

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



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

Course: Accountancy and Financial Management - I

Semester I

**Choice Based Credit System (CBCS) with effect from the
Academic year 2021-2022**

PROGRAMME SPECIFIC OUTCOMES (PSO'S)

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

PSO1: Understand various accounting tools and system related to business

PSO2: Understand existing Taxation rules applicable to business.

PSO3: Apply theoretical and technical business knowledge, skills and research techniques in Practical business

PSO4: Understand legal aspects of business and corporate sector

PSO5: Understand and solve complex accountancy and finance problems

PSO6: Make effective use of IT tools in all aspects of business

PSO7: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO8: Develop effective communication skills both oral as well as written and including business communication skills.

PSO9: Understand various Marketing strategies and Management techniques to be applied in business

PSO10: Understand Economic and political Environment of business

PSO11: Exercise critical thinking and reasoning in the analysis of business problems

PSO12: Develop awareness about social and environmental issues affecting business

Preamble

This course is designed to introduce our students to basic concepts in Accountancy & Financial Management. The student should be able to understand the relevance of Accountancy & Financial Management in the real world.

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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:

a) Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) 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	PRACTICAL QUESTION (COMPULSORY)	15	15
2., 3., 4., 5.	PRACTICAL QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)	45	45
6	ANSWER THE FOLLOWING (THEORY OR CONCEPT TESTING QUESTIONS)	15	15
Total Marks			75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben
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Program: B.Com(2021-22)				Semester: I	
Course: Accountancy and 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 help students understand how the working concepts in Accountancy can be used in decision making. • To provide a link between accounting concept and real world problems through cases and examples 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Distinguish between the expenses and income along with its nature as to capital or revenue					
CO2: Understand form and layout of Final Accounts of a proprietorship Manufacturer.					
CO3: Understand the difference between Single Entry and Double Entry System					
CO4: Know the applicability of Single Entry and reason to convert into Double Entry					
CO5: Familiarize with the necessity of insurance, procedure for determination of insurance claim.					
CO6: Understand the methods for maintaining branch accounts and its respective accounting treatment, ascertain profit/loss made by Branch and take corrective measures against unprofitable branches					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Capital and Revenue: Expenditure and Receipts				08
2	Final Accounts of Manufacturing Concerns				12
3	Accounting From Incomplete Records				15
4	Fire Insurance Claims				10
5	Branch Accounts				15
	TOTAL				60

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Unit	Topic	No. of Hours
Module 1	Capital and Revenue: Expenditure and Receipts	08
	<ul style="list-style-type: none"> • Introduction • Expenditure • Capital Expenditure • Revenue Expenditure • Receipts • Capital Receipts • Revenue Receipts • Concept of Capital Profit and Revenue Profits • Concept of Capital Losses and Revenue Losses 	
Module 2	Final Accounts of Manufacturing Concerns	12
	<ul style="list-style-type: none"> • Final Accounts • Manufacturing Account of a Manufacturer • Trading Account of a Manufacturer • Profit and Loss Account of a Manufacturer • Balance Sheet of a Manufacturer 	
Module 3	Accounting From Incomplete Records	15
	<ul style="list-style-type: none"> • Introduction. • Statement of Affairs Method. • Problems on preparation of final accounts of Proprietary concern based on conversion method. 	
Module 4	Fire Insurance Claims	10
	<ul style="list-style-type: none"> • Computation of Loss of Stock by Fire • Ascertainment of Claim as per the Insurance Policy • Exclude: Loss of Profit and Consequential Loss 	
Module 5	Branch Accounts	15
	<ul style="list-style-type: none"> • Meaning/ Classification of branch • Accounting for Dependent Branch not maintaining full books: <ul style="list-style-type: none"> ➤ Debtors method ➤ Stock and debtors method • Accounting for Independent Branch 	

Suggested Readings

1. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Financial Accounting by Williams, Tata McGraw Hill & Co. Ltd., Mumbai
4. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
5. Advanced Accountancy by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi

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Program: B.COM

Course: Accountancy and Financial Management-II

Semester II

**Choice Based Credit System (CBCS) with effect from the
Academic year 2021-2022**

PROGRAMME SPECIFIC OUTCOMES (PSO'S)

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

PSO1: Understand various accounting tools and system related to business

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PSO3: Apply theoretical and technical business knowledge, skills and research techniques in Practical business

PSO4: Understand legal aspects of business and corporate sector

PSO5: Understand and solve complex accountancy and finance problems

PSO6: Make effective use of IT tools in all aspects of business

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Program: B.Com(2021-22)				Semester: II	
Course: Accountancy and Financial Management - II				Course Code: UCMAAFM201	
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 help students understand how the working concepts in Financial Management can be used in decision making. • To provide a link between Financial Management concept and real world problems through cases and examples 					
Course Outcomes:					
After completion of the course, learners would be able to:					
CO1: Apply the fundamental concepts and tools of finance					
CO2: Apply financial management concepts and tools to the financing decisions faced by the firm					
CO3: Appraise the risk profile of firms; specifically, estimate the costs of capital, including debt and equity capital using financial data.					
CO4: Apply financial management concepts and tools to the decisions faced by a manager in investment decisions.					
CO5: Evaluate the corporate governance structure of firms and examine the interactions, from a governance perspective, between firm management, financial markets and stakeholders.					
Outline of Syllabus: (per session plan)					
Module	Description				No of Hours
1	Introduction to Financial Management				06
2	Leverage				12
3	Capital Structure				12
4	Cost of Capital				15
5	Capital Budgeting				15
	TOTAL				60

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Unit	Topic	No. of Hours
Module 1	Introduction to Financial Management	06
	<ul style="list-style-type: none"> • Introduction • Meaning • Importance • Scope and Objectives • Profit v/s Wealth Maximization • Needs of Finance and Sources: Long Term, Medium Term, Short Term 	
Module 2	Leverage	12
	<ul style="list-style-type: none"> • Introduction • EBIT & EPS Analysis • Types of Leverages: Operating Leverage, Financial Leverage & Combined Leverage • Relationship between Operating Leverage and Financial Leverage 	
Module 3	Capital Structure	12
	<ul style="list-style-type: none"> • Introduction. • Selection of Financial Plans • Indifference Point • Financial Break Even Point 	
Module 4	Cost of Capital	15
	<ul style="list-style-type: none"> • Introduction • Definition and Importance of Cost of Capital • Measurement of Cost of Capital • Weighted Average Cost of Capital 	
Module 5	Capital Budgeting	15
	<ul style="list-style-type: none"> • Introduction • The Classification of Capital Budgeting Projects • Capital Budgeting Process • <u>Capital Budgeting Techniques</u> <ul style="list-style-type: none"> ➤ PayBack Period ➤ Accounting Rate of Return ➤ Net Present Value ➤ Profitability Index ➤ Discounted Pay Back Period 	

Suggested Readings

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
7. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi