



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

(Affiliated to University of Mumbai)

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

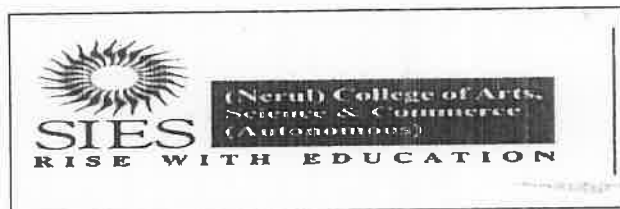
BOARD OF STUDIES SYLLABUS FOR B.COM (ACCOUNTING & FINANCE)

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

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)

Department of Accountancy

B.Com(Accounting & Finance) Programme

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

No. of Courses	Course Code	Semester I	Credits
<i>Major</i>			
1	U24AF1MJ01	Financial Accounting I	4
2	U24AF1MJ02	Financial Management I	2
<i>Open Electives(OE)</i>			
3	U24BE1E01	Business Economics I	2
4	U24COM1E02	Commerce I	2
<i>VSC/SEC</i>			
5	U24AF1VSC01	Application of Digital tools	2
6	U24AF1SEC01	Introduction to Financial system	2
<i>AEC/VEC/IKS</i>			
7	U24AF1AEC01	Effective Communication I	2
8	U24AF1VEC01	VEC-Understanding Indian society and Constitutional values	2
9	U24AF1IKS01	IKS-Indian ethos in Business Management	2
<i>OJT, FP, RP, CEP, CC</i>			
10	U24AF1CC01	Life Skills	2
Total Credits			22



FINANCIAL ACCOUNTING -I

COURSE CODE : U24AF1MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To acquaint the students with the fundamentals of Accounting Standards, Procedure, Practices, issues with the purpose of Disclosure of Accounting Policy.
- To study the nature of Incomes and Expenditures bifurcated into Revenue and Capital Natured Items.
- To understand the basics of Financial Accounting and preparation of Balance sheet.
- To develop a basic understanding of Departmental Accounting and thereby make the final accounts of a manufacturing firm.

Course Outcome:

- Students will be able to understand the fundamentals of Accounting Standards, Procedure and practices, Also, Students will be able to understand the importance of disclosure of Accounting Policy.
- Students will be able to bifurcate into Revenue and Capital natured items from Income & Expenditure accounts.
- Students will be able to understand and prepare the trial balance and the final accounts with and without adjustments.
- Students will be able to evaluate the departmental final accounts with inter-departmental transfers at cost & at selling price.

Sr. No	Syllabus	No. of lectures
01	<p>Module 1 - ACCOUNTING STANDARDS ISSUED BY ICAI</p> <p>Accounting Standards: Concepts, Benefits, Procedure for Issue of Accounting Standards various AS:</p> <p>AS-1: Disclosure of Accounting Policy (a) Purpose (b) Areas of Policy (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations</p> <p>AS-2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with illustrations</p> <p>AS-9: Revenue Recognition (a) Meaning and scope (b) Transactions excluded (c) Sale of Goods (d) Rendering of services (e) Effects of uncertainties (f)</p>	15



	Disclosure (g) Illustrations	
02	Module 2 - CAPITAL AND REVENUE EXPENDITURE AND RECEIPTS Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)	15
03	Module 3- PREPARATION OF FINAL ACCOUNTS Basics of Trial Balance, Preparation of Trading Account, Profit and Loss Account Understanding the Balance Sheet Sums of Final Accounts -Without Adjustments -With Adjustments	15
04	Module-4 DEPARTMENTAL ACCOUNTS Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet	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 LesileChandwichk, 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
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, 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. 60 marks

(A) Internal Assessment 40 marks

Description	Marks
Internal tests of 20 marks each Q.1 Multiple choice Questions/True or False - 10 Marks Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks	20
One Project and Assignment	15
Attendance and Class behavior	5
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
Q.4 15 marks OR 15 marks	15
Total	60

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



FINANCIAL MANAGEMENT -I

COURSE CODE : U24AF1MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To understand the basics of Financial Management
- To understand the concept of Leverage
- To compute Cost of Capital

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

- Describe the effects of decision making of finance managers on shareholders wealth maximization.
- Understanding various risk with the help of Leverage
- Interpret and illustrate the investment, financing and Cost of capital in an organization.

Sr. No	Syllabus	No. of lectures
01	Module 1- INTRODUCTION TO FINANCIAL MANAGEMENT Introduction & meaning, Importance, scope & objectives profit vs value maximization. Portfolio analysis and Managerial finance, Investment appraisal.	5
02	Module-2 LEVERAGE Introduction, EBIT & EPS analysis, Types of Leverage-Operating, Financial and Composite.	10
03	Module-3 COST OF CAPITAL Introduction, Definition and importance of cost of capital, Definition and importance of cost of capital, Measurement of cost of capital, weighted average cost of capital. Designing capital structure-Tax Planning; and Capital Structure Practices in India.	15

References:

- Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
- Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
- Chandra, Prasanna: Financial Management; Tata McGraw Hill, New Delhi, 2008.
- Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
- Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002. Gitman, L.J: Principles of Managerial Finance; Addison Wesley, 2009.
- Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002. 8. Kishore Ravi, M: Financial Management; Taxman, 2006.



