



Shri Vile Parle Kelavani Mandal's
**MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE & AMRUTBEN
JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS)**

*NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),
Granted under RUSA, FIST-DST & -Star College Scheme of DBT, Government of India,
Best College (2016-17), University of Mumbai*

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.Com. (Accounting and Finance)

Semester I & II

Choice Based Credit System (CBCS)

Academic year: 2020-21

PROGRAMME SPECIFIC OUTCOMES (PSO'S)

On completion of the B.Com. (Accounting and Finance), the learners should be enriched with knowledge and be able to-

PSO1: Apply the knowledge of Accounting, Taxation and Finance in Industry.

PSO2: Understand the application of IND-AS, IFRS for Companies.

PSO3: Know the taxation system of India (Income tax, GST & Customs)

PSO4: Accumulate and Apply knowledge of various branches of Accounting.

PSO5: Know the structure and importance of Indian Financial System and financial services.

PSO6: Understand the working of different financial markets- Equity, Debt, Derivatives, Commodities, Foreign Exchange.

PSO7: Identify the relevance of Investing & Financial Planning.

PSO8: Acquire knowledge of rules and regulation under various law.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Preamble

There is no denying the fact that the way the business is financed and conducted today has undergone an unprecedented change during the past one decade. The change was mainly caused by the process of liberalization, deregulation, privatization, technological advancement and globalization. These processes have a direct impact on the operating overall financial system made up of Banking, Insurance and all other financial services. According to the Financial System too had to be addressed through various reforms measures to effectively cater to the changing needs created by these processes.

More and more profitably running a business means having a clear understanding of where and how the appropriate business finance can be sourced and productively utilized. Such an understanding is today provided through the basic Bachelor degree courses in commerce of a University. What is generally taught today in B.Com. Degree course is about Accounting, Auditing, Business Economics, Business Communications, Business Law, Commerce and Trade etc. and the teaching is mostly theoretical.

But the Methods of financing business growth, the sources of finance availability, and the mechanisms used for procuring and utilizing the finance productively and profitably have been first diversifying and progressively changing too. What is therefore, required is greater in depth knowledge of different aspects of banking Insurance and other financial services and thorough understanding of the practical application of the theory. It is here the University Education system should adapt adjust and change.

It is in this context, highly commendable on the part of Dean of the Faculty of Commerce in conjunction with the Board of studies in Commerce and the Ad hoc Board of Studies in Banking and Finance had initiated the process of launching a new degree course in University of Mumbai styled as "Bachelor of Commerce (Accounting & Finance)" with the advent of the academic Year 2003-2004.

Accordingly, a small expert group was constituted to deliberate on the issue and submit a framework of these areas to be covered in proposed New Degree Course, after exhaustive discussions in two/three meetings a blue print of the outline of the course. (With about 40 Modules spread over 3 years of 2 semesters each) was developed and put up for consideration in a joint meeting of the board of studies in commerce and Ad-hoc Board of studies in Accounting and Finance held on 04 January 2002. A resolution was passed to constitute small sub- Group to prepare syllabus of the modules assigned to each sub-group.

With the introduction of Choice based System, there is Continuous evaluation consisting of components of Internal Assessment & External Assessment.

The sub-committee has taken utmost care to maintain the continuity in the flow of information of higher level

We are thankful to co-conveners and all the members of our sub-committees for their great efforts and for timely submission of the draft syllabus.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

