

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 (Hons)**

**Course: CORPORATE FINANCIAL REPORTING - I  
Semester V**

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

**Preamble**

This course is designed to acquire the ability to apply specific Indian Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

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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:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION/TEST	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
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)( (Opt Any 3 Out Of 4)	15	15
<b>Total Marks</b>			<b>75</b>

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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<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: V</b>	
<b>Course: CORPORATE FINANCIAL REPORTING - I</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
5			5	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To acquire the ability to integrate and solve problems in practical scenarios on Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.</li> <li>• To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statements.</li> <li>• To provide a link between accounting concept and real world problems through cases and examples.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
CO1: Understand the concepts and conventions of preparing & presenting financial statements as per relevant Ind AS.					
CO2: Ability to solve numerical problems based on relevant Ind AS.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
<b>1</b>	Framework For Preparation And Presentation Of Financial Statements In Accordance With Indian Accounting Standards (IndAS). Ind AS 41 "Agriculture" Ind AS 113 Fair Value Measurement				13
<b>2</b>	Application of Indian Accounting Standards (IndAS) with reference to General Purpose Financial Statements  - Ind AS 16 "Property, Plant and Equipment" - Ind AS 38 - Intangible Assets -Ind AS 40 – Investment in Property				20
<b>3</b>	Application of Indian Accounting Standards (IndAS) with reference to General Purpose Financial Statements  - Ind AS 116 – Leases - Ind AS 36 – Impairment of Assets				22
<b>4</b>	Accounting and Reporting of Financial Instruments as per Ind AS 32 Ind AS 107				20



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	Ind AS 109	
	<b>TOTAL</b>	75

Unit	Topic	No. of Lectures
<b>Module 1</b>	<ul style="list-style-type: none"> <li>- <b>Framework for Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards (Ind AS).</b></li> <li>- Framework and its purpose`</li> <li>- Objectives to prepare financial statements</li> <li>- Elements of financial statements</li> </ul> <p><b><u>Ind AS 41 “Agriculture”</u></b></p> <ul style="list-style-type: none"> <li>- Introduction and objective</li> <li>- Scope</li> <li>- Recognition and Measurement of assets</li> <li>- Gains and Losses</li> </ul> <p><b><u>Ind AS 113 Fair Value Measurement</u></b></p> <ul style="list-style-type: none"> <li>- What is fair value?</li> <li>- Principal market &amp; most advantageous market</li> <li>- Transaction Cost &amp; Transportation Cost</li> </ul>	13
<b>Module 2</b>	<p><b>Application of Indian Accounting Standards (IndAS) with reference to General Purpose Financial Statements</b></p> <ul style="list-style-type: none"> <li>- Ind AS 16 “Property, Plant and Equipment”</li> </ul> <p>Initial and subsequent cost of PPE and recognition Cost and revaluation models; Depreciation; De-recognition;</p> <ul style="list-style-type: none"> <li>- Ind AS 38 - Intangible Assets</li> <li>• Recognition and measurement</li> <li>• Intangible assets with finite and infinite useful lives and subsequent measurements</li> </ul> <p>Ind AS 40 – Investment in Property</p>	20
<b>Module 3</b>	<b>Application of Indian Accounting Standards (IndAS)</b>	22

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	<p>with reference to General Purpose Financial Statements</p> <p><b>- Ind AS 116 – Leases</b>                      What is lease ?                      Accounting in books of Lessee                      Accounting in Books of Lessor</p> <p><b>- Ind AS 36 – Impairment of Assets</b></p> <p>Impairment, recoverable amount, impairment loss                      Cash generating unit and goodwill                      Reversal of impairment loss</p>	
<b>Module 4</b>	<p><b><u>Accounting and Reporting of Financial Instruments as per Ind AS 32 Ind AS 107 Ind AS 109</u></b></p> <p>Financial Instruments: Scope and Definitions</p> <p>Financial Instruments: Equity and Financial Liabilities</p> <p>Classification and Measurement of Financial Assets and Financial Liabilities</p> <p>Recognition and Derecognition of Financial Instruments</p>	20

Note:

If either a new Indian Accounting Standards (Ind AS), Announcements and Limited Revisions to Ind AS are issued or the earlier one are withdrawn or new Ind AS, Announcements and Limited Revisions to Ind AS are issued in place of existing Ind AS, Announcements and Limited Revisions to Ind AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the college

**Suggested Readings**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial
5. Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

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9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
10. Compendium of Statement & Standard of Accounting, ICAI.
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
12. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
13. Company Accounting Standards by Shrinivasan Anand, Taxman.
14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
15. Introduction to Financial Accounting by Horngren, Pearson Publications.
16. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
17. Students' Guide to Accounting Standards by D S Rawat, Taxmann Publications

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**Program: B.COM(Hons)**

**Course: Investment Analysis and Portfolio Management  
Semester V**

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

**Preamble**

The course is designed to acquire the ability to apply portfolio management theories, techniques in strategic decision making, philosophy of investment and risk management.

