

Sanyal

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

SSamapriya



**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)

Course: Elements of Financial Accounting

Semester: I

Choice Based Credit System (CBCS) with effect from the

Academic year: 2022-23

Pankaj

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: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO2: Learners will demonstrate values and the role of accounting in society and business.

PSO3: Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers.

PSO4: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO5: Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.

PSO6: Learners will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Learners will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO7: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO8: Learners will be able to implement the concepts of IND-AS and IFRS for Companies.

PSO9: Learners will be able to examine the structure of Indian Financial System and financial services.

PSO10: Learners will be able to identify and assess the working of different financial markets- Equity, Debt, Derivatives, Commodities, Foreign Exchange.

PSO11: Learners will be able to acquire knowledge of relevant provisions under various law.

PSO12: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

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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. Accordingly, the Financial System too had to be addressed through various reforms and 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 the 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 that 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 the 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 a 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.

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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.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75


Signature

HOD


Signature

Approved by Vice –Principal


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Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2022-23)				Semester: I	
Course: Elements of Financial Accounting				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 understand the accounting treatment of depreciation and various concepts under Indian Accounting Standards 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 and its accounting treatment. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply the concepts as laid under applicable Indian Accounting Standards and IFRS.					
CO2: Compute depreciation as per various methods and show its relevant accounting treatment.					
CO3: Prepare the Financial Statements from Incomplete Records.					
CO4: Prepare the Final Accounts of a Manufacturing and Trading Concerns.					
CO5: Apply different methods for maintaining branch accounts and show its respective accounting treatment in the books of head office.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Depreciation Accounting				07
2	Indian Accounting Standards and IFRS				08
3	Accounting from Incomplete Records				15
4	Final Accounts of Manufacturing and Trading Concerns				15
5	Accounting for Dependent Branch				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Depreciation Accounting	07
	Depreciation Accounting: Meaning, Features, Causes etc. Provision for Depreciation Method: Introduction and accounting treatment of recording depreciation by provision for depreciation method using Straight Line Method and Written Down Value Method. Problems based on provision for depreciation Method.	
Module 2	Indian Accounting Standards and IFRS	08
	Introduction to GAAP, Ind AS and IFRS Ind AS 2 "Inventories" Ind AS 18 "Revenue" Problems based on Ind AS 2 and Ind AS 18	
Module 3	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 4	Final accounts of Manufacturing and Trading Concerns	15
	<ul style="list-style-type: none"> • Closing, Adjustment and Rectification Entries • Preparation of Final Accounts of Proprietorship Concern (Manufacturing and Trading) 	
Module 5	Accounting for Dependent Branch	15
	<ul style="list-style-type: none"> • Meaning and Classification of Branch • Accounting by Debtor method at cost price and invoice price • Accounting by Stock and Debtor method at cost price and invoice price 	

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Essential Readings

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & 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

Supplementary Readings

- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- www.icaai.org (E- Books/ Study Material)
- www.icmai.in (E- Books/ Study Material)
- www.icsi.edu (E- Books/ Study Material)

Sunijis

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LSBnepuja



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Program: B.Com. (Accounting and Finance)

Course: Quantitative Techniques

Semester: I

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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: Apply different measures of central tendency and dispersion CO2: Analyse and apply the concepts of different functions CO3: Use different data collection methods and prepare different graphs as per data type and frequency distribution CO4: Apply the concept of correlation and regression between two variables and quantitative measurement of correlation					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Determinants and Matrices				10
2	Functions				10
3	Descriptive Statistics for Univariate Data				15
4	Correlation Regression				10
	Total				45

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Unit	Topic	No. of Hours/Credits
Module 1	Determinants and Matrices	10
	<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 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 	
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	

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- Dr Gupta, S.P. Statistical Methods. Sultan Chand & Sons
- Dr Welling, M.N., Mrs Saraph, P.M., Dr (Mrs Diwanji, S.M. Mathematical Techniques (F.Y. Com . Manan Prakashan)

Supplementary Readings

- Late Mr Vaidya, M.L., Mr Kumtha, A.P., - Business Mathematics
- Mr Zameeruddin, Qazi , Mr Khanna, V.K., Mr Bhambri, S.K. – Business Mathematics – Vikas Publishing House Pvt Ltd.
- Swayam Courses



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Course: Fundamentals of Financial Management