Signature

HOD

Signature

Approved by Vice –Principal

Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: I	
Course: Elements of Financial Accounting				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To basic accounting concepts and IFRS followed in India • To prepare the final accounts of manufacturing concerns, Trading concerns and small concerns from incomplete records. • To understand branch accounting concepts 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Demonstrate knowledge of preparation of Final Accounts through analysis and synthesis of information as well.					
CO2: Prepare financial statement from incomplete records and also for branch accounting.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Indian Accounting Standards and IFRS				15
2	Accounting from Incomplete Records				15
3	Final Accounts of Manufacturing and Trading Concerns				15
4	Accounting for Branch				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Indian Accounting Standards and IFRS	15
	Introduction to GAAP, Ind AS and IFRS Ind AS 16 "Property Plant and Equipment" (excluding Revaluation) Ind AS 2 "Inventory" Ind As 18 "Revenue" Ind AS 21 "The effects of changes in Foreign exchange rates" (including Independent Branch)	
Module 2	Accounting from Incomplete Records	15
	Introduction, Statement of affairs method vs Conversion method Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	
Module 3	Final accounts of Manufacturing and Trading Concerns	15
	Preparation of Final Accounts of Proprietorship Concern (Manufacturing and Trading), Closing and adjustment entries.	
Module 4	Branch Accounts	15
	Branch Accounts – Introduction. Sums on Stock and Debtors Method only.	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. M.C. Shukla and T.S. Grewal. Advanced Accounts. Sultan Chand and Co.
2. R.L. Gupta and Radhaswamy. Advanced Accounts. Sultan Chand and Co.
3. Sehgal and Sehgal (Volume 1 and 2) . Advanced Accountancy. Taxmann
4. Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers
5. S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company
6. Frank Wood. Business accounting Volume 1. Pearson Publishers.
7. Accounting Standards issued by ICAI

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

Signature

HOD

Signature

Approved by Vice –Principal

Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: I	
Course: Quantitative Techniques				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives: This course is designed to equip the learners with mathematical and statistical techniques. It creates understanding in learners of data analysis and statistical concept, in order to be able to think critically about the subject.					
Course Outcomes: After completion of the course, learners would be able to: CO1: Understand the Measures of central tendency, probability and dispersion CO2: Apply the theory in real business scenarios CO3: Understand various statistical methods CO4: Analyse functions of different types and their use in business CO5: Understand data type and its applicability CO6: Application of correlation will be able to understand Biodiversity, Conservation and Environmental Pollution					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Determinants and Matrices				15
2	Functions				10
3	Descriptive Statistics for Univariate Data				15
4	Correlation Regression				10
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Determinants and Matrices	15
	<ul style="list-style-type: none"> • Determinants 2×2 and 3×3. Properties. Cramer's rule. Solving system of linear equations variables and 3 variables • Matrix Types. Operations (up to 3×3 matrix. Addition, Multiplication, Transpose, Inverse (row/column operations Solving system of linear equations variables and 3 variables 	
Module 2	Functions (Trigonometric Omitted)	10
	Concepts of Real Functions: Constant functions, linear function, x^n , e^x , a^x , $\log x$ (rules to be explained). Demand, Supply, Total Revenue, Average Cost, Profit Functions. Break-even point. Simple problems.	
Module 3	Descriptive Statistics for Univariate Data	15
	<ul style="list-style-type: none"> • Types of Data. Data Collection Methods. Census and Sample Survey. Advantages and limitations of Statistics. Statistical Methods versus Experimental Methods • Presentation of Data: Tabular (frequency distribution and graphical (frequency polygon, curves, ogives, histograms • Measures of Central Tendency: Arithmetic Mean, Median, Mode (Omit geometric and harmonic means , their properties and applications <p>Measures of Dispersion: Absolute Measures → Range, Mean Deviations and Coefficients of Mean Deviations, Quartile Deviation, Standard Deviation, Variance. Relative Measures → Coefficients of Range, Quartile Deviation, Variation</p>	
Module 4	Correlation Regression	10
	Correlation and Regression: Karl Pearson's Coefficient of Correlation (Properties and Calculations; Spearman's Rank Correlation Coefficient; Linear Regression Equations – Statement, Properties, Uses, Calculations	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Dr Welling, M.N., Mrs Saraph, P.M., Dr (Mrs Diwanji, S.M. Mathematical Techniques (F.Y. Com . Manan Prakashan
2. Late Mr Vaidya, M.L., Mr Kumtha, A.P., - Business Mathematics
3. Mr Zameeruddin, Qazi , Mr Khanna, V.K., Mr Bhambri, S.K. – Business Mathematics – Vikas Publishing House Pvt Ltd
4. Dr Gupta, S.P. Statistical Methods. Sultan Chand & Sons