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 20 marks each	10
Q.1 Multiple choice Questions/True or False - 5 Marks	
Q.2. Attempt 1 questions out of 2 questions (5 marks each)- 5 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	10
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 10 marks OR 10 marks	10
Q.3 10 marks OR 10 marks	10
Note:10 marks questions 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 the semester end examination.



Business Economics- I

COURSE CODE: U24BE1E01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

- To examine the basic principles of Business Economics and their applications in business decisions
- To orient students with cost, output and pricing decisions based on different market structures.

Course Outcomes:

- Students will be able to explain basic principles of Business Economics and its applications in the real world.
- Students will be able to classify market structures with respect to various economic variables.

Sr. No	Syllabus	No. of lectures
01	Module -1: Fundamental Concepts and Business Decision Principles <ul style="list-style-type: none">• Scope and Importance of Business Economics, basic tools of Economic Analyses.• Demand and Supply Analyses-Various Concepts of Demand, Law of Demand, Nature of Demand Curve under different markets, Law of Supply.• The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium.• Elasticity of Demand- significance, types and measurement of elasticity of demand (Price, income cross and promotional) <i>(numerical illustrations, Case Study)</i>	15
02	Module-2: Production Function, Cost concepts and Market structure <ul style="list-style-type: none">• Production function: Meaning, Types of Production Function, Concept of isoquants, Theories of Production – Short Run Production Function-Law of Variable Proportions, Long run production function and Laws of Returns to Scale, Least Cost Factor Combination for a given output.• Cost concepts: Accounting cost and economic cost, implicit and explicit cost, Opportunity Cost, fixed and variable cost - total, average and marginal cost – Behavior of Cost and Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems)</i>, LAC and Learning curve• Break even analysis <i>(with business applications- case Studies)</i>• Market structure: Perfect Competition –Features, Firm as a price taker.• Monopoly – Features, Price Discrimination under Monopoly.• Monopolistic competition: Features, Product differentiation.• Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market.	15



REFERENCES:

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirchey .M., Managerial Economics, Thomson South western (2003)
- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint)
- Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)



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 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	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
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/ numerical/ case study	10
Total	30
Note: Q.1, 2 - 10 marks questions may be divided into sub questions if required. Q.3 May include theory (short notes) / Numerical/ case study.	

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



Commerce - Paper I

COURSE CODE : U24COM1E02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To understand and identify potential opportunities for growth and innovation as per the business environment.
- To develop the ethical dimension of one's own decision-making in the workplace and other settings.
- To create awareness about entrepreneurship among students.
- To be able to understand consumer protection and legislation and methods of obtaining remedies.

Course Outcomes:

- Learners will gain a comprehensive understanding of the ever-changing dynamics of the business, and analyze the business environment accordingly.
- Learners will develop a strong understanding of ethics and implementation of it in business.
- Learners will be empowered with necessary knowledge and skills and navigate the challenges of the entrepreneurial journey.
- Learners will be equipped and aware of taking the right decision and right choices and understand the legal framework of Consumer Protection in India.

Sr. No	Syllabus	No. of lectures
01	Module -1- Business and its Environment Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	8
02	Module-2 -.2 Business and Society a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate	7
03	Module-3 Entrepreneurship and Economic Development Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option	8
04	Module-4 Consumer Protection Act 1986 Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	7



References:

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
 - Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
 - Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
 - Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
 - Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
 - Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
 - Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
 - Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
 - Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
 - Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
 - Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
 - Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai
 - Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
 - Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, 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
Internal tests of 10 marks each Q.1 Multiple choice Questions - 05 Marks Q.2. Attempt 01 questions out of 3 questions (5 marks each)- 05 Marks	10
Role Plays /Group Discussion/Mock Interviews/Presentation/Case studies/Assignments	5
Attendance and Class behavior	5
Total	20

B) Semester end examination 30 marks

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

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



APPLICATION OF DIGITAL TOOLS

COURSE CODE :U24AF1VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

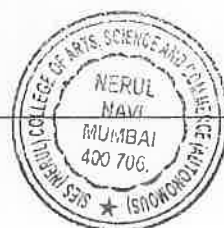
Course Objectives:

- To understand the basics of various tools in g-suites and use them to enhance the proficiency.
- To understand and apply the knowledge on Powerpoint and create a winning presentation.
- To be familiarised with the Presentation Tool Prezi and learn the art of making interactive presentations.

Course Outcome:

- The learner would be able to Store, Navigate, Communicate, Manage and Collaborate the documents using Google Docs, Slides, Google Drive, Google Hangouts, Google Calendar, Google Sheets and Forms.
- The learners would be able to Identify the names and functions of the PowerPoint interface and be equipped to Create, Format, Insert graphics in the presentations.
- The learners shall be equipped to create and innovate the presentations using the zooming-in online tool-Prezi.