Semester: I

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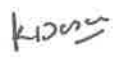
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Program: B.Com. (Accounting and Finance) (2022-23)				Semester: I	
Course: Fundamentals of Financial Management				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	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 enable the students to understand concepts and Importance of Finance • To let them understand objectives of Financial management. • To enable them to understand the need and application of Financial management. • To understand various techniques used in Risk Analysis. • 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. <ul style="list-style-type: none"> • 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: Discuss the scope and objectives of financial management and apply the concepts in valuation					
CO2: Compute cost of individual components of capital & calculate weighted cost of capital & marginal cost of capital.					
CO3: Apply the concepts of the various investment evaluation techniques for capital investment decision making.					
CO4: Apply the concept of operating, financial and combined leverages under different financial plans.					
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

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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	Capital Budgeting	15
	<p>Capital budgeting: Introduction, Capital Budgeting Process, Project Classification and Investment Criteria</p> <p>Techniques of Capital Budgeting – Payback Period, Discounted Payback Period, ARR, NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return</p>	
Module 3	Cost of Capital	15
	<p>Introduction, definition and Importance of Cost of Capital</p> <p>Measurement of Cost of Capital, Weighted Average Cost of Capital</p>	
Module 4	Leverages	15
	<p>Introduction and Meaning</p> <p>Types of Leverages: Operating Leverage, Financial Leverage and Combined Leverage</p> <p>Relationship between Operating Leverage and Financial Leverage</p> <p>Computation of Operating and Financial Leverages under different Financial Plans</p> <p>Preparation of Income Statement from Leverages.</p>	

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Essential Readings

- Prasanna Chandra. Financial Management. July 2012, 8th Edition
- I M Pandey. Financial Management, Vikas Publication House

Supplementary Readings

- Ross. Corporate Finance. 2011, 8th Edition
- Journals, newsletters and study material issued by ICAI

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

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**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)

Course: Environmental Studies

Semester: I

**Choice Based Credit System (CBCS) with effect from the
Academic year: 2022-23**

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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: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO2: Learners will demonstrate values and the role of accounting in society and business.

PSO3: Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers.

PSO4: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO5: Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.

PSO6: Learners will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Learners will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO7: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO8: Learners will be able to implement the concepts of IND-AS and IFRS for Companies.

PSO9: Learners will be able to examine the structure of Indian Financial System and financial services.

PSO10: Learners will be able to identify and assess the working of different financial markets- Equity, Debt, Derivatives, Commodities, Foreign Exchange.

PSO11: Learners will be able to acquire knowledge of relevant provisions under various law.

PSO12: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

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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. Accordingly, the Financial System too had to be addressed through various reforms and 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 the 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 that 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 the 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 a 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.

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25% of the total marks per course:

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2	Answer in Brief (Any 2 out of 3)	16	16
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4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75


Signature

HOD


Signature

Approved by Vice –Principal


Signature

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

Program: B.Com. (Accounting and Finance) (2022-23)				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)
4			4	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: Review the relationship between environment and commerce					
CO2: Demonstrate various environmental issues and their implications for environment, society and commerce					
CO3: Adapt environment friendly habits and responsible behaviour in use of resources like water, electricity by individuals, industries and commerce					
CO4: Measure the extent of the impact of over-exploitation and degradation of resources and practices to ensure conservation of resources					
CO5: Develop the right perceptives for environmentally significant features around them					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Environmental Studies, Eco systems and Biodiversity				15
2	Natural Resources – Utilization, Conservation and Management				15
3	Environmental Pollution – Environmental Policies and Practices				15
4	Human Communities and the Environment & Field work				15
	Total				60

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Unit	Topic	No. of Hours/Credits
Module 1	Introduction to Environmental Studies, Ecosystem and Biodiversity	15
	<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 <p>Biodiversity and Conservation</p> <ul style="list-style-type: none"> • Meaning, Importance and Levels of biological diversity, biodiversity patterns • Global biodiversity hot spots – IUCN Classification of species • Threats to biodiversity- biological invasions, habitat loss, poaching of wildlife, man-wildlife conflicts. • Conservation of biodiversity: Strategies for conservation; In-situ and Ex-situ conservation of biodiversity; Convention on International Trade in endangered species of wild fauna and flora (CITES-1972). 	
Module 2	Natural Resources – Utilization, Conservation and Management	15
	<ul style="list-style-type: none"> • Natural Resources – Meaning, classification and importance • Land Resources and land use change; Land degradation, soil erosion and desertification – effects, Remedies for Land Degradation • Deforestation: Benefits, Causes of degradation, Conservation; Impacts due to mining, dambuilding on environment, forests and tribal population and rights • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter- state). • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. 	
Module 3	Environmental Pollution – Environmental Policies and Practices	15
	<ul style="list-style-type: none"> • Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Pollution case studies. • Solid waste management: Control measures of urban and industrial waste. • Climate change, global warming, Carbon foot-print. 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 	