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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:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
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)( Opt Any 3 Out Of 4)	15	15
<b>Total Marks</b>			<b>75</b>

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<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: V</b>	
<b>Course: Investment Analysis and Portfolio Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
4			4	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To acquaint the learners with various concepts of finance</li> <li>• To understand the terms which are often confronted while reading newspaper, magazines etc for better correlation with the practical world</li> <li>• To understand various models and techniques of security and portfolio analysis</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Understand the concepts of equity valuation, debt valuation.					
<b>CO2:</b> Manage the risk relating to investments.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Portfolio Management – An Introduction & Process				12
2	<b>Security Analysis</b> 1.Fundamental Analysis 2. Technical Analysis				12
3	Portfolio Management – Valuation				12
4	<b>Equity Valuation</b>				12
5	Efficient Market Theory & CAPM				12
	<b>TOTAL</b>				60

Unit	Topic	No. of Lectures
<b>Module 1</b>	<p><b>Portfolio Management – An Introduction &amp; Process</b></p> <p>Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors.</p> <p>Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and Factors Conducive for Investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model</p>	12
<b>Module 2</b>	<p><b>- Security Analysis</b></p> <p><b>1. Fundamental Analysis</b></p> <p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Analysis of Financial Statements (Trend Analysis and Comparative Statements)</p> <p><b>2. Technical Analysis</b></p> <p>Dow Theory</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>Market Indicators</p> <p style="text-align: center;">Fundamental Analysis V/s Technical Analysis</p>	12



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<b>Module 3</b>	<p>Portfolio Management – Valuation Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance. Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration</p>	12
<b>Module 4</b>	<p><b>Equity Valuation</b></p> <ul style="list-style-type: none"> <li>(i) Overview of Valuation</li> <li>(ii) Return Concepts</li> <li>(iii) Equity Risk Premium</li> <li>(iv) Required Return on Equity</li> <li>(v) Discount Rate Selection in Relation to Cash Flows</li> <li>(vi) Approaches to Valuation of Equity Shares <ul style="list-style-type: none"> <li>a) Dividend Based Models</li> <li>b) Earning Based Models</li> <li>c) Cash Flows Based Models</li> </ul> </li> <li>(vii) Valuation of Preference Shares</li> </ul>	12
<b>Module 5</b>	<p><b>Efficient Market Theory &amp; CAPM</b></p> <p>Random Walk Theory The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>	12

**Suggested Readings References:**

1. Kevin. S, Security Analysis and Portfolio Management
2. Donald Fischer & Ronald Jordon, Security Analysis & Portfolio Management
3. Prasanna Chandra, Security Analysis & Portfolio Management
4. Sudhindhra Bhatt, Security Analysis and Portfolio Management.

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**Program: B.COM(Hons)**

**Course: Indian Economy: Issues and Prospects**

**Semester V**

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

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**Preamble**

Business Economics course is an integral part of the composite Bachelor of Commerce programme. The programme is designed to develop theoretical and application skills of students to enable them to be absorbed in the corporate world and pursue higher studies in management, accountancy, commerce and economics. India is a Developing Economy. It is slowly but steadily giving place to rapid economic activity and higher levels of incomes under the impact of economic planning. Our present economic ailments are those associated with or arising directly from the problems of economic growth. Hence, it is highly important to make students at under graduate level aware of the issues that impact India's Macroeconomic environment. The course in Indian economy has been designed to equip students with an overall understanding of the dynamics of the functioning of the economy & the role of policy makers in stabilizing the system.

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**Evaluation Pattern**

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**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
Q1.	Short Essay Type Any two out of Three (Module I)	15	15
Q2.	Short Essay Type Any two out of Three (Module II)	15	15
Q3.	Short Essay Type Any two out of Three (Module III)	15	15
Q4.	Short Essay Type Any two out of Three (Module IV)	15	15
Q5.	Mix Bag Any Three out of Four (One from each Module)	15	15
<b>Total Marks</b>			<b>75</b>

Signature

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<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: V</b>	
<b>Course: Indian Economy: Issues and Prospects</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To understand the contribution of different sectors of the Indian economy.</li> <li>• To understand the importance of long-run economic growth.</li> <li>• To understand the role of the policy makers in facilitating long-run economic growth.</li> <li>• To understand the importance of regional economies in contributing to the growth and development of the national economy.</li> <li>• To understand the nature of the problems and issues that confront an economy in the process of economic development.</li> <li>• To understand the importance of foreign direct investment in the growth process.</li> <li>• To understand the role of the government in building the economy's social infrastructure.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> To develop learners intuition about the functioning of the real economy.					
<b>CO2:</b> To develop the analytic skills to understand what they read in media.					
<b>CO3:</b> Ability to analyse cause-effect relationship and the role of the policy makers.					
<b>CO4:</b> Ability to interpret public policies and their impact on the economy.					
<b>CO5:</b> Ability to analyse the regional economy & explore the opportunities for growth.					
<b>CO6:</b> Ability to understand the challenges that confront an economy.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Agriculture				10
2	Industry and Services Sector Growth				10
3	Economy of Maharashtra				15
4	Policies and Current Trends				10
	<b>TOTAL</b>				45

