

AC: 29/06/2024
Item No.: 1.1.3



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

B.COM (Accounting & Finance)

Sr. No.	Heading	Particulars
1	Title of the Programme	B.Com. (Accounting & Finance)
2	Year	Second Year
3	Semesters	III & IV
4	Level	UG
5	Pattern	3-4 years & 6-8 semesters Choice Based Grading System
6	Status	New
7	To be implemented from	From Academic year 2024-25 in a progressive manner

***Students who have passed first year in choice based credit system Non NEP need to complete and clear two credit course examination per semester as per the equivalence committee guidelines.**

Date: 29th June, 2024

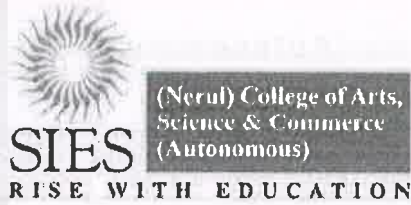
Signature:


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

**BOARD OF STUDIES
SYLLABUS FOR SEMESTER III**

(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

B.COM (ACCOUNTING & FINANCE)

OBJECTIVES OF THE PROGRAMME:

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



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

B.Com(Accounting & Finance Programme)

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

No. of Courses	Course Code	Semester III	Credits
Major			
1	U24AF3MJ01	Financial Accounting III	4
2	U24AF3MJ02	Direct tax -I	4
3	U24AF3MJ03	Cost Accounting - II	2
Minor			
4	U24AF3MI01	Business Law-I	2
Open Electives(OE)			
5	U24BE3E01	Introduction to the Indian Economy	2
	U24BI3E01	Basic of insurance	
	U24MS3E01	Personality Development - II	
VSC/SEC			
6	U24AF3VSC01	Data sciences	2
AEC/VEC/IKS			
7	U24AF3AEC01	Understanding Basic Forms of English Literature-1	2
OJT, FP, RP, CEP, CC			
8	U24BI3FP01	FP	2
9	U24CC3NSS02 U24CC3DLLE02 U24CC3SP02 U24CC3LS01	NSS DLLE SPORTS LIFESKILLS	2
Total Credits			22

SEMESTER III

MAJOR SUBJECTS

1. Financial Accounting - Paper III

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

COURSE CODE: U24AF3MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome:

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



Sr. No	Syllabus	No. of lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	20
	Goodwill, methods of computing goodwill, treatment of Goodwill incase of admission, retirement, death of a partner. Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year	
2.	Piecemeal Distribution of Cash	15
	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	
3	Amalgamation of Firms	15
	Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding: Common transactions between the amalgamating firms	
4.	Conversion / Sale of a Partnership Firm into a Ltd. Company	10



	Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	
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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
<p>Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 may contain short notes of 5 marks each</p>	

Passing criteria:

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



DIRECT TAXATION I

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

COURSE CODE : U24AF3MJ02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome:

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



Sr. No	Syllabus	No. of lectures
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
	<p>Definitions u/s – 2 :</p> <p>Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge :</p> <p>Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p>Exclusions from Total Income:</p> <p>Section 10 – restricted to, Agricultural Income, Sums Received From HUF by Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p>	
2	Heads of Income	15
	<p>Various Heads of Income</p> <p>Salary Income:</p> <p>Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p>Income From House Property :</p> <p>Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits & Gains From Business & Profession :</p> <p>Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE</p> <p>including.: Section 2 – Business</p> <p>Capital Gains :</p> <p>Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources:</p> <p>Section 56 – 59</p>	
3	Deductions under Chapter VI – A	15



	80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of L.I.C/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	
4	Computation of Total Income	15
	Computation of Total Income of Individual and HUF with respect to above heads and deductions without calculations of tax liability.	

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

Reference Books:

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 40 marks

Description	Marks
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
<p>Note: 15 marks question may be divided into sub questions of 7 & 8 Marks each if required. or 5 questions of 12 marks each. Q5 may contain short notes of 5 marks each</p>	

Passing criteria:

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



Cost Accounting - Paper II

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

COURSE CODE: U24AF3MJ03

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

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

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



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

References:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.

SCHEME OF EXAMINATION



The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

Description	Marks
Internal tests of 10 marks Q1. Attempt 2 question out of 3 questions - 5 Marks	10
One Project and Viva voce/Presentation/Case studies/Assignments	5
Attendance and Class Behavior	5
Total	20

(B) Semester end examination 30 marks

PAPER PATTERN

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

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



MINOR SUBJECTS

INDIAN CONTRACT ACT 1872 AND SPECIAL CONTRACTS

Sr. No.	Heading	Particulars
1	Title of the course	Indian Contract Act 1872 and Special Contracts
2	Semesters	III
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2024-25 in a progressive manner

INDIAN CONTRACT ACT 1872 AND SPECIAL CONTRACTS

COURSE CODE: U24AF3MI01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome

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



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

Reference Books

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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



(A) Internal Assessment 20 marks

Description	Mark s
Internal tests of 10 marks each	10
Q.1 Practical Exam Marks	5
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.	