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	conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC).	
Module 4	Human Communities and the Environment & Field work	15
	<ul style="list-style-type: none"> • Human population and growth: Impacts on environment, human health and welfares. • Disaster management: floods, earthquakes, cyclones and landslides Nuclear hazards and human health risks. • Resettlement and rehabilitation of project affected persons; case studies. • Environmental movements: Chipko, Silent valley, Bishnois 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 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.</p>	

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

Essential Readings

- Bharucha, Erach (2004). Textbook for Environmental Studies for Undergraduate Courses of all Branches of Higher Education, University Grants Commission, New Delhi. 2004.
- Kaushik Anubha and Kaushik C. P. (2016) Perspectives in Environmental Studies, Fourth Edition, New Age International (P) Limited, Publishers.
- Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press.

Supplementary Readings

- Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi.
- Bharucha Erach (2002), The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad

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- Botkin and Keller. (2012). 'Environmental Science'. John Wiley & Sons Inc., Wiley India (P) Ltd., New Delhi. Eighth Edition.
- Boyle, G. (Ed.) (2012). Renewable Energy: Power for a Sustainable Future. Oxford University Press.
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. (2001). Environmental Encyclopedia, Jaico Publ. House, Mumbai
- Das, B.K., and Banerjee A. (2014). Biodiversity Conservation in India: Management Practices, Livelihood Concerns and Future Options. Concept Publishing Co. Pvt. Ltd. New Delhi.
- Goel, S. (Ed) (2016). Management of Resources for Sustainable Development. Orient Blackswan.
- Gurung, C. (2013). Eco-Conservation and Sustainable Living. Narosa Publishing House.
- Hung, Y. Lawrence, L.K., and Shamma N.K., (Eds.) (2012). Handbook of Environment and Waste Management: Air and Water Pollution Control. World Scientific Co. Pvt. Ltd.
- Krishnamoorthy, Bala (2017). Environmental Management Text and Cases. PHI Learning Pvt. Ltd.
- Kumar, A. (2016). Environment and Agriculture. APH publishing corporation
- Laine, N. (2012). Nature, Environment and Society- Conservation, Governance and Transformation in India. Orient Blackswan.
- Mani, N. (2017). Environment, climate change and disaster management. New Century.
- Narain, S. (2017). Conflicts of Interest: My Journey through India's Green Movement. Penguin Viking.
- Narain, S. (2018). Body Burden: Lifestyle Diseases. Center for Science and Environment.
- Narain, S. (2018). State of India's Environment 2018. Center for Science and Environment.
- Ristinen, Robert A. (2016). Energy and the environment. Wiley
- Sahu, H.K., Sethy J., and Mishra R. (2015). Biodiversity Conservation, Research and Management. Himalaya Publishing House.
- Santra, S.C. (2014). 'Environmental Science', New Central Book Agency Pvt. Ltd, Kolkata. Third Edition.
- Sashi, V., and Poornima S. (Eds.) (2014). Bioresources - Conservation Strategies. Narosa Publishing House Pvt. Ltd. New Delhi.
- Singh, H.H. (2016). Geography and Environment: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi.
- Singh, S. (2018). Environmental Geography. Parvalika Publications.
- Vinodan, C. (2015). Energy Security Choices for India. New Century Pub. New Delhi



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Program: B.Com. (Accounting and Finance)

Course: Business Economics

Semester: I

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Academic year: 2022-23

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Program: B.Com. (Accounting and Finance) (2022-23)				Semester: I	
Course: Business Economics				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)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> 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: Identify the fundamentals of microeconomics					
CO2: Analyse cause-effect relationship between economic variables					
CO3: Solve numerical problems based on economic concepts					
CO4: Apply concepts of microeconomics to business decision making					
CO5: Analyse and evaluate market competition					
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

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Unit	Topic	No. of Hours/Credits
Module 1	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	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	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. 	