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: I	
Course: Fundamentals of Financial Management				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To enable the students to understand concepts and Importance in Finance • To let them understand Objectives of Financial management. • To enable them to understand the need and Application of Financial management. • To learn how to calculate and understand the cost of debt and the cost of equity, weighted average cost of capital (WACC) consolidating all funding sources and ultimately cost of capital accounts for opportunity cost, risk, return, and the time value of money. • To provide conceptual understanding of financial leverage and operating leverage. And Assess the impact of financial leverage on the firm. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: The concept of leverage, to explain various types of leverages, to understand the relationship among various leverages, to identify the reasons for occurrence of financial, operating and combined leverage, to appreciate the importance of leverage analysis in capital structure decisions, to compute various leverages using simple information.					
CO2: Means of raising finance from various resources which will depend upon decision on type of source, period of financing, cost of financing and the returns thereby.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Financial Management and Concepts in Valuation				15
2	Capital Budgeting				15
3	Cost of Capital				15
4	Leverages				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Financial Management and Concepts in Valuation	15
	<p>Introduction to Financial Management</p> <p>Meaning Importance Scope and Objectives Profit vs Value Maximization Needs of Finance and Sources: Long Term, Medium Term, Short Term</p> <p>Concepts in Valuation</p> <p>Time value of money: Concept & Mathematics of finance Practical application of the concept of time value of money, Sinking Fund, Loans, Periodic Deposits and Withdrawals, Perpetuity</p>	
Module2	Cost of Capital	15
	<p>Introduction, definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)</p>	
Module 3	Capital Budgeting	15
	<p>Capital budgeting: Introduction, Capital Budgeting Process, Project Classification and Investment Criteria Techniques of Capital Budgeting – Payback Period, Discounted Payback Period, ARR, NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return. Lease financing: Introduction, Operating and finance lease, Sale and lease back</p>	
Module 4	Leverage	15
	<p>Concepts, Types: Operating, financial and combined leverage</p>	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Prasanna Chandra. Financial Management. July 2012, 8th Edition
2. Ross. Corporate Finance. 2011, 8th Edition
3. Journals, newsletters and study material issued by CA Institute
4. I M Pandey. Financial Management, 10th edition. Vikas Publication House

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: I	
Course: Business Communication				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • This course aims to familiarize the students with the art of communicating in the professional world. • The student is given in-depth knowledge of the ways and means of written and other forms of communication in the professional world. • An important objective of the course is to also practically train the students in the art of writing, presenting and attending an interview. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Recognise the process and types of communication					
CO2: Use techniques of skilled communication					
CO3: Recognise and address barriers in communication					
CO4: Develop skills for personal interview and group discussions					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Theory and Obstacles to Communication in Business World				10
2	Personal and Business Correspondence				15
3	Presentation Skills and Listening Skills				10
4	Group Discussions and Personal Interview				10
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Theory and Obstacles to Communication in Business World	10
	Importance of Effective Communication, Process of Communication, Methods of Communication, Objectives of Communication, Channels to communication, Barriers to Communication. How to overcome these barriers	
Module 2	Personal and Business Correspondence	15
	<ul style="list-style-type: none"> • <u>Personal Correspondence</u> Email writing: basic structure, e-mail etiquettes, and use of verbal cues, writing practice, RTI letters: relevance and usage, structure of the letter, discussion of real life examples, writing practice, Statement of Purpose (SOP: Purpose & scope, structure, content building, practice, Consumer Grievance letter: relevance & importance, discussion of real life examples, writing practice, Resume: Types, Structure usage, job application letters. • <u>Business Correspondence</u> Letter Writing: 7 Cs of effective letter writing, layouts of the letter, types of letters, Writing skills: report writing, précis/summary writing, and comprehension exercise 	
Module 3	Presentation skills and Listening Skills	10
	<ul style="list-style-type: none"> • Presentation skills Theory: Four P's of Presentation skills, four corner stones of making memorable presentations, The Mehrabian circle, Importance of verbal & Non-verbal communication, Presentations by students. • Listening Skills Importance of listening, the process of listening, Impediments to effective listening, styles of listening, Strategies to improve listening. 	
Module 4	Group Discussions & Personal Interview	10
	Myths about GD, Pre-requisites of a GD, Do's and don'ts of a GD, General facts about GD, Evaluation Criteria, Approaches to prepare for a GD, Physical and Mental preparation for GD, Physical and Mental preparation for Interviews. Structure and types of Interviews, Types of interview questions, Mock Interviews in Classroom. Mock GDs performed by students.	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Lesikar Raymond, Marie Flatley, Kathryn Rentz, and Neerja Pande. Business Communication. Eleventh Edition; Tata McGraw Hill Education Private Limited.
2. Gorman Tom; The Complete Idiot's Almanac of Business Letters and Memos, 1997. Prentice Hall of India PVT. LTD.
3. Kitty Locker, Stephen Kaczmarek. Business Communication. Third Edition, Tata McGraw Hill.
4. Galanes, Adams; Effective Group Discussion. Twelfth Edition, Tata McGraw Hill.
5. Gregory Ann. The Art and Science of Public Relations. 2007. Crest Publishing House.
6. Davis Anthony. Mastering Public Relations. 2007. Palgrave Mcmillan