OPEN ELECTIVES(OE)

BOS	BANKING AND INSURANCE
CLASS	Other departments
SEMESTER	3
COURSE NAME	Basics of Insurance
COURSE CODE	U24BI3E01
COURSE CREDIT	02

Basics of Insurance

1 Credit-15 Lectures

1 Lecture is 60 Minutes

Course Objectives:

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

Course Outcomes:

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



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

References:

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



SCHEME OF EXAMINATION

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

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



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

Personality Development - II

COURSE CODE: U24MS3E01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture- 60 minutes

Course Objectives (CO)

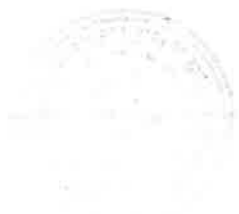
1. Define key leadership styles and their applications.
2. Analyze the impact of communication styles on leadership effectiveness.
3. Explain the concept of a growth mind-set and its role in leadership development.
4. Discuss strategies for motivating individuals and teams.

Learning Outcomes

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



Unit No.	Topic	No. of Lectures required
Unit-I	<p data-bbox="403 439 839 472">The Foundations of Leadership</p> <ul data-bbox="515 510 1102 790" style="list-style-type: none"> <li data-bbox="515 510 1054 577">• Defining leadership styles (e.g., transformational, democratic, servant) <li data-bbox="515 611 1102 678">• Understanding the role of vision, mission, and values <li data-bbox="515 712 1010 790">• Developing a growth mind-set and embracing challenges <p data-bbox="403 824 927 857">Effective Communication for Leaders</p> <ul data-bbox="515 891 1086 1070" style="list-style-type: none"> <li data-bbox="515 891 1066 958">• Delivering clear, concise, and inspiring messages <li data-bbox="515 992 1086 1070">• Practicing active listening and providing constructive feedback 	10



<p>Unit-II</p>	<p>Motivation and Delegation</p> <ul style="list-style-type: none"> · Understanding what motivates individuals and teams · Setting SMART goals (Specific, Measurable, Achievable, Relevant, Time-bound) · Empowering team members and delegating effectively <p>· Conflict Resolution and Decision-Making</p> <ul style="list-style-type: none"> ● Developing strategies for navigating difficult conversations ● Fostering a collaborative approach to problem-solving ● Making sound decisions under pressure <p>· Leading with Influence</p> <ul style="list-style-type: none"> ● Understanding persuasion techniques and building buy-in ● Fostering innovation and a culture of creativity ● Leading by example and embodying your values 	<p>20</p>
	<p>· Total Lectures</p>	<p>30</p>

Course Activities:

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



SCHEME OF EXAMINATION:

Continuous Evaluation Pattern

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

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

References:-

Neelamegam,V.(2010). Business Environment.New Delhi:Vrinda Publications.

1. Fernando.A.C.(2011). Business Environment. Chennai: Dorling Kinderslay (India) Pvt.Ltd. Licenses of pearson education in South Asia.
2. John F. Kennedy: "Special Message to the Congress on Protecting the Consumer Interest.," March 15, 1962. Online by Gerhard Peters and John T. Woolley, The American Presidency Project. <http://www.presidency.ucsb.edu/ws/?pid=9108>.
3. The Consumer Protection Act, 1986 (Amended up-to 2002)
4. United Nations guidelines for consumer protection retrieved from <http://unctad.org/en/Pages/DITC/CompetitionLaw/UN-Guidelines-on-Consumer-Protection.aspx>
5. Chaudhary et al. (2011), Consumer Protection and Consumerism In India, Zenith International Journal of Multidisciplinary Research.Vol.1 Issue 1,pp. 01-12.
6. Consumerism and Its Historical Aspects With Future Perspective retrieved from http://shodhganga.inflibnet.ac.in/bitstream/10603/4464/13/13_chapter%204.pdf
- 7.<http://www.legalservicesindia.com/article/article/consumerprotectionlawinindia17391.html>
- 8.<http://www.legalserviceindia.com/article/I220PhenomenonOfConsumerism.html>



Introduction to the Indian Economy

COURSE CODE: U24BE3E01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

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

Course Outcomes:

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

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



References:

- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
- Indian Economy by Misra and Puri, Himalaya Publishing House – Delhi Gaurav Dutt & Ashwini Mahajan , (2016) Indian Economy, S.Chand & company PVT LTD New Delhi

A.N. Agarwal – Indian Economy problems of Development and Planning New Age International Publisher

Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

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



(B) Semester end examination 30 marks PAPER PATTERN

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

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



VSC/SEC

Fundamentals of Data Science

COURSE CODE: U24AF3VSC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome

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

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

Reference Books

1. Sanjeev J. Wagh, Manisha S. Bhende, Anuradha D. Thakare, Fundamentals of Data Science,CRC Press,First Edition,2022.



2. Joel Grus," Data Science from Scratch" First Edition, April 2015
3. Steven S. Skiena, "The Data Science Design Manual", Springer 2017.