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	<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	Market Structure	10
	Types of Market – Perfect Competition, Monopoly, Monopolistic, Oligopoly Game theory– Meaning, Assumptions and Prisoner's Dilemma	

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Essential Readings

- Ahuja, H. L. Principles of Microeconomics. 19E, S. Chand Publications.
- Mankiw, Gregory. Principles of Microeconomics. 6E, South Western Publication.
- Bhernheim, Douglas, and Michael Whinston. Microeconomics. 1E, Tat McGraw Hill Education

Supplementary Readings

- Pindyck, R.S. and D.L. Rubinfeld. Microeconomics. 7E Pearson Education.
- Lipsey and Chrystal. Principles of Economics. 12E, Oxford University Press.
- Samuelson, Paul A. and William D Nordhaus. Economic. 19E, McGraw Hill.
- Oza Ajay and Ravindra Dholakia. Microeconomics for Management Students. 2E, Oxford University Press.

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Course: Elements of Business

Semester: I

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2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	C) Case Study/Application Based question (05) D) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75


Signature

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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) (2022-23)				Semester: I	
Course: Elements of Business				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)
3			3	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • Understand business environment globally and locally • Gain insight into different dimensions of Marketing • Understand the various concepts in Human Resource Management and its significance • Explore the trends & challenges in Marketing and Human Resource Management 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Identify business problems and develop possible strategies to address these problems.					
CO2: Analyze marketing strategies and opportunities.					
CO3: Describe the process of Human Resource Planning and develop various performance appraisal techniques.					
CO4: Identify the recent trends & challenges in Marketing and Human Resource Management					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Business & its Environment				10
2	Marketing as a Business Function				13
3	Human Resource as a Business Function				12
4	Recent Trends in Marketing & Human Resource				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	Business & its Environment	10
	Introduction to Business: Concepts, Functions, Scope and Significance of business. Traditional and Modern concept of business Objectives of Business : Steps in setting business objectives, classification of business objectives , Reconciliation of Economic and Social Objectives Introduction to Business Environment : Concept and Importance of Business environment , Inter-relationship between Business and environment Constituents of Business Environment : Internal and External Environment, Educational Environment and its impact, International Environment - Current trends in the World, International Trading Environment - WTO and Trading Blocs and their impact on Indian Business.	
Module 2	Marketing as a Business Function	13
	Introduction to Marketing Marketing Research: Meaning, Features and Process Consumer Behaviour: Meaning, Factors affecting Consumer Behaviour, Buying Decision Process Market Segmentation: Meaning and Bases of Market Segmentation Marketing Mix: Components and Importance Product Decisions: Product Decisions Areas, Product Mix, Branding, Components of a brand, Brand Equity, Factors Determining Brand Equity Price Decision: Factors affecting Pricing Decisions, Pricing Methods and Strategies Place/ Physical Distribution: Meaning, Types of Distribution channels Promotion Decision: Meaning, Integrated Marketing Communication and its Components.	
Module 3	Human Resource as a Business Function	12
	Human Resource Management: Features, Significance and Scope Human Resource Planning : Human Resource Planning meaning and steps Job Analysis : Meaning , benefits and components Job Design : Meaning, Factors influencing Job Design- Techniques Recruitment : Meaning , Sources of Recruitment Selection : Meaning , Steps in Scientific Selection Process for Managerial Personnel, Interview and Employment Test Training and Management Development Programme (MDP) : Training Methods and Techniques Performance Appraisal : Meaning , Benefits , Limitations , Traditional and Modern Methods of Performance Appraisal	

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

Module 4	Recent Trends in Marketing & Human Resource	10
	Recent Trends in Marketing: Customer Relationship Management (CRM), Social Marketing, Digital Marketing, Event Marketing Emerging Ethical Issues in Marketing Challenges in Marketing - Global markets, Budget allocation, Product differentiation, brand positioning, Brand recall, Compressed product life cycle, Technological advances, unethical practices, emergence of social media serving generation Z. Recent Trends in Human Resource: Human Resource Accounting, Emotional Quotient (EQ), Spiritual Quotient (SQ), Mentoring and Counseling Challenges in HR - Employee empowerment, Workforce diversity, Attrition, Downsizing, employee absenteeism, worklife balance, sexual harassment at workplace, Domestic and International HR practices	

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

Essential Readings

- Business Environment, Fernando, A.C., Pearson, 2011.
- Mondy, A. W. and Noe, R. M., Human Resource Management, Pearson Education.
- Chhabra, T.N., Principles of Marketing, Sun India Publication.
- Aswathappa, K., Human Resource Management, Tata McGraw-Hill, New Delhi.