Sr. No	Syllabus	No. of lectures
01	Module 1- Understanding the Basics of G-Suite <ul style="list-style-type: none">● Google Sheets- Online spreadsheet editor● Google Docs- Online word processor● Google Slides- Creating, presenting and collaborating online● Google Forms● Gmail Productivity● Google Meet● Google Keep/● Google Calendar● Google Sites- Webpage creation Tool	10
02	Module -2 Basics of Presentation Skill with Powerpoint <ul style="list-style-type: none">● Getting Started with PowerPoint● Developing a PowerPoint Presentation● Performing Advanced Text Editing Operations● Adding Graphical Elements to Your Presentation● Modifying Objects in Your Presentation● Adding Tables to Your Presentation● Adding Charts to Your Presentation● Preparing to Deliver Your Presentation	8



03	Module-3 Presentation Skill Enhancement with Prezi <ul style="list-style-type: none"> ● Comparison between Prezi and Powerpoint ● Computer Requirement and Interface update ● Creating an Account with Prezi ● Getting started with prezi-How to Plan & Quick Review of Prezi ● Editing Tools ● Templates ● Transformations ● Basic Elements (Adding text, Frames, Shapes, Understanding Pathing, Favourite elements) ● Adding Media (Images, Videos, PDF) ● Adding links ● Keyboard shortcuts ● Group work and remote presentation ● Publishing 	12
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References:

- The Ridiculously Simple Guide to Google Apps (G Suite): A Practical Guide to Google Drive Google Docs, Google Sheets, Google Slides, and Google Forms by Scott La Counte
- KHAIRUDDIN, K. B. G-SUITE DIGITAL SCHOOL FOR EDUCATION.
- Altman, R. B. (1999). PowerPoint 2000/98: Visual QuickStart Guide. Peachpit Press.
- Wempen, F. (2010). PowerPoint 2010 Bible. John Wiley & Sons.
- Marcovitz, D. M. (2012). Powerful PowerPoint for educators: using Visual Basic for applications to make PowerPoint interactive. Abc-Clio.
- Foulkes, L. (2020). Learn Microsoft Office 2019: A Comprehensive Guide to Getting Started with Word, PowerPoint, Excel, Access, and Outlook. Packt Publishing Ltd.
- Ladores, M. M. (2013). Instant Prezi Starter. Packt Publishing.
- Van Groenendaal, H. (2014). Prezi hotshot. Packt Publishing Ltd.
- Arar, S. (2015). The Ultimate Prezi Course: Master Prezi in 10 Easy Lessons. CreateSpace Independent Publishing Platform.



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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project and Assignment	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

Passing criteria:

Minimum 40% in Internal (8 out of 20) and

40% (12 out of 30) in the semester end examination.



Introduction to Financial System

COURSE CODE :U24AF1SEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To provide students with a complete understanding of the Indian financial system and its evolution.
- To give an overview of financial markets , its classification and importance.

Course Outcome:

- Students will have an overview of the financial system such as flow of funds in the financial system and economic development.
- Students will be able to understand the meaning and key players in Capital Markets, Money Markets, Foreign exchange markets, Commodity Markets, Derivative Markets,

Sr. No	Syllabus	No.of lectures
1.	Module-1: Introduction to the Financial System. An introduction to the financial system, Overview of financial system, Functions of a financial system, Evolution of financial systems(capital market oriented), Financial systems in India compared with those in developed nations and developing nations. Constituents of the financial system and interrelationships between various components.	15
2.	Module-2: Financial Markets. Capital markets, Money Markets, Foreign Exchange Market, Commodity Markets, derivative Markets, Meaning, classification and structure, sub-segments, Role players, participants.	15

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 0 marks

Descripti on	Mar ks
Internal tests of 10 marks Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project	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 OR 10 marks	10
Total	30

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



EFFECTIVE COMMUNICATION SKILLS-1

COURSE CODE: U24AF1AEC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes.

Course Objectives:

1. To develop an awareness among learners about the complexity of the communication process.
2. To develop effective letter writing skills among students with reference to prescribed layouts and formats.
3. To demonstrate the effective use of communication skills applicable for the employability in the present situation.

Course Outcomes:

1. Learners will be aware about the general nature of the Communication process.
2. Learners will be able to write business letters in prescribed layouts and formats.
3. Learners will be able to use different types of oral and written skills to face employability conditions.

Sr.No	Syllabus	No. of lectures
01	Module-1 .Theory of Communication Introduction and Process of Communication, Channels of Communication: Formal /Informal, Vertical, Downward, Upward, Horizontal, Grapevine, Methods of Communication: Verbal/Nonverbal, Barriers in Communication: Physical, Linguistic, Psychological, Sociocultural, Mechanical, Modern Modes of Communication	10
02	Module-2.Business Correspondence -1 Theory of Business Letter Writing, 7 Cs of Writing, Format of Letter Writing, Full Block Format, Modified Block Format, Parts of Letter : Major Parts/Minor Parts, Personnel Correspondence: Job Application Letter, Resume, Job Acceptance Letter, Resignation Letter, Recommendation Letter, Goodwill Letter . Professional Email Writing: Format, Principles of Email writing	10
03	Module-3.Language and Writing Skills Paragraph Writing: Developing an idea, Use of appropriate linking devices, Interpretation of Data, Composition on given situation Listening Comprehension, Public Speaking Skills, ICT Enabled Communication, Appropriate use of Non-Verbal Communication, Multilingual Competency.	10

Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond Lesikar and Marie Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002.
3. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
4. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
5. Business Communication Strategies by Monippally, Matthukutty, M, Tata McGraw Hill New Delhi, 2001.



6. Effective Business Communication by Herta Murphy, Herbert Hildebrandt,,JaneThomas,McGraw Hill Education,2009.
7. Effective Communication by Balan K.R. and Rayadu C.S., Beacon Publication, New Delhi, 1996.
8. Effective Technical Communication by M.Ashraf, Rizvi,McGraw Hill Publications,2006.

