing business data.	15
Module IV	<u>Business Continuity Planning</u> Risk assessment and disaster recovery planning. Developing and implementing business continuity plans. Testing and maintaining business continuity strategies for long-term resilience.	15

Reference Books

1. "Internal Control Management and Evaluation" by James A. Hall
2. "Principles of Internal Control and Corporate Governance" by Alan Trenerry
3. "IT Auditing and Application Controls" by Sandra Senft and Frederick Gallegos
4. "Business Continuity and Risk Management" by Kurt Engemann



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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions) - 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

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



COURSE NAME: FINANCIAL ACCOUNTING - III

COURSE CODE: U25MAF3VSC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

1. To understand the accounting principles related to income taxes, leases, investments, and business combinations.
2. To develop the ability to apply accounting standards for leases, debt, and equity investments.
3. To analyze the financial implications of business combinations and consolidation techniques.
4. To apply industry-relevant accounting practices through real-world case studies and financial reporting scenarios.

Course Outcomes: -

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	SO
		On completion of the syllabus learners will be able to,	
CO1	Remember and Understand	Explain the concepts and accounting treatment of income taxes, leases, and investments.	PSO1
CO2	Apply	Prepare financial statements incorporating leases, investments, and business combinations.	PSO2
CO3	Analyze	Evaluate the impact of tax policies, investment decisions, and consolidations on financial performance.	PSO3

Units	Details	Lectures Required
Module I	Accounting for Income Taxes and Leases Accounting treatment of deferred tax assets and liabilities. Recognition and measurement of income tax expense under different accounting standards. Lease accounting: classification, recognition, and measurement of finance and operating leases. Disclosure requirements and impact of leases on financial statements.	15
Module II	Investments and Business Combinations Overview of investments: classification, recognition, and valuation. Accounting for debt securities and equity investments. Business combinations: acquisition method, goodwill recognition, and purchase price allocation. Consolidation of financial statements and non-controlling interests.	15
TOTAL		30

Reference Books:

1. "Intermediate Accounting" by Donald E. Kieso, Jerry J. Weygandt
2. "Accounting for Investments" by R. Venkata Subramani
3. "Advanced Accounting" by Floyd A. Beams
4. "Income Tax Accounting" by Richard Loconte



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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions)- 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B)Semester end examination 30 marks PAPER PATTERN

Duration: 1 Hour	TotalMarks:30
Q.1 10marks OR10 marks	10
Q.2 10marks OR10 marks	10
Q.3 10marks OR10 marks	10
Two short notes out of four for 5 marks each or numerical or case study	
Total	30
Note: Q.1,2 -10marks question may be divided in sub questions if required. Q.3 May Include Theory(short notes)/Numerical/Casestudyin oneoftheoptions.	

Passing criteria: Minimum40% 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 2025-26)

Semester-III

[Syllabus for SY B.Com (General), SY B.Com. (B.A.F/B.B.I./B.F.M./Entr./BMAF),
SY B.Sc. (Computer/I.T./E.V.S./Packaging Technology/DS), SY BMS and SY BAMMC]

COURSE CODE :

1 credit - 15 lectures

COURSE CREDIT: 02

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

Recommended Activities:

1. Poetry Recitations
2. Movie Screening on Novel
3. 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	Poetry Recitation /Presentation /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)



Co-Curricular Course in Life Skills III

COURSE CODE: U24CC3LS02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

To help learners-

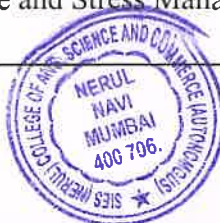
1. Understand the significance of various types of skills and know how to acquire them.
2. Know about meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potential.