Supplementary Readings

- Business Environment, Paul Justin, Tata McGraw-Hill, 2010.
- Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi. 8. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.
- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha, Marketing Management: A South Asian Perspective, Pearson Education.
- McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Seem

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

SSingh



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),
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Best College (2016-17), University of Mumbai

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.Com. (Accounting and Finance)

Course: New Venture Planning

Semester: I

Choice Based Credit System (CBCS) with effect from the
Academic year: 2022-23

Tankaj

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: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

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**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. Accordingly, the Financial System too had to be addressed through various reforms and 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 the 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 that 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 the 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 a 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 & Amruthben
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.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	E) Case Study/Application Based question (05) F) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75


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

Program: B.Com. (Accounting and Finance) (2022-23)				Semester: I	
Course: New Venture Planning				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)
2			2	25	75
Learning Objectives:					
<ul style="list-style-type: none"> • The curriculum aims at giving exposure to students regarding the different aspects of setting up a new business. • After completing the course students should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services and the process of creating a new business 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Identify various methods through which companies can establish new ventures					
CO2: Analyse and apply different methods to initiate ventures					
CO3: Prepare Business plan for new ventures					
CO4: Design and set up new business ventures					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Starting New Ventures				09
2	Methods to Initiate Ventures				08
3	Business Plan Preparation for New Ventures				06
4	The Search for Entrepreneurial Capital and Setting Up a New Venture				07
	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	Starting New Ventures	09
	Opportunity identification: an external analysis using the tools of PESTEL, Porter's five force and Bowman's Strategic Clock 2. Understanding innovation: market push and pull of innovation and the S-curve of the diffusion of innovation, the different types of customers and crossing the chasm 3. The role of creative thinking. Developing your creativity. Impediments to creativity. 4. Methods through which established companies can establish new ventures: Organic development, Joint Ventures, Mergers and Acquisition, Consortia Networks, and Licensing 5. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities. 6. Opportunity Analysis and the BEST scoring technique, Feasibility analysis, types of products and product development	
Module 2	Methods to Initiate Ventures	08
	Analysis of the market: market research, End user analysis, Beach-head market, personas and the full life cycle use case, Understanding the business model, types of business models, revenue generation, recurring customers, Market Research: who and where is the market, market segmentation, sales forecasts, Marketing functions: create a marketing plan, distribution and its channels, promotions, pricing.	
Module 3	Business Plan Preparation for New Ventures	06
	Milestones of a new venture and the milestone schedule 2. Types of business plans: lean start up plan - the business model canvas and traditional 3. Create a business plan: description of the business, the feasibility plan, the market plan, inventory management, the role of the entrepreneurial team, technology, and credit policies.	

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

Module 4	The Search for Entrepreneurial Capital and Setting Up a New Venture	07
	Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. 2. Identifying the Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company. 3. Understanding how to calculate: LTV, COCA and TAM 4. Understanding the Venture Capital market: functioning, pitching the business, the role of the Venture Capitalist at various stages of the business 5. Different types of financing available at different stages of the business, including incubators, angel investors, SFCs	

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

Essential Readings

- Disciplined Entrepreneurship: 24 Steps to a Successful New Start-Up by Bill Aulet, Wiley, Macmillan India
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi

Supplementary Readings

- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai.

Sanyal

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

SSamapriya



**Shri Vile Parle Kelavani Mandal's
MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE & AMRUTBEN
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Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.Com. (Accounting and Finance)

Course: Financial Accounting- Firms

Semester: II

Choice Based Credit System (CBCS) with effect from the

Academic year: 2022-23

Tankaj

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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amruthen
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Evaluation Pattern

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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.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75


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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) (2022-23)				Semester: II	
Course: Financial Accounting – Firms				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"> • Learners will understand special features and accounting treatment of Partnership business • Learners will be able to demonstrate knowledge of preparation of Final Accounts through analysis and synthesis of information as well. • To help the learners to identify the procedure for settlement of liabilities at the time of dissolution of firm. • Learners will understand the entire process of amalgamation of firms and the accounting treatment of profit prior to incorporation 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Identify and apply appropriate accounting procedure for admission, retirement or death of a partner and prepare partnership final accounts					
CO2: Classify various liabilities and apply different methods for distribution of cash on dissolution of firms.					
CO3: Apply accounting procedure for amalgamation of firms, compute purchase consideration and prepare balance sheet of new firm after amalgamation					
CO4: Calculate pre and post incorporation expenses and profit and show the treatment of pre-incorporation profit and post incorporation profit.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Partnership Final Accounts				15
2	Accounting for Piecemeal Distribution of Cash				15
3	Amalgamation of Firms				15
4	Profit Prior to Incorporation				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
	<ul style="list-style-type: none"> • Introduction to Partnership accounts • Various adjustments and Treatment of Goodwill at the time of Admission, Retirement and Death of Partner • Preparation of Partnership Final accounts on Admission, Retirement & Death of Partner 	
Module 2	Accounting for Piecemeal Distribution of Cash	15
	<ul style="list-style-type: none"> • Excess Capital Method • 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. • Including Insolvency of partner and Maximum Loss Method 	
Module 3	Amalgamation of Firms	15
	<ul style="list-style-type: none"> • Realisation 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 	
Module 4	Profit Prior to Incorporation	15
	<ul style="list-style-type: none"> • Principles for ascertainment • Preparation of separate, combined, columnar Profit and Loss account including different basis of allocation of expenses and income 	