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: I	
Course: Environmental Studies				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To enable the learners to understand Environment and Eco systems • To understand available natural resources. • To gain knowledge about Environmental policies and practices. • To provide conceptual understanding of Biodiversity, Conservation and Environmental Pollution 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Learners will be able to understand Eco systems, Natural Resources					
CO2: Learners will understand Environmental policies and practices					
CO3: Learners will be able to understand Biodiversity, Conservation and Environmental Pollution					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to environmental studies, Eco systems & Natural Resources				10
2	Biodiversity and Conservation				10
3	Introduction to Eco-systems & Natural Resources				10
4	Environmental Policies & Practices, Human Communities and the Environment & Field work				15
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Introduction to environmental studies, Eco systems & Natural Resources	10
	<ul style="list-style-type: none"> • Multidisciplinary nature of environmental studies; components of environment –atmosphere, hydrosphere, lithosphere and biosphere. • Scope and importance; Concept of sustainability and sustainable development. • Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession • Land Resources and land use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). • Heating of earth and circulation of air; air mass formation and precipitation. • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. 	
Module 2	Biodiversity and Conservation	10
	<ul style="list-style-type: none"> • Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega-biodiversity nation; Endangered and endemic species of India • Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. 	
Module 3	Introduction to Eco-systems & Natural Resources	10
	<ul style="list-style-type: none"> • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. • Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution • Nuclear hazards and human health risks 	

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

	<ul style="list-style-type: none"> • Solid waste management: Control measures of urban and industrial waste. <p>Pollution case studies.</p>	
Module 4	Environmental Policies & Practices, Human Communities and the Environment & Field work	15
	<ul style="list-style-type: none"> • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). • Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context <p>Human population and growth: Impacts on environment, human health and welfares.</p> <ul style="list-style-type: none"> • Carbon foot-print. • Resettlement and rehabilitation of project affected persons; case studies. • Disaster management: floods, earthquakes, cyclones and landslides. • Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). <p>Field work</p> <ul style="list-style-type: none"> • Visit to an area to document environmental assets; river/forest/flora/fauna, etc. • Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. • Study of common plants, insects, birds and basic principles of identification. • Study of simple ecosystems-pond, river, Delhi Ridge, etc. 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R.1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson,B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P.H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J. Gary K. Meffe, and Carl Ronald carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: I	
Course: Business Economics				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives: to enhance the economic literacy and understanding of basic economic concepts. Emphasis is on understanding of core economic principles and how they apply to a wide range of real-world issue. Upon completion, students can apply economic analysis to evaluate everyday problem					
Course Outcomes: After completion of the course, learners would be able to: CO1: Understand the different theories in Economics CO2: Apply the theory in real business scenarios CO3: Understand the economic issues and problems faced by individuals, organizations and society. CO4: Explain the meaning and concepts of market					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Business Economics and Demand Analysis				15
2	Consumer Behaviour and Theory of Production				10
3	Cost, Revenue and Market Failure				10
4	Market Structure				10
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Module I - Introduction to Business Economics and Demand Analysis	15
	<ul style="list-style-type: none"> • Difference between Economics and Managerial Economics • Normative Bias of Managerial Economics • Principle of Scarcity • Meaning of Business Economics, Scope and Importance; • Business Economics as a Pragmatic Science; Basic Tools/concepts in Economics, Use of Marginal Analysis; • Market Demand, Market Supply and Equilibrium price – shifts in demand curve and supply curves and equilibrium; • Production possibility frontier; Shifts in Production possibility curve. • Veblen, Snob and Bandwagon effect (Concept), • Significance of Elasticity of Demand; • Price Elasticity of Demand (Simple Sums and sums based on derivative concept); • Demand Forecasting – Concept, Scope and Importance. 	
Module 2	Module II - Consumer Behaviour and Theory of Production	10
	<ul style="list-style-type: none"> • Law of DMU – Importance and Limitations • Ordinal Utility Theory- Indifference Curve Analysis – Meaning, Assumptions, Properties of Indifference Curves • Principle of Efficiency • Difference between Indifference curve and Isoquant • Production function, • Law of Variable proportions; • Isoquants; • Economies of Scale; Diseconomies of Scale, • Economies of Scope, Comparison of economies of scale and scope, Concept of International Economies of Scale • Law of returns to scale. 	
Module 3	Module III – Cost, Revenue and Market Failure	10
	<ul style="list-style-type: none"> • Cost Concepts; Simple Numerical Problems based on Cost Concepts. • Learning Curve • Revenue Concepts; • Profit maximisation concept • Break Even Analysis; Simple problems based on Break Even Analysis. 	

