



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**

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

B.COM (ACCOUNTING & FINANCE)

OBJECTIVES OF THE PROGRAMME:

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

SCHEME OF MODULES

SEMESTER I			
Serial No	Course code	Credits	Course Name
I	Major Department Specific Course (DSC)		
1	U23AF1MJ01	04	Financial Accounting - I
II	Minor Department Specific Course		
1	U23AF1MI01	04	Financial Management - I
III	Open Electives(OE)/ Generic Electives		
1	U23AF1E01	02	Business Economics - I
2	U23AF1E02	02	Commerce- I
IV	VOCATIONAL COURSE (VC) & SKILL ENHANCEMENT COURSE (SEC)		
1	U23AF1VSC01	02	Applications of Digital Tools
2	U23AF1SEC01	02	Introduction to Financial System
V	ABILITY ENHANCEMENT COURSE(AEC)/VALUE EDUCATION COURSE (VEC) / INDIAN KNOWLEDGE SYSTEM (IKS)		
1	U23AF1AEC01	02	Effective Communication - I
2	U23AF1VEC01	02	Understanding Indian Society and Constitutional Values
3	U23AF1IKS01	02	Indian Ethos in Business Management
TOTAL CREDITS		22	

FINANCIAL ACCOUNTING -I

COURSE CODE

: U23AF1MJ01 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 understand the basics of Financial Accounting and Preparation of Balance sheet.
- To study the nature of Incomes and Expenditures bifurcated into Revenue and Capital Natures Items.
- 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 use the double entry accounting system to record and maintain basic business transactions.
- Students will be able to understand and prepare the trial balance and the final accounts with and without adjustments.
- Learners will be able to comprehend the various concepts in relation to manufacturing accounting.
- 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	Module 1 - ACCOUNTING STANDARDS ISSUED BY ICAI Accounting Standards: Concepts, Benefits, Procedure for Issue of Accounting Standards various AS: AS-1: Disclosure of Accounting Policy (a) Purpose (b) Areas of Policy (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS-2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with illustrations AS-9: Revenue Recognition	15

	(a) Meaning and scope (b) Transactions excluded (c) Sale of Goods (d) Rendering of services (e) Effects of uncertainties (f) 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 Lesile Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- 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

FINANCIAL MANAGEMENT -I

COURSE CODE

: U23AF1MI01 COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To understand the basics of Financial Management
- To compute Cost of Capital
- To Judge Time value of Money
- To understand the concept of Leverage and different forms of Financing

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.
- Analyze the role of time value of money and its use for valuing assets and have a thorough understanding of financial statements and be able to evaluate and analyze cash flows statements.
- Interpret and illustrate the investment, financing and Cost of capital in an organization.
- Understanding various risk with the help of Leverage

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.	15
02	Module -2 CONCEPTS IN VALUATION Time value of money, Present value, Future value; Concept of Lump Sum and annuity, techniques of Discounting, techniques of compounding .	15
03	Module-3 LEVERAGE & TYPES OF FINANCING Introduction, EBIT & EPS analysis,Types of Leverage-Operating, Financial and Composite. Introduction, Needs of Finance and sources: Long term, medium term and short term.	15

04	Module-4 COST OF CAPITAL	15
	<p>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.</p> <p>Designing capital structure-Tax Planning; and Capital Structure Practices in India.</p>	

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, Prasana: 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 Wasley, 2009.
- Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002. 8. Kishore Ravi, M: Financial Management; Taxman, 2006.



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

**BOARD OF STUDIES (ECONOMICS)
SYLLABUS FOR
Bachelor of Commerce
in Accounting and Finance (BAF)**

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-2024)

Business Economics- I

COURSE CODE: U23AF1E01

COURSE CREDIT: 02

1 credit - 15 lectures

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.	15

	<ul style="list-style-type: none"> • 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) • Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations, Case Study)</i> 	
02	<p>Module-2: Production Function, Cost concepts and Market structure</p> <ul style="list-style-type: none"> • Production function: Meaning, Types of Production Function, Law of Variable Proportions, 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. • Economies and diseconomies of Scale. • 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, Short run and long run equilibrium of a firm and of industry. • Monopoly – Features, Short run and long- run equilibrium of a firm under Monopoly, Price Discrimination under Monopoly. • Monopolistic competition: Features, Equilibrium of a firm under monopolistic competition, Product differentiation. • Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models. 	15

REFERENCES:

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirschey .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)

COURSE NAME: COMMERCE-I

Programme Name: FY BAF

COURSE CODE: U23AF1E02

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- To familiarize and develop the knowledge of the students with basic concepts of business.
- To identify the definable aspects of the business environment within which a business organization has to function.

Course Outcomes:

- 1) Students will have insights into fundamental concepts of Business.
- 2) Learners will be able to examine and analyse the business environment.