Web Reference

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

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

B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 Hour	
Total Marks: 30	
Q.1 10 Marks OR 10 Marks	10



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

Passing criteria:

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



AEC/VEC/IKS

Understanding Basic Forms of English Literature-1

(To be implemented from AY 2024-25)

Semester-III

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

COURSE CODE : U24AF3AEC01

COURSE CREDIT: 02

1 credit - my15 lectures

1 lecture is of 60 minutes

*** Course Objectives:**

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

*** Course Outcomes:**

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

Module-1 Study of Poetry (Total 15 Lectures)

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

Module-2 Study of Novel (Total 15 Lectures)

Lord of The Flies by William Golding



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e.20 marks

Semester end examination 60% i.e.30 marks

A) Internal Assessment: Total 20 Marks

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

**Application oriented activities will be conducted*

B) Semester end examination 30 marks

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

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



OJT, FP, RP, CEP, CC

Field Project

COURSE CODE: U24BI3FP01
1 credit – 15 Lecture

COURSE CREDIT: 02
1 lecture 60 minutes

The significance of the field project can be appreciated from the fact that it is an opportunity for the students to put into practice the theoretical knowledge gained. Field project will provide possible opportunities to learn, understand and sharpen the real time technical / managerial skills required at the job / project and will give exposure to the current developments relevant to the financial sector.

Inclusion of field project in the course curriculum of the B.Com (Banking and Insurance) programme in semester 3 for 2 credits is one of the ambitious aspects in the National Education Policy 2020 programme structure. The main objective of inclusion of field project is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study.

It is expected that the guiding faculty should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the field project work. Each of the learner has to undertake a Project individually under the supervision of a guiding faculty. The mentors will facilitate both the personal and professional growth of the learners through knowledge sharing and the provision of insights learned from years of experience. The experience gained from the field project will be used in classroom discussions. Interactive sessions with industry experts and field visits will give learners' exposure to practical aspects of financial sector. It will also help them to identify their areas of interest and various career prospects which will help them to get prepared accordingly.



General Guidelines for Field Project-

- The learners' will have to identify and approach companies / organizations on their own wherein they want to pursue their field project according to their area of interest. (Finance, Marketing, Human Resource, Information Technology, General Management)
- The identified companies/ organisation should be in financial sector.
- The project topic may be undertaken in any area of Major/Minor Elective Courses.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the faculty-guide concerned.
- It should be noted that the company / organization must not be a family business.
- The college reserves the right to approve or disapprove the topic/ company / organization. Hence, students must take prior approval of the same from the College before proceeding on field project.
- The learners are required to provide details of the topic and organization (Name of the organization, address, contact person, contact details) in which they are willing to do field project.
- The students will conduct the project under the supervision of a mentor.
- After completion, the students will prepare and submit the field project report to the college.
- Duration of the Field Project – The total duration of the Field Project will be of 30 hours since it is of 2 Credits.

Particulars	No of Hours
Interactive Sessions with Faculty/Guide	5 hours
Sessions from Industry Experts	4 hours



Field Visits (minimum one visit)	6 hours
Field Project Report	15 hours
Total	30 Hours

Evaluation Parameters

The field project report will be evaluated as per the rubric parameters mentioned below:

Parameters	Maximum Marks
On the basis of Field Project Report	30
Submission of the project report as per prescribed format(10 marks)	
Innovation and applicability of project work (10 marks)	
Quality of the project work (10 marks)	
On the basis of Viva-voce of the project report	20
Awareness level of learners' with the latest trends of development in the area of project work (10 marks)	
Communication skills, Confidence, reasoning and justification (10 marks)	
Total Marks	50

The Field project will be evaluated equally by an internal as well as an external Faculty.

- In case of failing in the field project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the



viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department only along with students of the next batch.

FIELD PROJECT FORMAT

**1st page (Main
Page)**

Title of the problem of the Field Project

A Field Project Submitted to
University of Mumbai for partial completion of the degree of Bachelor in
Commerce (Banking and Insurance)
Under the Faculty of Commerce

By

***Name of the
Learner***

Under the Guidance of

***Name of the Guiding
Faculty***

***Name and address of the
College***

***Month and
Year***



2nd Page

This page to be repeated on 2nd page (i.e. inside after main page)

On separate page

Index

Chapter No. 1
(sub point 1.1, 1.1.1, And so on)
Title of the Chapter Page No.

Chapter No. 2 Title of the Chapter

Chapter No. 3 Title of the Chapter

Chapter No. 4 Title of the Chapter

Chapter No. 5 Title of the Chapter

List of tables, if any, with page numbers. List of Graphs, if any, with page numbers. List of Appendix, if any, with page numbers. Abbreviations used:



Structure to be followed to maintain the uniformity in formulation and presentation of Field Project Work (Model Structure of the Field Project Work)

Chapter No. 1: Introduction

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, Socio-economic aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

Chapter No. 2: Research Methodology

This chapter will include Objectives, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

Chapter No. 3: Literature Review

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

Chapter No. 4: Data Analysis, Interpretation and Presentation

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

Chapter No. 5: Conclusions and Suggestions

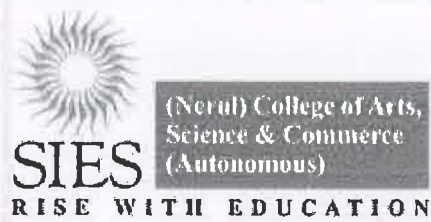
In this chapter of field project work, findings of work will be covered and suggestion will be enlisted to validate the objectives.