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

	<ul style="list-style-type: none"> • Project Evaluation – Concept, Features, and Importance. Introduction to Market Failure, Sources of Market Failure and Economic Role of Government.	
Module 4	Module IV: Market Structure	10
	Types of Market – Perfect Competition, Monopoly, Monopolistic, Oligopoly Game theory– Meaning, Assumptions and Prisoner's Dilemma	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Pindyck, R.S. and D.L. Rubinfeld. Microeconomics. 7E Pearson Education.
2. Lipsey and Chrystal. Principles of Economics. 12E, Oxford University Press.
3. Ahuja, H. L. Principles of Microeconomics. 19E, S. Chand Publications.
4. Samuelson, Paul A. and William D Nordhaus. Economic. 19E, McGraw Hill.
5. Mankiw, Gregory. Principles of Microeconomics. 6E, South Western Publication.
6. Bhernheim, Douglas, and Michael Whinston. Microeconomics. 1E, Tat McGraw Hill Education
7. Oza Ajay and Ravindra Dholakia. Microeconomics for Management Students. 2E, Oxford University Press

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

Signature

HOD

Signature

Approved by Vice –Principal

Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: II	
Course: Financial Accounting - Firms				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Students will understand special features and accounting treatment of Partnership business, analyse the difference between partnership firm and LLP • Students will be able to demonstrate knowledge of preparation of Final Accounts through analysis and synthesis of information as well. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Students will be able to understand special features and accounting treatment of Partnership business, analyse the difference between partnership firm and LLP					
CO2: Students will be able to demonstrate knowledge of preparation of Final Accounts through analysis and synthesis of information as well.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Partnership Final Accounts				15
2	Dissolution of Partnership Firm				15
3	Accounting for Piecemeal Distribution				15
4	Amalgamation of Firms				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Partnership Final Accounts	15
	Partnership Final accounts with Admission, Retirement & Death of Partners (during the year) Final Accounts for LLP	
Module 2	Dissolution of Partnership Firm	15
	Legal position, Accounting for simple Dissolution and dissolution on case of insolvency of one partners and all partners. (excluding Garner V Murray Rule)	
Module 3	Accounting for Piecemeal Distribution	15
	- Excess Capital Method only	
Module 4	Amalgamation of Firms	15
	Accounting implications of two or more sole traders or partnership firms amalgamating their business (including methods of purchase consideration)	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. M.C. Shukla and T.S. Grewal. Advanced Accounts. Sultan Chand and Co.
2. R.L. Gupta and Radhaswamy. Advanced Accounts. Sultan Chand and Co.
3. Sehgal and Sehgal (Volume 1 and 2. Advanced Accountancy. Taxmann
4. Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers
5. S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company
6. Frank Wood. Business accounting Volume 1. Pearson Publishers.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