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
* Continuous Evaluation	10
Project/ Activity Report /Assignments	5
Attendance and Class behaviour	5
Total	20

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

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

Passing criteria:

Minimum 40% in Internal (8 out of 20) and

40% (12 out of 30) in the semester end examination.



UNDERSTANDING INDIAN SOCIETY AND CONSTITUTIONAL VALUES

COURSE CODE: U24AF1VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To introduce students to the overview of the Indian Society.
2. To help them understand the constitution of India.
3. To acquaint them with the socio-political problems of India.
4. To introduce students to a basic understanding of the Indian Political System.

Course Outcome:

1. Students will understand Indian Social conditions.
2. Students will be acquainted with features of Indian Constitutions.
3. Learners will be aware of the measures to tackle societal problems
4. Learners will understand the intricacies of Indian political system.

Syllabus:

UNIT	TOPICS	LECTURES
Unit-I <u>Salient features of Indian Society</u>	<ol style="list-style-type: none">1. Understand the multi-cultural diversity of Indian society through its demographic composition: Population distribution according to religion, caste, geographical location and gender and age. (3)2. Co-existence of traditionalism and Modernism in Indian Society (1)3. Values emerging from the diversity in Indian Society (1)	5 Lectures
Unit-II <u>Challenges of Diversity to Unity</u>	<p>Disparity Arising out of-</p> <ol style="list-style-type: none">1. Regionalism and Linguism-Meaning, causes and Impact (2)2. Casteism and Communalism - Meaning, History, measures to solve these problems. (2)3. Social Inequalities: Meaning, Causes and Effects, (1)4. Gender Inequalities- Treatment and exclusiveness of Women and Other Genders in the society (2)5. Economic/ Wealth Inequalities-Class System and Economic Segregation of the Society (2)6. Measures to improve Equality and Social Justice in the society (1)	10 Lectures



Unit-III <u>Constitutional Values</u>	1. Philosophy of the Constitution as set out in the Preamble (2) 2. Features of the Constitution (2) 3. Fundamental Rights (2) 4. Fundamental Duties (1) 5. Directive Principles of State Policy (1) 6. Federal structure (2)	10 Lectures
Unit-IV <u>Significant Aspects of Political Processes</u>	1. The party system in Indian politics; (2) 2. Local self -government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics (2) 3. Role and significance of women in politics (1)	5 Lectures

References-

1. Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)
2. Indian Society and Culture, Vinita Padey, Rawat Pub (2016)
3. Urbanization in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
4. Regional Inequalities in India Bhat L SSSRD- New Delhi
5. The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub
6. Problems of Communalism in india, Ravindra Kumar Mittal Pub
7. Combating Communalism in India: Key to National Integration, KawalKishor Bhardwaj, Mittal Pub
8. Khare, R. S. (1998). Cultural diversity and social discontent: Anthropological studies on contemporary India.
9. Ganesh, K., & Thakkar, U. (Eds.). (2005). Culture and the making of identity in contemporary India. SAGE Publications India.
10. Das, B., & Khawas, V. (2009). Gender issues in development: concerns for the 21st century. (No Title).
11. Mandal, B. P. (2011). Cultural Sociology. Centrum Press.
12. Rapport, N. (2014). Social and cultural anthropology: The key concepts. Routle
13. Oxford Concise Dictionary of Politics, Iain Mclean / Alistair McMillan, Oxford University Press
14. Politics, 2nd Edition, Andrew Heywood, Ane Books.
15. Dictionary of Politics, D. Robertson, Penguin Books India.
16. An Introduction to Political Theory, Gauba, O. P., Macmillan
17. Political ideas and concepts : An introduction, Heywood Andrew, Macmillan, Houndmills
18. Political ideologies : An introduction, Heywood Andrew, Macmillan, Houndmills
19. Oxford Companion to Politics of the World, Krieger Joel Joseph William A Kahler



Miles Nzongola – Ntalaja Georges Stallings Barbara B. Weir Margaret, Oxford University Press New York.

20. Political Theory, Das Hari Hara and Chaudhari B. C., National Publishing House.
21. Introduction to the Indian Constitution, Basu D.D., Wadhwa Publications.
22. An Introduction to the Constitution of India, Pylee M V, Vikas Publishing House.
23. Introduction to the Constitution of India, Sharma, Brij Kishore, Prentice-Hall of India.
24. Our Constitution Kashyap Subhash, National Book Trust.
25. Indian Policy for Preliminary Examination, Lakshmikant, Tata McGraw Hill.
26. Indian Government and Politics, Narang A.S., Gitanjali Publishing House, New Delhi.
27. Introduction to Media and Politics, Sarah Oates, Sage publishers.
28. Principles of Modern Political Science, J.C. Johari, Sterling publishers

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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project and Assignment	5
Attendance and Class behaviour	5
Total	20

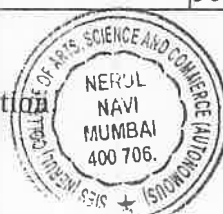
B) Semester end examination 30 marks

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

Passing criteria:

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



INDIAN ETHOS IN BUSINESS MANAGEMENT

COURSE CODE: U24AF1IKS01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes.