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

Essential Readings

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & 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 & Co. Ltd., Mumbai

Supplementary Readings

- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- www.icaai.org (E- Books/ Study Material)
- www.icmai.in (E- Books/ Study Material)
- www.icsi.edu (E- Books/ Study Material)



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Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.Com. (Accounting and Finance)

Course: Elements of Cost Accounting

Semester: II

Choice Based Credit System (CBCS) with effect from the
Academic year: 2022-23

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**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.

Question Number	Description	Marks	Total Marks
1	Numerical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Numerical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
Total Marks			75


Signature

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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) (2022-23)				Semester: II	
Course: Elements of Cost Accounting				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"> • Describe the cost concepts, cost behaviours, and cost accounting techniques that are applied to manufacturing and service businesses. • Develop an understanding of cost accounting statements • Determine the costs of products and services. • Analyse the profitability of a product or service. • Apply cost concepts and cost behaviours in the solving of management decision. 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Enumerate 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					
CO6: Identify the specifics of different costing methods.					
CO7: Prepare statement of profit reconciliation					
CO8: Compute the various formulae used in profit volume analysis.					
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
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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. 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.</p>	
Module 2	Cost Sheet	15
	<p>Meaning and Classification of Costs Determination of Total Cost Unit costs, Different Cost for different purposes – Preparation of Cost Statements</p>	
Module 3	Profit Reconciliation Statement	15
	<p>Introduction and Meaning Need for Reconciliation Procedure of Preparation of Statement of Reconciliation Practical problems based on reconciliation of cost and financial accounts</p>	
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>	

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

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Essential Readings

- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mohair Book Depot, New Delhi.

Supplementary Readings

- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- Saxena Vashist. Cost management. Sultan Chand, New Delhi
- ICAI and ICSI Study Materials

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

SSamapriya



**Shri Vile Parle Kelavani Mandal's
MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE & AMRUTBEN
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Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.Com. (Accounting and Finance)

Course: Indian Contemporary Issues

Semester: II

**Choice Based Credit System (CBCS) with effect from the
Academic year: 2022-23**

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PROGRAMME SPECIFIC OUTCOMES (PSO'S)

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PSO1: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

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**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.

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Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75


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

Program: B.Com. (Accounting and Finance) (2022-23)				Semester: II	
Course: Indian Contemporary Issues				Course Code:	
Teaching Scheme			Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hour s per wee k)	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 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. • Awareness about social issues in the society 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Identify disparities and other related issues of Indian Society.					
CO2: Demonstrate the Structure of Indian Constitution & political system					
CO3: Recall and recognize fundamental Human Rights stated in the Constitution					
CO4: Develop and negotiate fruitful and enriching dialogue with other peers, critics and intellectuals in the domain of social issues.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Overview of Indian Society and Concept of Disparity				15
2	Indian Constitution & political system				15
3	Human Rights				15
4	Contemporary Societal Challenges				15
	Total				60

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Unit	Topic	No. of Hours/Credits
Module 1	Overview of Indian Society and Concept of Disparity	15
	Multicultural diversity, linguistic diversity, Disparity in terms of religion/community, gender, caste, disability and other related issues and services offered, disparities arising out of gender with special reference to violence against women, female feticide (declining sex ratio), and portrayal of women in media; understanding regional variations according to rural, urban and tribal characteristics.	
Module 2	Indian Constitution & political system	15
	The structure of the Constitution-the Preamble, Main Body; Schedule Basic features of the Constitution. Fundamental Duties of the Indian Citizen; components of the Constitution, Crucial values that Strengthens the Indian society. The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments, Women in politics	
Module 3	Human Rights	15
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution, Role of NGOs and various movements by activists, Human Rights Violation and Redressal.	
Module 4	Contemporary Societal Challenges	15
	Substance Abuse, HIV/AIDS, Problems of the elderly, issue of child labour, child abuse, human trafficking, animal rights Social issues related to youth Basic social issues related to degeneration of value system in Indian society	