Signature

HOD

Signature

Approved by Vice –Principal

Signature

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: II	
Course: Elements of Costing				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To describe the cost concepts, cost behaviours, and cost accounting techniques that are applied to manufacturing and service businesses. • Apply cost concepts and cost behaviours in the solving of management decision. • Determine the costs of products and services. • Analyse the profitability of a product or service. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Express the place and role of cost accounting in the modern economic environment					
CO2: Select the costs according to their impact on business,					
CO3: Differentiate methods of schedule costs per unit of production					
CO4: Differentiate methods of calculating stock consumption					
CO5: Interpret the impact of the selected costs method					
CO6: Identify the specifics of different costing methods.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Cost Accounting and Product Cost				15
2	Cost sheet				15
3	Profit Reconciliation statement				15
4	Marginal Costing				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Cost Accounting and Product Cost	15
	<p>Introduction: Meaning, Objectives and Advantages of Cost Accounting, difference between cost accounting and financial accounting. Cost concepts and classifications. Elements of cost. Installation of a costing system. Role of a cost accountant in an organization</p> <p>Product Cost: <u>Material Costing:</u> Material/inventory control- concept and techniques. Accounting and control of purchases, storage and issue of materials. EOQ, Calculation of Minimum, Maximum and Reorder level. Methods of pricing of materials issues – FIFO, Simple Average, Weighted Average. Treatment of material losses. <u>Labour Costing:</u> Accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time. <u>Overhead Costing:</u> Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, bad debts, research and development expenses</p>	
Module 2	Cost Sheet	15
	Unit costs, Different Cost for different purposes – Preparation of Cost Statements	
Module 3	Profit Reconciliation Statement	15
	Practical problems based on reconciliation of cost and financial accounts	
Module 4	Marginal Costing	15
	<p>Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing, Break even analysis meaning and graphic presentation, Margin of safety Simple practical problems based on using the marginal costing formulae, sums based on difference in absorption costing and marginal costing</p>	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
2. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mohair Book Depot, New Delhi.
4. Saxena Vashist. Cost management. Sultan Chand, New Delhi

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Q1 and Q6 are compulsory

Solve any three out of Q2 to Q5

Question Number	Description	Marks	Total Marks
Q1	Practical Question (Compulsory)	15	15
Q2	Practical Question	15	15
Q3	Practical Question	15	15
Q4	Practical Question	15	15
Q5	Practical Question	15	15
Q6	Short Notes (Any 3 out of 4)	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: II	
Course: Equity Markets				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To distinguish between primary and secondary markets. • To understand how the secondary markets, where securities are traded, are organized, how they operate and how they differ from each other. • To recognize the various stock market indices typically encountered by investors. • To appreciate the changing nature of the secondary markets. • Role of Brokers, Stock Market Quotations, Procedure for buying & selling, BOLT - On Line Trading/ NEAT System, Clearing & Settlement, Order Matching • Recent developments in the subject. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.					
CO2: Understand the concept of Equity Market & Valuation of Equities					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	An introduction to a Financial system and its constituents				15
2	Financial Markets – Types (Capital markets & Money markets)				15
3	Mutual Funds				15
4	Valuation of Equity and Dealing in Stock Exchange				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	An introduction to a Financial system and its constituents	15
	<p>Financial Markets (Types/classification, Functions of financial mrkt, how financial markets meet needs of various entities – Govt, issuing company, investors, economy)</p> <ul style="list-style-type: none"> • Financial Institutions (Classification and role of each type of institution) • Financial Instruments (Mentioning various instruments in brief which sets the tone for in detail description as lectures progress) • Financial services (Need for financial services and who provides the same) <p>Interaction among the 4 constituents of the financial system</p>	
Module 2	Financial Markets – Types (Capital markets & Money markets)	15
	<ul style="list-style-type: none"> • Capital market (Primary and Secondary market <ul style="list-style-type: none"> i. Primary Market (Categories of investors, Ways of mobilizing funds) – IPO, Rights issue, Preferential Issue, Pricing of an issue in a primary market – fixed price & book building, IPO process ii. Secondary market (Types/components of Secondary market – OTC & Exchange traded, role of brokers & sub-brokers, stock exchanges- functioning, Reforms in the stock exchanges in India (De-materialisation, screen-based trading, creation of market regulators, Role & functions of SEBI) iii. Products in the primary & Secondary market (equity – types of shares, debt) – principle features of a bond (maturity, coupon rate, principal, issuers of debt instruments) – Govt., PSUs, corporate, characteristics of Indian debt market <p>Money market (Meaning, how is it different from the other markets, types of instruments in the money market – T-bills, Certificate of deposit, Commercial papers, Call Money market, Repos)</p>	
Module 3	Mutual Funds	15
	<ul style="list-style-type: none"> • Working of a mutual fund • Structure of mutual fund in India (AMC, Sponsor, Trustees) 	