Course outcomes:

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

1. Appreciate and demonstrate various types of skills.
2. 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 Universal Human Values	A) Love & Compassion	3	15
	B) Truth	2	
	C) Non-Violence	2	
	D) Righteousness	2	
	E) Peace	2	
	F) Service	2	
	G) Renunciation (Sacrifice)	2	
	Total Hours		30

References:

1. https://www.ugc.gov.in/pdfnews/4371304_LifeSKill_JeevanKaushal_2023.pdf
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

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

Evaluation Criteria	Marks
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Case Studies/ Practical case assignments/ Biographies/Prepare a report/presentation/movie/video	10
Group Activities/ Roleplay /Discussions /Projects /Assignments/ Simulations/Prepare business plan/ Panel Discussions	10
Class Participation/ Participating in Invited motivational sessions/ Field Visits	10
Reflective journal evaluation	20
Total	50

NOTE- Each student will maintain a record of his or her daily learning after each module or session in the Reflective Journal.



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

Sr. No.	Heading	Particulars
1	Title of the course	B.Com Management Accounting and Finance+ CMA (US) (Bachelor of Commerce)
2	Eligibility for admission	HSCorEquivalent
3	Minimum Percentage	45%
4	Semesters	IV
5	Level	UG
6	Pattern	03years&06semestersCBGS
7	To Be Implemented From	From Academic year 2025-26 in a progressive manner

Date: 21/02/2025

Signature:

Dr. Koel Roychoudhury

AC Chairperson

Ms. Sugandha Jha

Head of the Department

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SCHEME OF MODULES

No. of Courses	Course Code	Semester IV	Credits
1	Major: Department Specific Course (DSC)		
1	U25MAF4MJ01	Cost Accounting – IV	4
2	U25MAF4MJ02	Management Accounting - IV	4
2	Minor: Department Specific Course (DSC)		
3	U25MAF4MI01	Internal Control Systems - III	4
3	Open Electives (OE/ Generic Electives)		
4	U25MAF4OE01	Economics IV	2
4	VSC/SEC (Vocational Course/Skill Enhancement Course)		
5	U25MAF4VSC01	Industrial Law	2
5	AEC/VEC/IKS (Ability Enhancement Course/Value Education Course/Indian Knowledge System)		
6	U25MAF4AEC01	English Literature	2
6	OJT, FP, RP, CEP, CC		
7	U25MAF4CC01	Co-Curricular in Lifeskill	2
8	U25MAF4CC02	Community Engagement Program	2
Total Credits			22



COURSE NAME: COST ACCOUNTING-IV

COURSE CODE: U25MAF4MJ01

COURSE CREDIT: 04

1 credit - 15 lectures 1 lecture - 60 minutes

Course Objective:

5. To understand the concepts and applications of Cost-Volume-Profit (CVP) analysis and marginal analysis in managerial decision-making.
6. To develop the ability to analyze cost behaviors and relevant information for effective decision-making.
7. To evaluate various strategic decisions such as make-or-buy, special orders, and pricing strategies.
8. To apply pricing techniques based on market structure, demand, and product lifecycle for business profitability.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	SO
		On completion of the syllabus learners will be able to,	
CO1	Remember and understand	Explain the principles of CVP analysis, marginal analysis, and pricing strategies.	1
CO2	Apply	Utilize cost and pricing data to support decision-making in areas like product mix and special orders.	1
CO3	Analyze	Evaluate business scenarios to recommend optimal financial and operational strategies.	1

Sr. No	Syllabus	No. of lectures
Module I	<u>Cost-Volume-Profit (CVP) Analysis</u> Understanding CVP analysis and its assumptions. Profit point analysis and break-even analysis. CVP analysis with multiple products. Risk and uncertainty considerations in CVP. Decision-making applications using CVP analysis.	15
Module II	<u>Marginal Analysis and Decision-Making</u> Relevant cost concepts and their application in decision-making. Evaluating the introduction of new products and changes in output levels. Sell or process further decisions based on incremental analysis.	15
Module III	<u>Strategic Decision-Making</u> Make or buy decisions based on cost-benefit analysis. Special order decisions and their impact on profitability. Disinvestment decisions and their financial implications.	15



Module IV	<u>Demand, Supply, and Pricing Strategies</u> Pricing determination under different market structures. Strategic pricing for new products and product mix. Short-term vs. long-term pricing strategies. Product life cycle pricing and other pricing considerations.	15
Total		60