Course Objectives:

- To understand the concept of Indian Ethos in Management of Business
- To link the Traditional Management System to Modern Management System through various Scriptures
- To understand the Evolution of Learning Systems in India
- To Understand the Law of Karma in Indian Business Management

Learning Outcomes:-

- Student will be able to learn set of Values and ethics derived from Indian Culture for application in Management of Business
- Students will be able to relate between Traditional Management System & Modern Management System through various Scriptures which will also help them to be morally and socially responsible.
- Students will be able to apply morality conscious living within the frame of certain principles by understanding the Evolution of Learning Systems in India
- Students will be able to Classify and understand the effective classification of Karmas, recognize the Karma Yoga Organization and to formulate the strategy for organization & ethical personality development

Sr. No	Syllabus	No. of lectures
01	Unit-I Indian Ethos – An Overview Indian Ethos Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices	5
02	Unit-II Management Lessons from Scriptures Management Lessons from Vedas, Management Lessons from Mahabharata, Management Lessons from Bible, Management Lessons from Quran, Management Lessons from Kautilya's Arthashastra, Indian Heritage in Business, Management, Production and Consumption. Ethics v/s Ethos Indian Management v/s Western Management	10
03	Unit-III Indian Systems of Learning Learning: Meaning, Mechanisms Gurukul System of Learning : Meaning, Features, Advantages, Disadvantages Modern System of Learning: Meaning, Features, Advantages, Disadvantages	5



04	Unit-IV Karma in Management Karma: Meaning, Importance of Karma to Managers, Nishkama Karma Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma Self-Management: Personal growth and Lessons from Ancient Indian Education System	10
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References-

- R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill □
Bhatta, S.K., Business Ethics & Managerial Values.
- Dave, Nalini V: Vedanta and Mana
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
- Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill Publishing Company, New Delhi – 1987
- Chakraborty, S.K.: Management by Values, Oxford University Press 1991.
- Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010
- Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
- Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009
- S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2008



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 Q.1 Multiple choice Questions/True or False - 5 Marks Q.2. Attempt 1 question out of 2 questions- 5 Marks	10
One Project	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 OR 10 marks	10
Total	30

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





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
B.COM (ACCOUNTING & FINANCE)**

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

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.



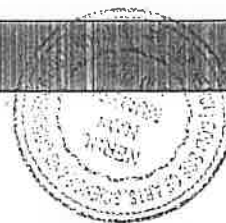
**SIES Nerul College of Arts, Science and Commerce
(Autonomous)**

Department of Accountancy

B.Com(Accounting & Finance) Programme

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

No. of Courses	Course Code	Semester II	Credits
Major			
1	U24AF2MJ01	Financial Accounting II	4
2	U24AF2MJ02	Cost Accounting I	2
Minor			
3	U24AF2MI01	Principles of Management I	2
Open Electives(OE)			
4	U24BI2OE01/ U24COM2OE01/ U24MS2OE01	(1)Basics of Banking (offered by Department of Banking & Insurance) (2)Logistics and Supply Chain Management (offered by Department of Commerce) (3)Personality Development (offered by Department of Management studies)	2
5	U24AF2E02	Business Mathematics	2
VSC/SEC			
6	U24AF2VSC01	Data Handling & Visualization	2
7	U24AF2SEC01	Management Accounting I	2
AEC/VEC/IKS			
8	U24AF2AEC01	Effective Communication II	2
9	U24AF2VEC01	Environment and Sustainable Development	2
OJT, FP, RP, CEP, CC			
10	U24AF2SPORTS01 U24AF2 DLLE01 U24AF2NSS01 U24AF2LS01	Sports, DLLE NSS Life Skills	2
			22



FINANCIAL ACCOUNTING-II

COURSE CODE : U24AF2MJ01

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 Hire Purchase
- To understand the concept of Incomplete records and prepare final accounts thereto.
- To develop a basic understanding of Branch Accounting.
- To study the concept of Fire insurance and compute claims.

Course Outcome:

- Students will be able to compute interest on outstanding balance under hire purchase.
- Students will be able to understand and prepare the final accounts from incomplete records.
- Students will be able to evaluate the branch accounts as per debtors method and stock and debtors method as well.
- Students will be able to comprehend the various concepts in relation to Insurance.

Sr. No	Syllabus	No. of lectures
1	UNIT I- Accounting for Hire Purchase Meaning ;Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor	15
2	UNIT II- Accounting from Incomplete records Introduction and Problems on preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	15
3	UNIT III- Branch Accounts: Meaning/Classification of Branch Accounting for Dependent Branch not maintaining full books Debtors Method Stock and Debtors Method	15
4.	UNIT IV-Fire Insurance Claims Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15



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
Internal tests of 20 marks each	20
Q.1 Multiple choice Questions/True or False - 10 Marks	
Q.2. Attempt 2 questions out of 3 Questions 10 Marks	
One Project and Viva voce/Presentation/Case studies/Assignments	20
Total	40

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	15
Three short notes of 5 Marks each or Case study	
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	

B) Semester end examination 60 marks PAPER PATTERN

Passing criteria:

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



COST ACCOUNTING-I

COURSE CODE : U24AF2MJ02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads
- To compute and understand problem solving on material cost.
- To understand the format of Cost Sheet and to learn the applicability of cost sheet to ascertain pricing of any product.

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

- Learners will read and understand the role of Cost Accounting in the business management of manufacturing and non-manufacturing companies and also understand the basic concept of cost and how they are presented in the books.
- Analyze and understand the accounting and control of material cost.
- Interpret and Solve cost sheet problems and acquire skill of application of cost sheet. One of the important techniques to determine prices.