Note: If required more chapters of data analysis can be added.

Bibliography

Appendix





***On separate page
Name and address of the college***

This is to certify that Ms/Mr _____

has worked and duly completed her/his Field Project Work for the degree of Bachelor in Commerce (Banking and Insurance) under the Faculty of Commerce in the subject of _____ and her/his field project is entitled, " _____ " under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.

Seal
of the
College



Name and
Signature of
Guiding
Faculty

Date of submission:
Faculty/Examiner

Signature of External

On separate page

Declaration by learner

I the undersigned Miss / Mr. _____ *Name of the learner* here
by, declare that the work embodied in this field project work
titled “ _____

_____ *Title of the Project*”, forms my own
contribution to the research work carried out under the guidance of
_____ *Name of the guiding faculty* is a result of my own research work
and has not been previously submitted to any other University for
any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it
has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has
been obtained and presented in accordance with academic rules
and ethical conduct.

Name and Signature of the
learner

Certified by

Name and signature of the Guiding Faculty



On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai and College** for giving me chance to do this project. I would like to thank my **Principal**, ___ for providing the necessary facilities required for completion of this project. I take this opportunity to thank our **Head of Department**_, for her moral support and guidance. I would also like to express my sincere gratitude towards my project guide_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

I would like to express my gratitude to Mr. _____ Designation, Company's Name for his/her immense support and sharing relevant information and expertise for successful completion of my field project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially my Parents and Peers who supported me throughout my project.



CC- National Service Scheme

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

National Service Scheme (NSS) Studies Paper-II

Course Code: U24CC3NSS02

Course Type: Co-curricular

Total Lectures per week (1 Period is 60 minutes) :2

Credits: 2



Unit No.	Topic	No. of Lectures required
Unit-I	<p>Social Integration:</p> <ul style="list-style-type: none"> • Social Integration Meaning of value and types • Human values and social responsibilities <p>Concept of NGOS:</p> <ul style="list-style-type: none"> • Definition, Formation, objective, functions, types • Government Organizations Vs NGO's • Case studies 	15
Unit-II	<p>Community Welfare in Association with NGO -</p> <ul style="list-style-type: none"> • Environment awareness • Water Management • Energy conservation • Gender sensitization, • Healthy society 	15
	Total Lectures	30

Course Outcomes (CO):

- Upon successful completion of this course, students will be able to:
 - CO1: Define and analyze the concept of social integration and its value in a community.
 - CO2: Explain the various types of NGOs and their function in promoting social integration and community development.
 - CO3: Evaluate the impact of NGO initiatives on specific areas of community well-being (environment, water management, energy conservation, gender equality, health).



- CO4: Develop strategies for collaborating with NGOs to address community needs in the aforementioned areas.

Learning Outcomes (LO):

Unit 1: Social Integration

- LO 1.1: Define social integration and explain its importance in a diverse society.
- LO 1.2: Analyze the different types and values of social integration.
- LO 1.3: Explain how human values and social responsibilities contribute to a more integrated society.
- LO 1.4: Discuss the potential challenges to social integration and their impact on communities.

Unit 2: Concept of NGOs


- LO 2.1: Define NGOs and differentiate between various types (e.g., charitable organizations, advocacy groups, service providers).
- LO 2.2: Explain the core objectives and functions of NGOs in promoting social good.
- LO 2.3: Analyze a case study to understand the practical work of an NGO.
- LO 2.4: Evaluate the strengths and limitations of NGOs as agents of social change.

Unit 3: Community Welfare in Association with NGOs

- LO 3.1: Identify the specific areas of community development addressed by NGOs (environment, water management, energy conservation, gender equality, health).
- LO 3.2: Analyze strategies employed by NGOs to promote community participation and empowerment in these areas.
- LO 3.3: Critically evaluate the effectiveness of specific NGO interventions related to environment, water management, energy conservation, gender sensitization, or healthy society initiatives.
- LO 3.4: Develop strategies for building and maintaining successful partnerships between NGOs and communities to address these specific needs



Unit	Topics
Unit 1	Social Integration
Unit 2	Concept of NGOS
Unit 3	Community Welfare in Association with NGO

		Semester – III	
Course Name: National Service Scheme (NSS)		Course Code:	
Course Type		Co-curricular	
Focuses on		Skill Development	
Caters to		Local, National, Global	
Total Lectures per week (1 Period is 60 minutes)		2	
Credits		2	
Evaluation System		Hours	Marks
		30	50
		Total Marks	50



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

The scheme of Examination shall be divided as follows.