References:

1. "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren
2. "Management Accounting" by Anthony A. Atkinson
3. "Pricing Strategies: A Marketing Approach" by Robert J. Dolan
4. "Managerial Economics and Business Strategy" by Michael Baye

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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions)- 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration: 2 hours Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
OR	
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

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



COURSE NAME: MANAGEMENT ACCOUNTING-IV

COURSE CODE: U24MAF1MJ02

COURSE CREDIT: 04

1 credit - 15 lectures 1 lecture - 60 minutes

Course Objective:

5. To understand the fundamentals of financial statement analysis and various financial ratios.
6. To develop the ability to interpret and apply liquidity, leverage, activity, and profitability ratios in decision-making.
7. To analyze the impact of inflation, accounting changes, and earnings quality on financial ratios.
8. To apply financial analysis techniques to assess corporate performance and make informed business decisions.

Course Outcomes:

On successful completion of the course the learner will be able to:

Sr. No	Blooms Taxonomy	COURSE OUTCOME	SO
		On completion of the syllabus learners will be able to,	
CO1	Remember and understand	Explain the concepts of financial statement analysis and key financial ratios.	1
CO2	Apply	Use financial ratios to evaluate company performance and financial health.	1
CO3	Analyze	Assess the impact of economic and accounting factors on financial ratios and profitability.	1

Sr. No	Syllabus	No. of lectures
I	<u>Comparative Financial Statement Analysis and Liquidity Ratios</u> Overview of financial statement analysis techniques. Introduction to financial ratio analysis. Liquidity ratios: current ratio, quick ratio, and cash ratio.	15
II	<u>Leverage and Activity Ratios</u> Leverage ratios: debt-to-equity, interest coverage, and financial leverage. Coverage ratios and their significance. Activity ratios: asset turnover, inventory turnover, and receivables turnover.	15
III	<u>Profitability Ratios and Earnings Per Share</u> Profitability per share measures and significance. Basic earnings per share (EPS) calculation and analysis. Diluted EPS and its financial implications. Assessing overall company profitability using ratios.	15
IV	<u>Advanced Topics in Financial Ratio Analysis</u> The effect of inflation on financial ratios and financial statements. Accounting changes and their impact on ratio analysis. Book/market value and accounting/economic profit. Evaluating earnings quality and its relevance in decision-making.	15
Total		60

References:



5. "Financial Statement Analysis and Security Valuation" by Stephen H. Penman
6. "Analysis for Financial Management" by Robert C. Higgins
7. "Financial Accounting: Tools for Business Decision Making"
8. "The Interpretation of Financial Statements" by Benjamin Graham

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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions)- 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration: 2 hours Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
OR	
Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

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



COURSE NAME: INTERNAL CONTROL SYSTEMS - III

COURSE CODE: U25MAF4MI01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

Course Objectives:

5. To understand the concepts of enterprise risk management (ERM) and its various types of risk.
6. To develop an understanding of the risk management process and its role in business sustainability.
7. To analyze capital adequacy in risk management and its impact on business decisions.
8. To apply ERM strategies to identify, assess, and mitigate risks within an organization.

Course Outcomes:

Remember & Understand	Define types of risks and explain the risk management process in an organization.
Apply	Implement risk management strategies and tools to assess risks in an enterprise.
Analyse	Evaluate the effectiveness of ERM frameworks and analyze capital adequacy in managing risks.

Sr. No	Syllabus	No. of lectures
Module I	<u>Introduction to Enterprise Risk Management (ERM) and Types of Risk</u> Definition and importance of Enterprise Risk Management (ERM). Types of risks: operational, financial, strategic, compliance, and reputational risks. Risk identification techniques and tools. Risk assessment and prioritization methods (qualitative and quantitative).	15
Module II	<u>Risk Management Process</u> The stages of the risk management process: risk identification, assessment, response, and monitoring. Tools and frameworks for risk analysis (e.g., SWOT analysis, risk matrices). Developing risk response strategies: avoidance, mitigation, transfer, and acceptance. Monitoring and reviewing risks regularly for continuous improvement.	15
Module III	<u>Enterprise Risk Management Implementation</u> Key principles of ERM implementation in organizations. Roles and responsibilities in the ERM process: risk management teams, executives, and departments. Aligning ERM with organizational objectives and governance. Practical case studies on implementing ERM frameworks across industries.	15