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Essential Readings

- Social stratification by Gupta, Dipankar
- Indian society and culture: Continuity and change by Hasnain, Nadeem

Supplementary Readings

- Peter Ronald Dsouza. Contemporary India: transitions. 2000; Sage Publications India PVT, LTD.
- Jean Dreze; India: Development and participation. 2002; Oxford University Press.
- Competition Success Review and Pratiyogita Darpan Magazines
- Manorama Year Book
- Websites and Articles

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Program: B.Com. (Accounting and Finance)

Course: Basics of Financial Services

Semester: II

Choice Based Credit System (CBCS) with effect from the
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Pankaj

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3	Answer in Brief (Any 2 out of 3)	16	16
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Total Marks			75



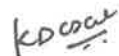
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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Program: B.Com. (Accounting and Finance) (2022-23)				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: Identify various investment products, asset allocation and review of investments					
CO2: Review the development of financial system					
CO3: Apply the theory in real business scenarios					
CO4: Recall and relate the history, school of thoughts and evolution of banks and Insurance sector.					
CO5: Describe 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	
Module 2	Investment products	12
	Shares, Mutual Fund, Real Estate, Gold, Banking, Post office, Government Bonds and Securities & NPS	
Module 3	Introduction to Banking and Banking services	10
	A) History of Indian Banking, Principles of Banking, Basic Concepts & Need for Banking, Functions of Banks, ASBA, CIBIL, SWIFT, NOSTRO, VOSTRO, IBAN & UPI Banking scenario in India: B) Banks role in capital markets, Depository, DP, Dematerialization etc. C) Banking Structure–Types of Banks, RBI & its Functions, types of accounts, Instruments, Cards, Fee based products & Types of 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 Plans: Endowment, Whole Life Policy, Term, Child Plan, Money back & ULIP <p><u>Insurance Operations and Business Environment:</u></p> <ul style="list-style-type: none"> • Bank assurance • IRDA • Underwriting • Claims • Reinsurance 	

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Essential Readings

- Indian Institute of Banking & Finance. Basics of Banking. Taxmann.
- Investment Analysis and Portfolio Management, Prasana Chandra
- Principles Of Banking And Insurance, Dr.Bishwa Mohan Jena, VinayakBooks
- Investing in India by Rahul Saraogi
- Fundamental Analysis for investors by RaghuPalat

Supplementary Readings

- Vijayaraghavan Iyengar. Introduction to Banking. ExcelBooks
- An Introduction to Financial Products and Markets by LindsayFell
- Palande & Shah. Insurance in India. ResponseBooks
- KhanMY. Indian Financial system. TataMcGraw Hill Publishing Company, New Delhi
- Swayam courses
- RBI Circulars
- SEBI Guidelines and Circulars
- IRDA Guidelines
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Program: B.Com. (Accounting and Finance)

Course: Legal Aspects of Business

Semester: II

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Academic year: 2022-23**

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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.

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

Evaluation Pattern

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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.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75


Signature

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Approved by Vice –Principal


Signature

Approved by Principal

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

Program: B.Com. (Accounting and Finance) (2022-23)				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: Interpret and apply the provisions of Indian Contract Act, 1872					
CO2: Interpret and apply the provisions of The Indian Partnership Act 1932 and Limited Liability Partnership Act 2008					
CO3: Interpret and apply the provisions of Information Technology Act, 2000					
CO4: Interpret and apply the provisions of Industrial Disputes Act, 1948					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Indian Contract Act, 1872				15
2	The Indian Partnership Act 1932 and Limited Liability Partnership Act 2008				10
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	15
	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	10
	<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	

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

Essential Readings

- Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi
- Bare Act – Information Technology Act, 2000 (including 2008 amendment)
- Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK

Supplementary Readings

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
- Business Law by P.R. Chandha, Galotia, Dew Delhi
- Study Material notes of ICSI and ICAI

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

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

Program: B.Com. (Accounting and Finance)

Course: Business Communication

Semester: II

Choice Based Credit System (CBCS) with effect from the
Academic year: 2022-23

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PROGRAMME SPECIFIC OUTCOMES (PSO'S)

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Jivanlal College of Commerce & Economics (AUTONOMOUS)**

Preamble

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

Program: B.Com. (Accounting and Finance) (2022-23)				Semester: II	
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)
2			2	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				8
2	Personal and Business Correspondence				7
3	Presentation Skills and Listening Skills				8
4	Group Discussions and Personal Interview				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	Theory and Obstacles to Communication in Business World	8
	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	7
	<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. 	
Module 3	Presentation skills and Listening Skills	8
	<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	7
	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.	