Continuous Evaluation Pattern

Description	Marks
30 hours activity related work such as · Attending lectures/ training sessions (10 Marks) · Field work & Maintenance of work record (25)	35
Project Report/Poster	5
Viva-voce by faculty in charge/ Internal Test	10
Total	50

References:

1. National Service Scheme Manual (Revised) Government of India, Ministry of Youth Affairs and Sports, New Delhi
2. National Service Scheme Manual University of Mumbai
3. National Service Scheme Manual for NSS District Coordinators National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya
4. Rashtriya Seva Yojana Sankalpana Prof. Dr. Sankey Chakane, Dr. Pramod Diamond Publication, Pune
5. Annual Report of National Service Scheme (NSS) Dept. of Higher and Technical Education Mantralaya. Dept. of Higher and Technical Education Mantralaya.
6. Training Programme on National Programme scheme, TISS.



7. Orientation Courses for N.S.S. Programme officers, TISS.
8. Social Problems in India, Ram Ahuja.
9. National Service Scheme in India : A Case Study of Karnataka, M. B. Dishad, Trust Publications, 2001
10. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
11. <http://en.wikipedia.org/wiki/national-service-scheme>
12. <http://nss.nic.in/adminstruct>
13. <http://nss.nic.in/propexpan>
14. <http://nss.nic.in>
15. <http://socialworkness.org/about.html>



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

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

DLLE - NGO Collaboration

COURSE CODE:U24CC3DLL302

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. Students will have a thorough understanding working of NGOs, their contributions to society, and the skills needed to work effectively within or alongside these organizations.
2. Interns would develop skills in project management, communication, research, and advocacy while working on impactful projects addressing poverty, education, healthcare, and human rights. The experience fosters professional growth, facilitates networking, and would help to promote and develop social responsibilities towards society.

Learning Outcome:

1. It will enable learners to contribute their best skills to society through social work.
2. Internship will give hands-on training to work along with various social groups through NGOs

2.

Sr. No.	Syllabus	No of Hrs.
1	Module - I: Introduction to NGO	15



	Concept of NGO, Role, and formation of NGO in India, Contribution of NGO in services in India i.e. Social Services, Advocacy, and Human Rights, Economic Development and Skill Enhancement, Environmental Conservation, Disaster Relief and Rehabilitation, Community Development, Gender Equality, Research, and Innovation. Contribution to weaker sections of the community i.e. Old age homes, Orphanages, children's homes, and Rehabilitation centres. Examples of Local, State, National, and International Level NGOs. Scope of Social Entrepreneurship	
2	<p>Module II: Social Internship</p> <p>Collaboration with any NGO or any other organization at an individual level or in a group of 5-8 volunteers. Students can work on Community Development, Environmental Conservation, Healthcare Services, Human Rights and Advocacy, Education, and Youth Programs Students are expected to work at least for 15-20 hrs with an NGO. The interns are expected to work on projects like community surveys, educational workshops, or program implementation. With the training on the organization's mission and procedures paired with mentors for guidance. Engagement in fieldwork with communities and participation in research, data collection, and report preparation.</p>	15
. Total Lectures		30

SCHEME OF EXAMINATION

Total Marks: 50

Continuous evaluation pattern.

Evaluation Criteria	Marks
MCQ/ Class test	10
Skit/ Short film/ content development in the form of posters, leaflets or any other form on NGO worked with collaboration	10
Collaboration with NGO for any of the project from 20-30 hrs. per semester and detail report based on social internship and Viva	30
Total	50

References :



- Brager, G., & Specht, H. (1973). Community organizing. New York: Columbia University Press
- Chambers, R. (1992). Rural Appraisal: Rapid, Relaxed and Participatory. Sussex: Institute of Development Studies 9
- Chatterjee, P. (1975). Towards a typological paradigm of community organization The Indian Journal of Social Work, XXXVI (1),1-14
- Dunham, A. (1958). Community Welfare Organization. Principles and practice. New York: Thomas Y. Crowell.
- Meenai, Z. (2007). Participatory Community work. New Delhi : Concept publications
- Ross, M G. (1967). Community Organization; Theory, Principles, and Practice. New York: Harper & Row.
- Siddiqui, H.Y. (1997). Working with Communities: An Introduction to Community Work. New Delhi: Hira Publications.
- York, A. S. (1984). Towards a conceptual model of community social Work. The British Journal of Social Work, 14(3), 241-255.
- Wilson, G., & Ryland, G. (1949). Social group work practice: The creative use of the social process. Boston: Houghton Mifflin.
- Konopka, G. (1983). Social Group Work: A Helping Process (3rd Edition). New Jersey: Prentice Hall International
- Pathak, S. H. (1981).
- <https://www.mudlle.ac.in>



Co- Co-curricular Course (CC) SPORTS

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

COURSE CODE:U24CC3SP02 :

1 lecture: 60 minutes

CREDIT: 02

1 Credit: 15 lecture

Course Objective:

1. Students will learn about the different cycles used in the training process.
2. To create norms and criterion reference standards, formative and summative evaluation.
3. To understand about different training cycles.