Module IV	<u>Capital Adequacy and Its Role in Risk Management</u> Capital adequacy: definition, importance, and regulatory frameworks (e.g., Basel III). Measuring capital adequacy: capital requirements, Tier 1 and Tier 2 capital, and risk-weighted assets. The relationship between capital adequacy and risk-bearing capacity. Impact of capital adequacy on enterprise risk management decisions.	15
	Total	60

Reference Books

1. "Enterprise Risk Management: From Incentives to Controls" by James Lam
2. "Risk Management and Financial Institutions" by John C. Hull
3. "The Essentials of Risk Management" by Michel Crouhy, Dan Galai, and Robert Mark
4. "Risk Management in Organizations" by Margaret Woods

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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal online examination (Multiple choice Questions)- 20 marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class behavior	05
Total	40

B) Semester end examination 60 marks

PAPER PATTERN

Duration: 2 hours Total Marks: 60	
Q.1. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.2. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.3. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
Q.4. Practical Problem (Attempt 1 question out of 2 question)	15 / 8 & 7 Marks
OR	



Q.4. Short Notes (Attempt 3 question out of 5 question)	5 Marks * 3 = 15 Marks
Total	60

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



Understanding Basic Forms of English Literature-2

(To be implemented from AY 2025-26)

Semester-IV

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

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

COURSE CODE: U25MAF4AEC01

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

Module-1 Study of Short Stories (Total 15 Lectures)

1.O'Henry :*The Last Leaf*



2. Katherine Mansfield: *The Doll's House*

3. Ruskin Bond: *The Leopard*

4. R.K.Narayan: *An Astrologer's Day*

5. Jhumpa Lahiri: *A Temporary Matter*

Module-2 Study of Drama (Total 15 Lectures)

Oscar Wilde: *The Importance of Being Earnest*

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
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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)



Co-Curricular Course in Life Skills IV

COURSE CODE: U24CC4LS03

1 credit - 15 lectures

COURSE CREDIT: 02

lecture is 60 minutes.

Course Objectives:

1. Design, develop, and adapt to situations as individuals, as team members as well as a leader.
2. Understand the personal values and apply ethical principles in professional and social contexts

Course outcomes:

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

1. Project a good personal image as a leader and develop social etiquette so as to have a positive impact on building a chosen career.
2. Participate in a digital lifestyle and appreciate the importance of ethics and moral values for developing a balanced personality

Module No	Syllabus	No. of hours	No of hours
1	Leadership Skills	6	20
Leadership and team skills	Innovative Leadership, Design Thinking	5	
	Entrepreneurial Skills	5	
	Team work, Social Skills, Social and Cultural Etiquette	3	
	Brainstorming	1	



2 Ethics	A) Ethics and Integrity- Learning through biographies, Ethics and Conduct- Importance of ethics. • Ethical decision-making. • Personal and professional moral codes of conduct. • Creating a harmonious life.	6	10
	B) Digital Ethics Digital Literacy Skills, Digital Etiquette, Digital Life Skills, Ethics and Etiquettes of Social Media	4	
	Total No of Hours		30

References:

1.

https://www.ugc.gov.in/pdfnews/4371304_LifeSKill_JeevanKaushal_2023.pdf

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

Evaluation Criteria	Marks
Case Studies/ Practical case assignments/ Biographies/Prepare a report/presentation/movie/video	10



Group Activities/ Roleplay /Discussions /Projects /Assignments/ Simulations/Prepare business plan/ Panel Discussions	10
Class Participation/ Participating in Invited motivational sessions/ Field Visits	10
Reflective journal evaluation	20
Total	50

NOTE- Each student will maintain a record of his or her daily learning after each module or session in the Reflective Journal.