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Essential Readings

- Lesikar Raymond, Marie Flatley, Kathryn Rentz, and Neerja Pande. Business Communication. Eleventh Edition; Tata McGraw Hill Education Private Limited.
- Gorman Tom; The Complete Idiot's Almanac of Business Letters and Memos, 1997. Prentice Hall of India PVT. LTD.

Supplementary Readings

- Kitty Locker, Stephen Kaczmarek. Business Communication. Third Edition, Tata McGraw Hill.
- Galanes, Adams; Effective Group Discussion. Twelfth Edition, Tata McGraw Hill.
- Gregory Ann. The Art and Science of Public Relations. 2007. Crest Publishing House.
- Davis Anthony. Mastering Public Relations. 2007. Palgrave Mcmillan

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**Affiliated to the
UNIVERSITY OF MUMBAI**

Program: B.Com. (Accounting and Finance)

Course: Organisational Behaviour

Semester: II

**Choice Based Credit System (CBCS) with effect from the
Academic year: 2022-23**

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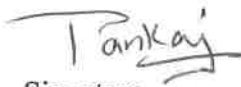
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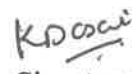
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4	Answer in Brief (Any 2 out of 3)	16	16
5	C) Case Study/Application Based question (05) D) Short Notes (Any 2 out of 3) (06)	11	11
Total Marks			75


Signature

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

Program: B.Com. (Accounting and Finance) (2022-23)				Semester: II	
Course: Organisational Behaviour				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 build self-awareness among the learner • To enable the learner to identify and acknowledge individual and group differences • To introduce the learner to group behaviour, group processes, team work & team conflicts • To acquaint the learner with motivation theories at workplace, familiarize him with modern age workplace stress & impart skills to handle stress 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Develop self-awareness theories, gets well versed with aspects of Personality, Perception, Attitude, Thinking & Learning					
CO2: Identify group dynamics, their effects on the individual, Powers & Politics at workplace and develop skills to resolve conflicts, survive & excel at work					
CO3: Describe and discuss the motivation theories & conclude their application at workplace.					
CO4: Examine the causes & consequences of workplace stress & develops ways to cope with it					
CO5: Demonstrate the ways to manage conflicts and negotiations in an organization					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Organisational Behaviour				11
2	Individual Dimensions of Organisational Behaviour				12
3	Motivation at workplace & dealing with Work Stress				11
4	Introduction to Group Behaviour				11
	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 Organisational Behaviour	11
	Concept of Organisational Behaviour, definition, Organisational Behaviour as a Multidiscipline, Different model of Organisational Behaviour, Disciplines that contribute to the Organisational Behaviour field, Challenges and Opportunities for Organisational Behaviour, applying to Organisational Behaviour to management practices.	
Module 2	Individual Dimensions of Organisational Behaviour	12
	Self-Awareness: Individual differences, factors affecting individual differences, Influence of environment. Concept of understanding self through Johari Window. Understanding self-studied through- Perception and Personality, - Values and Attitudes, thinking hat, Theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type (IQ, EQ, SQ, at work place)	
Module 3	Motivation at workplace & dealing with Work Stress	11
	Motivation at workplace: Concept of motivation, Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory, Mc.Clelland's Needs theory, Pink's Theory of Motivation Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace. Dealing with work stress: Stress, types of stress, Stress Curve, Causes, Time Management.	
Module 4	Introduction to Group Behaviour	11
	Differences between groups and teams; Types of teams, Creating effective teams Conflict and Negotiation - Defining Conflict; transitions in conflict thought, The Conflict Process Negotiation: Bargaining strategies; the negotiation process Power and politics: bases of power, politics nature, causes of organizational politics, political games. Jealousy/envy at workplace	

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Essential Readings

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- Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of management, Tata McGraw-Hill, New Delhi.

Supplementary Readings

- Organisational behaviour, S.Robbins, Prentice Hall
- Prasad L M, Organizational Behaviour, Sultan Chand
- Aswathappa, Organizational behaviour
- Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
- P.L. Rao-International Human Resource
- Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
- Khanka S. S., Organizational Behaviour, S. Chand
- Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- Newspaper articles and blogs