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

	<ul style="list-style-type: none"> • NFO (Procedure for investing in new fund offering) • Types of mutual funds <ul style="list-style-type: none"> ○ Structure – Open, closed, interval ○ Nature – Equity, debt, balanced ○ Investment objective – Growth scheme, income scheme, money market scheme ○ ETFs – Gold ETFs & Index ETFs ○ SIPs • Benefits offered by mutual funds over other investment options <p>Regulatory authority AMFI – its role & objectives</p>	
Module 4	Valuation of Equity and Dealing in Stock Exchange	15
	<ul style="list-style-type: none"> • Role of Brokers, Stock Market Quotations, Procedure for buying & selling • BOLT - On Line Trading/ NEAT System • Clearing & Settlement, Order Matching • Recent developments 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Bhole L M. Financial Markets and Institutions. Tata Mc Graw Hill Publishing Company, New Delhi
2. Khan M Y. Indian Financial system. Tata Mc Graw Hill Publishing Company, New Delhi
3. Dr. S Gurusamy. Financial Markets and Institutions. Tata McGraw Hill, New Delhi
4. <http://www.nse-india.com>

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)					Semester: II	
Course: Indian Contemporary Issues					Course Code:	
Teaching Scheme				Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)	
2			2	25	75	
Learning Objectives:						
<ul style="list-style-type: none"> • To define society and discuss its constituent institutions, their relationships and functions and Describe the nature of Indian society • To understand Human Rights constituents with special reference to Fundamental Rights stated in the Constitution. • To understand Causes of stress and conflict in individuals and society and types of conflicts and use of coping mechanisms for managing individual stress • Awareness about social issues in the society 						
Course Outcomes:						
After completion of the course, learners would be able to:						
CO1: The students will be able to evaluate the impact of prior knowledge or familiarity about society and to analyse the role of colonial rule in shaping Indian consciousness and nationalism.						
CO2: To understand the causes and impact of environment on human life.						
CO3: To understand Growth of information technology and communication and its impact manifested in everyday life and Impact of globalization on industry.						
CO4: Be aware about social issues in the society						
Outline of Syllabus: (per session plan)						
Module	Description					No of Hours
1	Overview of Indian Society and Concept of Disparity					8
2	Indian Constitution & political system					7
3	Human Rights and Health and Education					8
4	Concept of Society and Social Issues in India					7
	Total					30

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Overview of Indian Society and Concept of Disparity	8
	Multicultural diversity, Disparity in terms of religion/community, gender, caste, disability and other related issues and services offered, Contemporary society & Discussion on real life examples, Social issues related to youth, women and old age people, Role of Media.	
Module 2	Indian Constitution & political system	7
	<ul style="list-style-type: none"> Basic features of the constitution: Features & structure, Components of the Constitution, Crucial values that Strengthens the Indian Society. The party system in Indian politics, Local self-governments, Women in politics, Lobbying.	
Module 3	Human Rights and Health and Education	8
	<ul style="list-style-type: none"> Concept of Human Rights, its origin & evolution, The Universal declaration of Human Rights, Human rights Constituents, Role of NGOs and various movements by activists, Human Rights Violation and Redressal. Initiatives: Government /private, Growing privatization in Health services and educational institutes and its impact.	
Module 4	Concept of Society and Social Issues in India	7
	History and philosophy of social sciences in India Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India, Basic social issues in India Degeneration of value system, Family system, Gender issues, Regional imbalance	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Shinde P G., Bhagwat Mahesh, Nimbalkar Namita, Shinde Meghna. Foundation Course I. Third Edition; Sheth Publishers PVT. LTD.
2. Shinde P G., Bhagwat Mahesh, Nimbalkar namita, Shinde Meghna. Foundation Course II. Third Edition; Sheth Publishers PVT. LTD.
3. Peter Ronald Dsouza. Contemporary India: transitions. 2000; Sage Publications India PVT, LTD.
4. Jean Dreze; India: Development and participation. 2002; Oxford University Press.