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Unit	Topic	No. of Lectures
<b>Module 1</b>	<p>Agriculture</p> <ul style="list-style-type: none"> <li>• Overview of the Indian Agriculture Sector- Role, Causes of low productivity, Measures to improve productivity</li> <li>• Food Inflation in India</li> <li>• Issue and Policies for Higher Growth in Indian Agriculture</li> <li>• National Food Security Act, 2013: Objectives and Features</li> </ul>	10
<b>Module 2</b>	<p><b>Industry and Services Sector Growth</b></p> <ul style="list-style-type: none"> <li>• New Industrial Policy: Initiatives and Appraisal</li> <li>• MSME Sector- Definition, Recent Policy Initiatives, Effects of Globalization</li> <li>• Disinvestment Policy- Rationale, Methods, Problems/ Criticis</li> <li>• Services Sector - Role/ Significance, Growth Trends in Healthcare, Tourism, Insurance, Banking</li> </ul>	10
<b>Module 3</b>	<p><b>Economy of Maharashtra</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction to Economy of Maharashtra:</b> Maharashtra: a regional powerhouse, Comparison of socio economic indicators of Maharashtra and India, Gross State Domestic Product (GSDP) and Gross State Value Added (GSVA): Sectoral Shares, Regional disparities in development.</li> <li>• <b>Maharashtra: State of the Economy:</b> Role of Agriculture in the economy of Maharashtra - Agriculture productivity- causes and remedies of low productivity, Industry- Structure and Importance of Industries, Public debt sustainability &amp; Maharashtra, Foreign Direct Investment, Exports, Employment.</li> <li>• <b>Trends &amp; Policies:</b> Issues of Farmer's Suicide and Agricultural Policy in Maharashtra, New Industrial Policy of Maharashtra-2013, Maharashtra Tourism Policy 2016, Analyzing Maharashtra's Regional</li> </ul>	15

	<p>competitiveness: Diamond analysis, Maharashtra's Business Environment &amp; Opportunities - Financial Services, Textile industry, Mumbai Port, Auto Industry, Engineering Industry, Auto &amp; Auto Components, IT/ ITES, Pharmaceutical &amp; Biotechnology, Chemicals &amp; Petrochemicals, Agro &amp; Food Processing, Media &amp; Entertainment.</p> <ul style="list-style-type: none"> <li>•</li> </ul>	
<b>Module 4</b>	<p><b>Policies and Current Trends</b></p> <ul style="list-style-type: none"> <li>• Social Infrastructure- Public Education Initiatives, Health and Family Welfare Policies</li> <li>• Business Environment Initiatives- Make in India, Skill India, Ease of Doing Business</li> <li>• Foreign Capital Flows- Forms of Foreign Capital Flows, FDI and FII , Recent changes in FDI Policy</li> </ul>	10

**Suggested Readings**

- Reserve Bank of India – Report on Currency and Finance
- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
- Indian Economy by Misra and Puri, Himalaya Publishing House – Delhi
- Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi
- A.N.Agarwal – Indian Economy problems of Development and Planning New Age Internatinal Publisher
- Ruddar Datt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi



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**Program: B.COM(Hons)**

**Course: Wealth Management**

**Semester V**

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

**Preamble**

The course is designed to acquire the ability to apply wealth management theories ,techniques in strategic decision making , philosophy of investment and risk management.

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**Evaluation Pattern**

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25% of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
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<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
1	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
2	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
3	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
4	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
5	<b>Write short note on: (Any Three)</b> a) b) c) d)	15	15
<b>Total Marks</b>			<b>75</b>

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

<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: V</b>	
<b>Course: Wealth Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To provide an overview of various aspects related to wealth management.</li> <li>• To study the relevance and importance of Insurance in wealth management</li> <li>• To acquaint the learners with issues related to taxation in wealth management</li> <li>• To understand various components of retirement planning</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Understand the concepts of wealth management, insurance in wealth management.					
<b>CO2:</b> Manage the issues relating to taxation in wealth management and components of retirement planning.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Introduction				11
2	Insurance Planning and Investment Planning				11
3	Financial Mathematics/ Tax and Estate Planning				11
4	Retirement Planning/ Income Streams & Tax Savings Schemes				12
	<b>TOTAL</b>				45