Sr. No	Syllabus	No. of lectures
1	UNIT I- Introduction to Cost Accounting Evolution, Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment	05
2	UNIT II- Material Cost Material Cost: The Concept Material Control Procedure Documentation Stock Levels Economic Order Quantity (EOQ)	10
3	UNIT III- Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated	15



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. 30marks

(A) Internal Assessment 20 marks

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

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.	

C) Semester end examination 30 marks

PAPER PATTERN

Passing criteria:

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



PRINCIPLES OF MANAGEMENT-II

COURSE CODE : U24AF2MI01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To study in depth about the management principles.
2. To understand the roles and functions of managerial level.
3. To acquire knowledge about planning, organizing, decision making, Management control.

Course Outcome

After studying the course, students will be able to:

1. Understand the concepts related to Business, demonstrate the roles, skills and functions of management.
2. Analyze various plans, strategies, policies and develop ability to make optimal managerial decisions.
3. Develop leadership qualities and effective organization of resources.
4. Evaluate the complexities associated with management of human resources in the organization and apply various controlling techniques.

Sr. No	Syllabus	No. of lectures
01	Module 1: Introduction to Principles of management 1. Nature and process of management, basic management roles and skills, nature of managerial work, approaches to management, classical behavioural, systems and contingency approaches, contemporary issues and challenges 2. Planning and decision making: Concept, purpose and process of planning, kinds of plans, strategies, policies and planning, premises, goal setting, MBO, decision making, conditions, forms of group decision making in organization.	12
02	Module 2: Organizing and Management control. 1. Organizing Fundamentals of organising, bases of departmentation, distribution of authority, coordination, organisation structure, and design, leadership-nature and significance, leading and managing, leadership styles, leadership theories. 2. Management control Nature, purpose and process of controlling, kinds of control system, prerequisites of effective control systems, resistance to control, controlling techniques.	18



Reference Books:

1. Essentials of Management - Wehrich and Koontz.
2. Principles of Management - L.M. Prasad
3. Principles of Management - Dinkar Pagare
4. Business Management - C.B. Gupta
5. Business Management - N. Premavathy
6. Principles of Management - J. Jayasankar
7. Principles of Management - P.C. Tripathi & P.N. Reddy.

Reference Links:

1. <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>
2. <https://www.simplilearn.com/principles-of-management-by-henri-fayol-article>
3. <https://ncert.nic.in/textbook/pdf/lebs102.pdf>

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

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks	10
One Project	05
Attendance and Class behavior	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10

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



Introduction to Entrepreneurship

COURSE CODE :U24AF2E01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- The course provides an opportunity to develop an understanding of the concept of entrepreneurship and management disciplines to budding students.
- To develop entrepreneurs & to prepare students to take the responsibility of the full line of management function of a company and understand, entrepreneurial process, entrepreneur mindset, opportunity identification and innovation.
- Learners will gain an understanding of entrepreneurial finance and venture creation.

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

- To identify the importance and significance of growth of entrepreneurial activities and understanding the various theories of entrepreneurship.
- To identify the mechanisms available to evaluate and analyze the external environment which affects entrepreneurship and also gain an understanding of entrepreneurial process, entrepreneur mindset, opportunity identification and innovation.
- The learners will be able to understand venture capital, its sources and problems faced during raising funds.

Sr. No	Syllabus	No. of lectures
1	Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur • Theories of Entrepreneurship: Innovation Theory by Schumpeter & Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen • External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.	10
2	Entrepreneur Project Development Innovation, Invention, Creativity, Business Idea, Opportunities through change. • Idea generation– Sources-Development of product /idea, • Environmental scanning and SWOT analysis • Creating Entrepreneurial Venture-Entrepreneurship Development Cycle •	10
3	Venture Development Steps involved in starting of Venture • Institutional support to an Entrepreneur • Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects	10



References:

1. Dynamics of Entrepreneurial Development Management - Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development - S.S. Khanna
3. Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication
4. Entrepreneurial Development in India - Sami Uddin, Mittal Publication
5. Entrepreneur Vs Entrepreneurship- Human Diagno



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 Multiple choice Questions/True or False - 5 Marks	
Q.2. Attempt 1 Question out of 2 Questions 5 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	
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.



Business Mathematics

COURSE CODE : U24AF2E02

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

- To make the students understand usage of Ratio, Proportion and Percentage, Profit and Loss.
- To make students learn Interest and Annuity.

Course Outcome: At the end of the course, students will be able to

- Recognize the importance and value of mathematical thinking.
- Recollect the connections between mathematical theory and applications and can solve problems on their own by analyzing the topics.

Sr. No	Syllabus	No. of lectures
1	Ratio, Proportion & Percentage Ratio Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse proportion, Variation, Inverse Variation, Joint Variation, Percentage: Meaning & Computation of Percentage. Profit and Loss Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage	15
2	Interest and Annuity Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate Shares and Mutual Fund Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Problems on calculation of net income after considering entry load, exit load, dividend, dividend reinvestment plan, change in net asset value, Systematic Investment Plan(SIP)	15
	Total	30

References:

- Mathematics for Economics & Finance by Martin Anthony & Norman Biggs,1996.
- Statistical Methods - S.G. Gupta (S. Chand & Co.),2012
- Statistics - Theory, Method & Applications D.S.Sancheti & V. K. Kapoor.,2017
- Business Mathematics & Statistics : B Aggarwal, Ane Book Pvt. Limited,2015
- Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons,2012
- Business Mathematics: A P Verma, Asian Books Pvt.: Limited,2009
- Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand & Co,2014



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 Multiple choice Questions/True or False - 5 Marks	
Q.2. Attempt 1 Question out of 2 Questions 5 Marks	
Tutorials(Presentation/Case studies/Assignments/Open book test)	05
Attendance and Class behaviour	05
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 Hour	
Total Marks: 30	
Q.1 10 Attempt any two out of three questions (5 marks each) UNIT 1	10
Q.2 Attempt any two out of three questions (5 marks each) UNIT 2	10
Q.3 Attempt any one out of two questions. UNIT 1 & 2	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 the semester end examination.