Course outcome:

1. Students will understand the concept of talent identification and methods used for talent development in sports.
2. Students will understand sports training and the different cycles used in the training process.
3. Students will understand different types and methods to develop



4. strength, endurance, and speed in sports training
5. Flexibility and coordinative ability.
6. Definition of Test, Measurement, and Evaluation.
7. The difference between norms and criterion-referenced standards, formative and summative evaluation.

Sr. No.	Semester 3 Syllabus	No. of Lectures
	Unit - I: Test, Measurement and evaluation	
	<ol style="list-style-type: none"> 1) Define test, measurement and evaluation 2) Importance of Test, Measurement and evaluation in sports 3) Classification of tests in Physical Education and sports. 4) Test administration guidelines in Physical education and sports 5) BMI, Waist Hip ratio, Skinfold measurement (3 sites) 	15
	Unit II- Training in Sports	
	<ol style="list-style-type: none"> 1) Concept of talent identification and talent development in sports. 2) Introduction to the sports training cycle - Micro, Meso Macro cycle 3) Types and methods to develop - Flexibility and coordinate, Ability 4) Types and methods to develop - Strength, Endurance and <u>speed.</u> 	15
Total Lectures		30



Scheme of examination
Total Marks: 50
Continuous evaluation pattern.

Evaluation Criteria	Marks
Sports training/practice/coaching sessions on a regular basis (choose any game/sport).	25
Participation in the organisation of sporting events, workshops, seminars, and so on	15
Participation/performance in sports events at the District, State, National, International, University, and Intercollegiate levels.	05
Performance in practical conducted during lectures/ timely submission of assignments	05
Total	50



CO-CURRICULAR COURSE IN LIFE SKILLS -I

Sr. No.	Heading	Particulars
1	Title of the course	Co-Curricular Course in Life Skills I
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	III
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

Co-Curricular Course in Life Skills I

COURSE CODE: U24CC3LS01

COURSE CREDIT: 021

credit - 15 lecture1 lecture is 60 minutes.

Course Objectives:

1. To enhance one's ability to be fully self- aware by helping oneself to overcome all fears and insecurities and to grow fully from inside out and outside in.
2. To increase one's knowledge and awareness of emotional competency and emotional intelligence at place of study/work
3. To develop interpersonal skills and adopt good leadership behavior for empowerment of self and others
4. Provide the opportunity for realizing self-potential through practical experience.

Course outcomes:

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



1. Demonstrate a set of practical skills such as self-management.
2. Practice active listening and persuasion.
3. Adopt good leadership practice.
4. Realize their potential as human beings and conduct themselves properly in the ways of the world.

Module No	Syllabus	No. of Hours	
1	A) Self -Awareness- Self -Concept, Self Esteem, Techniques of Self-awareness- SWOT analysis, Johari Window	4	10
	B) Self -Management- Mindfulness, Innovation, Adaptability, Agility, trustworthiness, Self -Motivation, Emotional Quotient	6	
2	A) Listening as an Active Skill- Types of listeners, Techniques of Effective Listening Listening and Comprehension Probing Questions Barriers to Listening	6	10
	B) Art of Persuasion- Importance, Technique	4	
3	A) Creative Problem Solving- Six Thinking hats, Mind Mapping, Forced Connections	6	10
	B) Leadership Spiritual leadership, Servant leadership, Value driven authentic leadership	4	
Total Hours			30



References:

1. Goleman, D, Working with Emotional Intelligence. Bloosbury Publication, 1998
2. Ghosh, S., Universal Values: As reflected in literature. Ramakrishna Mission Institute of Culture, 2004
3. Wadkar, A. J, Life Skills for success.SAGE, 2016

SCHEME OF EXAMINATION

Total Marks: 50

Continuous Evaluation pattern.

Evaluation Criteria	Marks
Prepare a report/presentation/movie/video	10
Roleplay /Discussions /Tests /Projects /Assignments	10
Class Participation	10
Reflective journal evaluation	20
Total	50





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

(Affiliated to University of Mumbai)

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

BOARD OF STUDIES
SYLLABUS FOR SEMESTER IV

(WITH EFFECT FROM THE ACADEMIC YEAR 2024-2025)

B.COM (ACCOUNTING & FINANCE)

OBJECTIVES OF THE PROGRAMME:

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



SIES Nerul College of Arts, Science and Commerce (Autonomous)
B.Com(Accounting & Finance Programme)
(To be implemented from Academic Year- 2024-25)

No. of Courses	Course Code	Semester IV	Credits
<i>Major</i>			
1	U24AF4MJ01	Financial Accounting IV	4
2	U24AF4MJ02	Direct tax -II	4
<i>Minor</i>			
3	U24AF4MI01	Auditing-I	4
<i>Open Electives(OE)</i>			
4	U24BE4E01	Economics-I (Choice)I	2
<i>SEC</i>			
5	U24AF4SEC01	Introduction to Financial Markets	2
<i>AEC/VEC/IKS</i>			
6	U24AF3AEC01	Understanding Basic Forms of English Literature-2 (Foreign Language)	2
<i>OJT, FP, RP, CEP, CC</i>			
7	U24CC4NSS03 U24CC4DLLE03 U24CC4SP03 U24CC4LS01	CC NSS DLLE SPORTS LIFESKILLS	4
Total Credits			22