Sr. No.	Syllabus	No of Lectures
1	Module - I: Introduction to Business	15
	Concept, functions, Scope and significance of Business, Traditional and Modern concept of business,	
	Objectives of Business, Steps in setting business objective classification of business objectives, Reconciliation of Economic and social objectives.	
	New Trends in Business, Impact of liberalization, Privatization and globalization, Strategy alternatives in the changing scenario Restructuring and Turnaround strategies.	
2	Module – 2: Business Environment	15
	Concept and importance of business environment, inter- relationship between Business and Environment. Constituents of Business environment: - Internal and external environment, Types of Business Environment. Techniques of environment analysis, approaches, and significance of environmental forecasting.	
Total Lectures		30

Reference Books: 1) Introduction to Business and Management - A.S. Srinivasan
2) Introduction to Commerce, Vikram, Amit - Atlantic Publication
3) Essentials of Business Environment, K. Aswathappa, Himalaya Publications

APPLICATION OF DIGITAL TOOLS

COURSE CODE

:U23AF1VSC01 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 familiarized 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	8

	<ul style="list-style-type: none"> ● Adding Charts to Your Presentation ● Preparing to Deliver Your Presentation 	
03	<p>Module-3 Presentation Skill Enhancement with Prezi</p> <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

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
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.

Introduction to Financial System

COURSE CODE

:U23AF1SEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

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 played, 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.

COURSE NAME: EFFECTIVE COMMUNICATION SKILLS-1

Programme Name: FY BAF

COURSE CODE: U23AF1AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

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

Course Outcomes:

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

Syllabus:

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. Professional E mail Writing: Format, Principles of E-mail writing	10
03	B) Tutorial Activities: 1. Listening Comprehension 2. Speaking Skills: Public Speech 3.Barriers to Communication-case study 4. ICT Enabled Communication 5. Non-Verbal Communication 6. Job Application Letter 7. Resume Writing	10

	8. Job Acceptance Letter 9. Recommendation Letter 10. E-Mail Writing	
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Reference Books:

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

Course Name: Understanding Indian Society and Constitutional Values

COURSE CODE: U23AF1VEC01

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>	Disparity Arising out of- <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

<u>Unit-III</u> <u>Constitutional</u> <u>Values</u>	7. Philosophy of the Constitution as set out in the Preamble (2) 8. Features of the Constitution (2) 9. Fundamental Rights (2) 10. Fundamental Duties (1) 11. Directive Principles of State Policy (1) 12. Federal structure (2)	10 Lectures
<u>Unit-IV</u> <u>Significant</u> <u>Aspects</u> of <u>Political</u> <u>Processes</u>	13. The party system in Indian politics; (2) 14. Local self -government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics (2) 15. 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. Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
4. Regional Inequities 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

COURSE NAME: INDIAN ETHOS AND BUSINESS ETHICS

COURSE CODE: U23AF1IKS01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

COURSE OBJECTIVES: The students will try to learn:

1. The need for business ethics to ensure sustained business stability.
2. Analytical problem solving and ethical decision-making skills.
3. The concept of contemporary approaches to Indian ethos.
4. Legal and ethical issues while making business decisions.

COURSE OUTCOMES:

CO 1: Summarize the need for business ethics to ensure sustained business stability.

CO 2: Discuss spiritual value management that increases honesty, trust, respect, and compassion in the organization to analyze ethical needs in the organization that identify problems in the firm.

CO 3: Evaluate value in business that determines the health and well-being of the firm in the long run and to demonstrate contemporary approaches to leadership who inspires employees to reach organizational goals.

CO 4: Describe various stress management techniques that reduce stress and help individual to take decisions in the organization and to evaluate the concept of karma that helps to maintain work life balance in the organization.

SYLLABUS:

Unit No.	Unit Name	No of Lectures
Unit 1:	Introduction to Indian Ethos & Understanding Values in Business: <ul style="list-style-type: none">● History & Relevance, Principles Practiced by Indian Companies.● Role of Indian Ethos in Managerial Practices, Management Lessons from Vedas, Mahabharata, Bible and Quran.● Kautilya's Arthashastra, Indian Heritage in Business, Management-Production and Consumption.● Ethics v/s Ethos ,● Indian v/s Western Management,● Work Ethos and Values for Indian Managers● Relevance of Value Based Management in Global Change- Impact of Values on Stakeholders,● Value System in Work Culture● Stress Management-Meditation for mental health, Yoga.	15 Marks
Unit 2:	Understanding the ethical needs & ethical dilemma:	15 marks

	<ul style="list-style-type: none"> ● Understanding the need for ethics, Ethical values, ethical codes, Ethical Principles in Business. ● Theories of Ethics, Absolutism verses Relativism, ● Teleological approach, the Deontological approach, and Kohlberg's six stages of moral development (CMD). ● Managing Ethical Dilemma; Characteristics, ethical decision making, ethical reasoning, the dilemma resolution process; ethical dilemmas in different business areas of finance, marketing HRM and international business 	
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Reference and Textbooks:

1. Kautilya's Arthashastra, King, Governance, and Law in Ancient India, Oxford University Press, 2016.
2. N. M. Khandelwal, "Indian Ethos and Value for Management", Himalaya Publishing House, 1st Edition, 2011.
3. Sankar, "Indian Ethos and Values in Management", Tata McGraw Hill Education, 1st Edition, 2011.
4. Nandagopal R and Ajith Rn, "Indian Ethos and Values in Management", Tata McGraw Hill Education, 1st Edition, 2010.
5. R. Nandagopal, "Indian Ethos & Values in Management", Tata McGraw Hill Education, 1st Edition, 2010.
6. Murthy, C.S.R. Business Ethics, Himalaya Publishing House, Mumbai, 2009.
7. Biswanath Ghosh, "Ethics in Management and Indian Ethos", Vikas Publishing, 2nd Edition, 2006.
8. Narayana G., "The Responsible Leader: A Journey through Gita", Ahmedabad, AMA 2000
9. Chakraborty S.K., "Management Transformation by Values", New Delhi, Sage Publication, 1990.
10. Velasquez, "Business Ethics, Concepts & Cases", 6th Edition, PHI, 2009.
11. Chakraborty, S.K., "Ethics in Management-Vedantic Approach", New Delhi, Oxford India Ltd. 1995.



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- 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.

SEMESTER II			
Serial No	Course code	Credits	Course Name
I	Major Department Specific Course (DSC)		
1	U23AF2MJ01	04	Financial Accounting - II
2	U23AF2MJ02	02	Cost Accounting I
II	Minor Department Specific Course		
1	U23AF2MI01	02	Principles of Management
III	Open Electives(OE)/ Generic Electives		
1	U23AF2E01	02	Introduction to Entrepreneurship
2	U23AF2E02	02	Business Mathematics
IV	VOCATIONAL COURSE (VC) & SKILL ENHANCEMENT COURSE (SEC)		
1	U23AF2VSC01	02	Data Handling & Visualization
2	U23AF2SEC01	02	Management Accounting I
V	ABILITY ENHANCEMENT COURSE(AEC)/VALUE EDUCATION COURSE (VEC) / INDIAN KNOWLEDGE SYSTEM (IKS)		
1	U23AF2AEC01	02	Effective Communication - II
2	U23AF2VEC01	02	Environment and Sustainable Development
	ON JOB TRAINING, FIELD PROJECT, RESEARCH PROJECT, CO-CURRICULAR		
1	U23AF2CC01	02	Sports, Cultural, DLLE, NSS, Departmental events
TOTAL CREDITS		22	

FINANCIAL ACCOUNTING-II

COURSE CODE : U23AF2MJ01 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 Consignment and accounting treatment related to Consignment.
- 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 consignment account.
- 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 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	15

	Stock and Debtors Method	
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

B) Semester end examination 60 marks

PAPER PATTERN

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

Passing criteria:

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

COST ACCOUNTING-I

COURSE CODE : U23AF2MJ02 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

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.

PRINCIPLES OF MANAGEMENT-II

COURSE CODE : U23AF2VSC01 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 - DinkarPagare
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>

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	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.

Business Mathematics

COURSE CODE : U23AF2E02 **COURSE CREDIT: 02**

1 credit - 15 lectures

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 behavior	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 semester end examination.

DATA HANDLING AND VISUALIZATION

COURSE CODE: U23AF2VSC01

COURSE

CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Outcomes:

1.To be able to format, organize and calculate data in a spreadsheet by understanding Microsoft Excel and its Functions.

2.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. They 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	15
	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	
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:

- Mastering Power BI Paperback – 30 September 2021 by Chandraish Sinha
- Microsoft Power Bi Dashboards Step By Step, 1e Paperback – 6 March 2020 by Errin O'Connor
- Introducing Microsoft Power BI Kindle Edition by Alberto Ferrari
- 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
- 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
- Power Query for Power BI and Excel Paperback – 30 July 2014 by Christopher Webb
- Simplified Practical Guide to Microsoft Excel: Learning Microsoft Excel from Basic to Advanced by Karl Brian.
- 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. 30marks

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

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

Passing criteria:

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

MANAGEMENT ACCOUNTING-I

COURSE CODE : U23AF2SEC01

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 Learnng
- 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 semester end examination.

Effective Communication Skills-2 (AEC)

COURSE CODE : U23AF2AEC01 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 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 corporate world.
3. Learner will be able to use specified oral and written skills for the 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
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.

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT-II

COURSE CODE: U23AF2VEC01

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

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 Online/ Offline	10
One Project based on tourism development	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.

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