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: II	
Course: Basics of Financial Services				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • To learn basic and importance of investments • To know various investment products • To gain insight about asset allocation and review of investments • This course is designed to be an overview of the major functions of banks and insurance, to understand the theoretical framework of the subject of development of banking and Insurance sector. Emphasis is on evolution of Banking and Insurance sector, its management and its regulation. • Work as contributing members of a team in any area of Banking and Insurance sector. This forms the base to understand and appreciate importance of banking and insurance sector in any economy. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: To understand various investment products, asset allocation and review of investments					
CO2: Understand the development of financial system					
CO3: Apply the theory in real business scenarios					
CO4: Understand the history, school of thoughts and evolution of banks and Insurance sector.					
CO5: Learn the functions and process of banking and insurance sector					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to investments				10
2	Investment products				12
3	Introduction to Banking and Banking services				10
4	Introduction to Insurance and Insurance Operations				13
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Investment	10
	Basis of Investment, Importance of Investments Asset Allocation, Diversification, Risk Return Relationship, Different Asset Classes	
Module 2	Investment products	12
	Shares, Mutual Fund, Real Estate, Gold, Banking, Post office, Government Bonds and Securities etc.	
Module 3	Introduction to Banking and Banking services	10
	History of Indian Banking, Principles of Banking, Basic Concepts & Need for Banking, Functions of Banks, ASBA, CIBIL, SWIFT, NOSTRO, VOSTRO, IBAN Banking scenario in India: Banks role in capital markets, Depository, DP, Dematerialization etc, Banking Structure – Types of Banks, RBI & its Functions, types of accounts, Instruments, Cards, Fee based products, Loans	
Module 4	Introduction to Insurance and Insurance Operations	13
	<ul style="list-style-type: none"> • History of Insurance, Basic concepts of Insurance, Taxation, Meaning of Risk, Principles of Insurance, • Life & General Insurance • Types of Insurance: Endowment, Pure Endowment, Term, Child Plan, Moneyback, ULIP <p><u>Insurance Operations and Business Environment :</u></p> <ul style="list-style-type: none"> • Bank assurance • IRDA • Underwriting • Claims • Reinsurance • Retrocession 	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. An Introduction to Financial Products and Markets by Lindsay Fell
2. Vijayaraghavan Iyengar. Introduction to Banking. Excel Books
3. Indian Institute of Banking & Finance. Basics of Banking. Taxmann.
4. Palande & Shah. Insurance in India. Response Books

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Presentation	15 marks
Component 2 (CA-2)	Test	10 marks

Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
Q1	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q2	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q3	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q4	Attempt any two of the following: (A) Theory question (B) Theory question (C) Theory question	7.5	15
Q5	Short Notes (Any 3 out of 4)/ Case Study	5	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2021-22)				Semester: II	
Course: Legal Aspects of Business				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Students will have a basic understanding of contracts. • Students will be able to know how to protect the interest and safeguard the rights of the workers under Industrial Disputes Act. • To learn and understand the difference and all the provisions governed by Indian Partnership Act and Limited Liability Partnership Act. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Students will be able to know how to protect the interest and safeguard the rights of the workers					
CO2: Students will be able to have a basic understanding of contracts and I.T.Act,2000					
CO3: Students will come to know all the provisions governed by Indian Partnership Act and Limited Liability Partnership Act					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Indian Contract Act, 1872				10
2	The Indian Partnership Act 1932 and Limited Liability Partnership Act 2008				15
3	Information Technology Act, 2000				10
4	Industrial Disputes Act, 1948				10
	Total				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Unit	Topic	No. of Hours/Credits
Module 1	Indian Contract Act, 1872	10
	Contract-Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts, Modes of Discharge of Contracts, Remedies of Breach of Contracts, Contract of Indemnity and Guarantee, Law of Agency and Bailment.	
Module 2	The Indian Partnership Act 1932 and Limited Liability Partnership Act 2008	15
	<ul style="list-style-type: none"> • The Partnership Act – 1932 Definition, Characteristics, Rights & Liabilities, Modes of Dissolution • The Limited Liability Partnership (LLP Act, 2008) Salient features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners, Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and change therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up, Dissolution of LLP. 	
Module 3	Information Technology Act, 2000	10
	Aims and Objects – Overview of the act – Legal Recognition of Electronic Record and Electronic Evidence – Digital signature Certificates – Regulators under the Act – The Cyber Regulation Appellate Tribunal	
Module 4	Industrial Disputes Act, 1948	10
	Object of the act, Definition of Industry, what is Industrial Dispute, what is an Individual Dispute, Authorities under the Act – Works Committee, conciliation officers, boards of conciliation, courts of inquiry, Strikes, lockouts, lay-off, retrenchment Award	

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Suggested Readings

1. Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
2. The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai
3. The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
4. Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
5. Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi
6. Business Law by P.R. Chandha, Galotia, Dew Delhi
7. Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK
8. Labour participation in Management – Mhetras V Manaklals