SEMESTER IV

MAJOR SUBJECTS

FINANCIAL ACCOUNTING-IV (Special Accounting Areas)

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

COURSE CODE : U24AF4MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome:

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



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

References:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi



- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 40 marks

Description	Marks
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	15
Attendance and Overall Behavior in Class	05
Total	40

B) External Assessment 60 marks

PAPER PATTERN

Duration: 2 Hours Written Examination	
Total Marks: 60	
Q.1 15 Marks OR 15 Marks	15
Q.2 15 Marks OR 15 Marks	15
Q.3 15 Marks OR 15 Marks	15



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

Passing criteria:

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



DIRECT TAXATION II

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

COURSE CODE : U24AF4MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome:

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



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



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

References:

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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



(A) Internal Assessment 40 marks

Description	Marks
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	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	

Passing criteria:

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



MINOR SUBJECTS

Auditing (Introduction and Planning of Auditing)

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

COURSE CODE: U24AF4MI01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome

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



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



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

Reference Book

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



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 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.	



OPEN ELECTIVES (OE)

Introduction to International Economics

COURSE CODE: U24BE4E01
1 credit - 15 lectures

COURSE CREDIT: 02
1 lecture is 60 minutes

Course Objectives:

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

Course Outcomes:

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

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



References:

Kindleberger, C.P. (1973) International Economics, Homewood
Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman
Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

Internal assessment 40% i.e. 20 marks

Semester end examination 60% i.e. 30 marks

(A) Internal Assessment 20 marks

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



(B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Q.1 10 marks OR 10 marks	10
Q.2 10 marks OR 10 marks	10

Q.3 10 marks Two short notes out of four for 5 marks each or case study	10
Total	30

Note:

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

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

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



SEC
INTRODUCTION TO FINANCIAL MARKETS

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

COURSE CODE: U24AF4SEC01

1 credit - 15 lectures

COURSE CREDIT: 02

1 lecture is 60 minutes

Course Objectives:

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

Course Outcome:

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



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

References:

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

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

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

(A) Internal Assessment 20 marks

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



(B) Semester end examination 30 marks

PAPER PATTERN

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

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



AEC/VEC/IKS

Understanding Basic Forms of English Literature-2

(To be implemented from AY 2024-25)

Semester-IV

COURSE CODE : U24AF3AEC01

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is of 60 minutes

*** Course Objectives:**

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

*** Course Outcomes:**

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

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

1. O'Henry : *The Last Leaf*
2. Doris Lessing: *The Habit of Loving*
3. Ruskin Bond: *The Night Train at Deoli*
4. R.K. Narayan: *An Astrologer's Day*
5. Sudha Murty: *In Sahyadri Hills-A Lesson in Humility*

Module-2 Study of Drama (Total 15 Lectures)

A Doll's House by Henrik Ibsen



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

§ Internal assessment 40% i.e.20 marks

§ Semester end examination 60% i.e.30 marks

A) Internal Assessment: Total 20 Marks

1	*Continuous Evaluation	10 Marks
2	Role Plays / Group Discussion/Group Presentation	05 Marks
3	Attendance	05 Marks

**Application oriented activities will be conducted*

B) Semesterend examination30marks

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



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



OJT/FP/RP/CEP/CC

CC- National Service Scheme

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

National Service Scheme (NSS) Studies Paper-III

Course Code: U24CC4NSS03

Credits: 4

Course Type: Co-curricular

Total Lectures per week (1 Period is 60 minutes) :



Unit No.	Topic	No. of Lectures required
Unit-I	Gender sensitivity and woman empowerment: · Concept of gender- causes behind gender related problems · Meaning of empowerment- schemes for woman empowerment in India Special campaigning activity: Concept of camp: Identification of community problems- importance of group living- team building- adaption of village- planning for camp- pre, during and post campaigning activities	15
Unit-II	Disaster management: · Disaster its meaning- its types and methods of preparedness · Basic principles of disasters management, Disaster Management cycle · Disaster Management Training	15
Unit-III	Community Welfare field work/ Training (Minimum 2 Projects or 1 Camp and 1 Project) · Community work in adopted village · Disaster management training (Completion Certificate) · Social awareness using various tools.	30
	Total Lectures	60

Course Outcomes (CO):

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



Learning Outcomes (LO):

Unit 1: Gender Sensitivity and Women's Empowerment

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

Special Campaigning Activity

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

Unit 2: Disaster Management

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

Unit 3: Community Welfare Fieldwork/Training

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



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

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



The scheme of Examination shall be divided as follows.