DATA HANDLING AND VISUALIZATION

COURSE CODE:U24AF2VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Outcomes:

- To be able to format, organize and calculate data in a spreadsheet by understanding Microsoft Excel and its Functions.
- To understand the basic concepts, terminologies and working of Microsoft Power BI.

Learning Objectives: After the completion of this course,

- Students will be able to understand the concept of data management with the help of Microsoft Excel and its various functions.
- Students will also be able to understand the basic concept, terminologies and functions of Power BI.

Unit No.	Modules/ Units	No. of Lectures
1	Excel introduction and using basic functions of Excel Navigating a worksheet, Spreadsheet terminologies, Shortcut Keys, Entering and editing text and values, Saving, and updating workbooks, moving and copying data and formulas, Inserting and deleting ranges, inserting and deleting rows and columns and cell comments. Using functions and Formatting- Sum, Average, Max, Min, Count, Counta, Autosum and other common functions, Basic Formatting and Printing. Formatting- Text formatting, Rows and Columns, Number Formatting. Sorting and Filtering of data Lookup Functions and Pivot Tables- Vlookup/Hlookup, Index and Match, Creating Smooth User Interface Using Lookup, Nested VLookup. Creating Simple Pivot Tables, Basic and Advanced Value Field Setting, Classic Pivot table, Choosing Field, Filtering Pivot Tables, Modifying PivotTable Data, Grouping based on numbers and Dates, Calculated Field & Calculated Items	15



2	Introduction to Power Business Intelligence	15
	Overview of Power BI- Need for and Importance of Power BI, Advantages and Scalable options of Power BI, Installation and Settings.	
	Data Transformation- Types of data connectors, The Query Editor, Loading Data, Sorting a column or data, Filter application- Data and Text and other Basic functions.	
	Visualizing data with Report- Introduction to report view, adding simple objects, Inserting Basic Charts and Visuals, Formulating Options, Line and Area Charts	
Total Lectures		30

References:

- 1) Mastering Power BI Paperback – 30 September 2021 by Chandraish Sinha
- 2) Microsoft Power Bi Dashboards Step By Step, 1e Paperback – 6 March 2020 by Errin O'Connor
- 3) Introducing Microsoft Power BI Kindle Edition by Alberto Ferrari
- 4) Microsoft Power Bi 2022 user Guide: The definitive guide to collect, combine and transform Data using Power Query in Excel and Power Bi Kindle Edition by Howard J. Wall
- 5) EXCEL & POWER BI GUIDE 2022: The Concise Step-by-Step Practical Guide to Master Everything About Microsoft Excel & Power BI for Data Modelling, Analysis, Visualization & Transformation by CARTY BINN
- 6) Power Query for Power BI and Excel Paperback – 30 July 2014 by Christopher Webb
- 7) Simplified Practical Guide to Microsoft Excel: Learning Microsoft Excel from Basic to Advanced by Karl Brian.
- 8) Advanced Analytics with Excel 2019 Paperback – 1 January 2020 by Manisha Nigam.



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 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 the semester end examination.



MANAGEMENT ACCOUNTING-I

COURSE CODE : U24AF2SEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

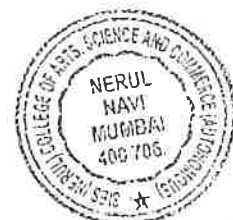
Course Objectives:

- To understand the basics of Management Accounting
- To compute, analyze and interpret financial statements.
- To Judge and understand working capital requirement estimations of the firm.

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

- To identify the importance and utility of management accounting to top management in making prominent decisions in business
- To identify the mechanisms available to evaluate and analyze the income statement and balance sheet with the help of comparative and common size analysis, trend analysis and ratio analysis .
- The learners will be able to estimate working capital requirements of business enterprises.

Sr. No	Syllabus	No. of lectures
1	UNIT I- Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	05
2	UNIT II- Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement.	15
3	UNIT III- Working Capital Management A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization	10



References:

- Khan, M.Y and P.K. Jain: Management Accounting: Text, Problems and Cases”, Tata-McGraw Hill, New Delhi, 2007.
- Dearden and Bhattacharya: Management Accounting
- M.N. Arora: Cost Accountancy: Vikash Publishing, New Delhi, 2004.
- Anthony and Dearden: Management Accounting : Books and Cases
- Grewal and Ramanathan: Management Accounting
- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Advanced Management Accounting by Robert S Kailar,Holl
- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learning
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan & Jain,Tata Megaw
- Management Accounting by R.P.Resstogi



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 Multiple choice Questions/True or False - 5 Marks	
Q.2. Attempt 1 Question out of 2 Questions 5 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	
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 the semester end examination.