Continuous Evaluation Pattern

Description	Marks
60 hours activity related work such as · Attending lectures · Field work · Maintenance of work record	30
Completion of Training	20
Viva-voce by faculty in charge/ Internal Test	20
Poster/ Presentation	20
Project Report	10
Total	100

References:

1. National Service Scheme Manual (Revised) Government of India, Ministry of Youth Affairs and Sports, New Delhi
2. National Service Scheme Manual University of Mumbai
3. National Service Scheme Manual for NSS District Coordinators National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya



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



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

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

DLLE - Social Work Performance

COURSE CODE: U24CC4DLLE03

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

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



Learning outcome:

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

Module No.	Syllabus	No of Hrs.
1	Importance of social work. History & philosophy of social work. Scope for a career in social work. Contribution of self help groups in society like gruh udyog/ mahila bachat gat (savings group) etc. Skit/street play/ various creative tools for social awareness.	15
2	Groups- Definition, Types & Relevance Group Behavior and Social Attitude Group Work as a Method of Social Work Practice & Its Scope Importance of Community networking/ Social networking Team Building Activities.	15
3	Spreading Awareness and preparing Reports on various Government Schemes - Beti bachao,Beti padhao /Ayushman bharath/Swachh bharat abhiyan/Pradhan Mantri awas yojana /Digital india/ Sensitivity towards environment education/ Health and mental stability or any other government scheme.	15
4	Surveillance / Interview/ Discussion /Survey and detailed Report on the same	15
Total Lectures		60



SCHEME OF EXAMINATION

Total Marks: 100

Continuous evaluation pattern.

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



References:

Toseland, R.W., & Rivas, R.F. (2009). An introduction to group work practice (6th ed). Boston: Pearson/Allyn and Bacon.

Trecker, H. (1972). Social group work, principles and practices. New York: Associatio Press.

Wilson, G., & Ryland, G. (1949). Social group work practice: The creative use of the social process. Boston: Houghton Mifflin.

Corsini, R. J. (2004). Current Psychotherapies with Case Studies, Hawaii: Wadsworth Publications

Konopka, G. (1983). Social Group Work: A Helping Process (3rd Edition). New Jersey: Prentice Hall International Pathak, S. H. (1981).

Social Welfare: An Evolutionary and Development Perspective, New Delhi: MacMillan Publications

Payne, M. (2015). Modern social work theory. New York, NY: Oxford University Press.

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

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

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.	



Co-Curricular Course in Life Skills III

Sr. No.	Heading	Particulars
1	Title of the course	Co-Curricular Course in Life Skills III
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45%
4	Semesters	IV
5	Level	UG
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

COURSE CODE: U24CC4LS03
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes.

Course Objectives:

To help learners-

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

Course outcomes:

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

1. Appreciate and demonstrate various types of skills.
2. Project a good personal image and social etiquette so as to have a positive impact on building a



chosen career.

3. Participate in a digital lifestyle.

4. Appreciate the importance of ethics and moral values for developing a balanced personality

5. Know about universal human values and understand the importance of values in individual, social circles, career path, and national life

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



3 Ethics	A) Ethics and Integrity- Learning through biographies, Ethics and Conduct- Importance of ethics. • Ethical decision-making. • Personal and professional moral codes of conduct. • Creating a harmonious life.	6	10
	B) Digital Ethics Digital Literacy Skills, Digital Etiquette, Digital Life Skills, Ethics and Etiquettes of Social Media	4	
4 Universal Human Values	A) Love & Compassion	3	15
	B) Truth	2	
	C) Non-Violence	2	
	D) Righteousness	2	
	E) Peace	2	
	F) Service	2	
	G) Renunciation (Sacrifice)	2	
Total Hours			60



References:

1. https://www.ugc.gov.in/pdfnews/4371304_LifeSkill_JeevanKaushal_2023.pdf
2. Sen, Madhuchanda. 2010. An Introduction to Critical Thinking. Delhi: Pearson
3. Kalam, A.P.J. 2003. Ignited Minds: Unleashing the Power within India. New Delhi: Penguin Books India.
4. Ghosh, Shantikumar. 2004. Universal Values. Kolkata: The Ramakrishna Mission

SCHEME OF EXAMINATION

Total Marks: 100

Continuous Evaluation pattern.

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

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



Co-curricular Course (CC) SPORTS

Sr. No.	Heading	Particulars
1	Title of the course	PSYCHOLOGY IN SPORTS AND ADAPTED PHYSICAL EDUCATION
2	Semesters	IV
3	Level	UG
4	Pattern	03 years & 06 semesters CBGS
5	To be implemented from	From Academic year 2024-25 in a progressive manner

PSYCHOLOGY IN SPORTS AND ADAPTED PHYSICAL EDUCATION

COURSE CODE:U24CC4SP03

1 Credit: 15 lectures

1 lecture: 60 minutes

Course objective:

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



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

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

Sr.no	Semester 4 Syllabus	No. of lectures
	Module 1: Psychology and sports	15
1)	Definition and importance of psychology in physical education	
2)	and sports.	
3)	Development characteristics at different stages of development.	
4)	Adolescent problems and their management.	
	Team cohesion and sports.	
	Module 2: Training and doping in sports	15
1)	Concept and principles of sports training.	
2)	Training load: Overload, adaptation and recovery.	
3)	Warming up and limbering down - types method and	



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



Scheme of examination Total Marks: 100

Continuous evaluation pattern.

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