Effective Communication Skills-2 (AEC)

COURSE CODE : U24AF2AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

1. To develop effective interpersonal skills among learners for corporate employability.
2. To develop effective business letter writing skills among students applicable in the corporate world.
3. To develop professional skills among learners for better personality development.

Course Outcomes:

1. Learner will be able to apply interpersonal skills for better employability.
2. Learner will be able to utilize effective business letter writing skills required in the corporate world.
3. Learner will be able to use specified oral and written skills for professional development.

Sr. No	Syllabus	No. of lectures
01	Module-1.Group Communication Interview Skills: Preparing for Interview, Types of Interviews, Group Discussion: Nature and Ingredients, Process and Preparation, Corporate Meetings: Theory, Group Dynamics, Process of Conducting Meeting, Notice, Agenda and Minutes of Meeting, Conference: Types, Organization, Advanced Methods of conducting conferences	10
02	Module-2.Business Correspondence -2 Trade Letters: Inquiry Letter, Complaint Letter, Adjustment Letter, Sales Letter, RTI and Consumer Grievance Letter, Report Writing: Types of Report, Format of Report, Investigative Report, Feasibility Report	10
03	Module-3. Language and Writing Skills Presentation Skills: Principles of Effective Presentation, Effective use of OHP, Use of PPT, Summarization: Identification of main points and sub points, Presenting in cohesive manner, Paraphrasing and summarizing,	10



Reference Books:

1. A Handbook of Commercial Correspondence by Ashley, A, Oxford University Press, 1992.
2. Basic Business Communication: Skills for Empowering the Internet Generation by Raymond Lesikar and Marie Flatley, 9th Edition, Tata McGraw Hill, New Delhi, 2002.
3. Business Communication by D Chaturvedi and Mukesh Chaturvedi, Third Edition, Pearson Publications Ltd, 2013.
4. Business Communication by Meenakshi Raman and Prakash Singh, Oxford University Press, 2007.
5. Business Communication Strategies by Monippally, Matthukutty, M, Tata McGraw Hill New Delhi, 2001.
6. Effective Business Communication by Herta Murphy, Herbert Hildebrandt, Jane Thomas, Mc Graw Hill Education, 2009.
7. Effective Communication by Balan K.R. and Rayadu C.S., Beacon Publication, New Delhi, 1996.
8. Effective Technical Communication by M.Ashraf, Rizvi, Mc Graw Hill Publications, 2006.



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
* Continuous Evaluation	10
Project/ Activity Report /Assignments	5
Attendance and Class behaviour	5
Total	20

**Application oriented activities will be conducted*

B)Semester end examination 30 marks

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

Passing criteria:

Minimum 40% in Internal (8 out of 20) and

40% (12 out of 30) in the semester end examination.



ENVIRONMENT AND SUSTAINABLE DEVELOPMENT-II

COURSE CODE: U24AF2VEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course objective

- To develop knowledge and understanding of strategies for Sustainable Economic development
- To facilitate learners about Innovative Practices for Sustainable Development

Course Outcomes

At the end of the course, students will be able to

- Implement knowledge of sustainability for industrial development
- Apply knowledge of Innovative Practices for Sustainable Governance and Economy

Sr. No	Syllabus	No. of lectures
01	Unit I: Environmental Sustainability Interrelationship between Environment, Society, and Development. Principles of Environmental Management: Concept, need, and relevance; Concept of ISO 14000, Process of Environmental Clearance, Environmental Impact Assessment, Ecological Footprint; Environment Protection Acts; Concept and components of Geospatial Technology- Applications of GST in Environmental Management. Sustainable Agriculture Practices, Sustainable Industrial Practices – Sustainable Business and Sustainable Consumerism. Sustainable Waste Management Practices	15
02	Unit II: Introduction to Innovative Practices for Sustainable Development UN Sustainable Development Goals, The United Nations and Global Sustainability, Concept of Smart and Sustainable Cities. Life Cycle Overview and LCA Application. The Challenges of Sustainable Supply Chain Management., Corporate Social Responsibility, Sustainable products and services, Corporations and Ecological Sustainability. Introductions to ESG, Overview of recent ESG. SEBI - Framework for Business Responsibility and Sustainability Report (BRSR). Green Growth Programme of India.	15



References Books

1. Sustainable Development and India by Bimal N. Patel and Ranita Nagar, Publisher: OUP India, Language: English, ISBN: 9780199474622
2. Voluntary National Review Report on Implementation of Sustainable Development Goals United Nations High Level Political Forum 2017
3. SUSTAINABLE DEVELOPMENT GOALS INDIA, Mapping of Central Sector Schemes and Ministries of Government of India, AUGUST 2018 NITI AAYOG New Delhi
4. Environmental management for sustainable development, By: Barrow, Language: ENG, Publication details: Routledge 2006
5. Environmental management, By: Saxena H M, Publication details: Jaipur Rawat 2000
6. Sustainable environmental management, By: Gangawane, Language: ENG Publication details: Delhi Daya 2007



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 Online/ Offline	10
One Project based on tourism development	05
Attendance and Class behavior	05
Total	20

C) Semester end examination 30 marks

PAPER PATTERN

Duration : 1 hours	
Total Marks: 30	
Q.1 Explain the term/ Define the term (any five out of 7)	10
Q.2 Write a short note on any 2 out of three OR	10
Q.2 Long answer (essay type)	10
Q.3 Write a short note on any 2 out of three OR	10
Q.3 Long answer. (essay type)	10

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