Unit	Topic	No. of Lectures
Module 1	<p><b><u>Introduction</u></b></p> <p><b>a) Introduction To Wealth Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning of WM, Scope of WM, Components of WM, Process of WM, WM Needs &amp; Expectation of Clients, Code of Ethics for Wealth Manager</li> </ul> <p><b>b) Personal Financial Statement Analysis:</b></p> <ul style="list-style-type: none"> <li>• Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management.</li> </ul> <p><b>c) Economic Environment Analysis:</b> Interest Rate, Yield Curves, Real Return, Key Indicators- Leading, Lagging, Concurrent</p>	11
Module 2	<p><b><u>Insurance Planning and Investment Planning</u></b></p> <p><b>a) Insurance Planning:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of life Insurance Policies, Types of General Insurance Policies, Health Insurance – Mediclaim – Calculation of Human Life Value - Belth Method/CPT</li> </ul> <p><b>b) Investment Planning:</b></p> <ul style="list-style-type: none"> <li>• Types of Investment Risk, Risk Profiling of Investors &amp; Asset Allocation (Life Cycle Model), Asset Allocation Strategies(Strategic, Tactical, Life-Cycle based), Goal-based Financial Planning, Active &amp; Passive Investment Strategies</li> </ul>	11
Module 3	<p>Financial Mathematics/ Tax and Estate Planning</p> <p><b>a) Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>• Calculation of Returns (CAGR ,Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios</li> </ul> <p><b>b) Tax and Estate Planning:</b> Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward &amp; Set-off, Estate Planning Concepts –Types of Will – Requirements of a Valid Will– Trust – Deductions – Exemptions</p>	11

<b>Module 4</b>	<b>Retirement Planning/ Income Streams &amp; Tax Savings Schemes</b>  <b>a) Retirement Planning:</b> <ul style="list-style-type: none"><li>• Understanding of different Salary Components, Introduction to Retirement Planning, Purpose &amp; Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation &amp; Planning), Pre &amp; Post-Retirement Strategies - Tax Treatment</li></ul> <b>b) Income Streams &amp; Tax Savings Schemes:</b> Pension Schemes, Annuities- Types of Annuities, Various Income Tax Savings Schemes	12

**Suggested Readings References:**

1. Harold Evensky, Wealth Management, McGraw Hill Publication
2. NCFM, CFP, IIBF, etc, Wealth Management modules
3. Harold Evensky, The new wealth Management, CFA Institute Investment Series Publication

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**MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE &  
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*NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),  
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**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: Ethics and Governance**

**Semester V**

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

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

**Preamble**

The course is designed to acquire the ability to understand significance of ethics and ethical practices in businesses which are indispensable for progress of a country.



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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:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
1	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
2	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
3	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
4	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
5	<b>Write short note on: (Any Three)</b> a) b) c) d)	15	15
<b>Total Marks</b>			<b>75</b>

Signature

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**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
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<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: V</b>	
<b>Course: Ethics and Governance</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To learn the applicability of ethics in functional areas like marketing, finance</li> <li>• To understand the emerging need and growing importance of good</li> <li>• To study the ethical business practices, CSR and Corporate Governance</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Apply the concepts of ethics in functional areas like marketing, finance.					
<b>CO2:</b> Manage the issues relating to ethical business practices, CSR and Corporate Governance.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Introduction to Ethics and Business Ethics				11
2	Ethics in Marketing, Finance and HRM				11
3	Corporate Governance				11
4	Corporate Social Responsibility (CSR)				12
	<b>TOTAL</b>				45

Unit	Topic	No. of Lectures
Module 1	<p><b><u>Introduction to Ethics and Business Ethics</u></b></p> <p><b>a) Ethics</b></p> <ul style="list-style-type: none"> <li>• Concept of Ethics, Evolution of Ethics, Nature of Ethics- Personal, Professional, Managerial</li> <li>• Importance of Ethics, Objectives, Scope, Types – Transactional, Participatory and Recognition</li> </ul> <p><b>b) Business Ethics</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Purpose and Scope of Business Ethics Towards Society and Stakeholders, Role of Government in Ensuring Business Ethics</li> <li>• Principles of Business Ethics, 3 Cs of Business Ethics – Compliance, Contribution and Consequences</li> <li>• Myths about Business Ethics</li> </ul> <p>Ethical Performance in Businesses in India</p>	11
Module 2	<p><b>Ethics in Marketing, Finance and HRM Insurance Planning</b></p> <p><b>a) Ethics in Marketing:</b></p> <ul style="list-style-type: none"> <li>• Ethical issues in Marketing Mix, Unethical Marketing Practices in India, Ethical Dilemmas in Marketing, Ethics in Advertising and Types of Unethical Advertisements</li> </ul> <p><b>b) Ethics In Finance:</b></p> <ul style="list-style-type: none"> <li>• Scope of Ethics in Financial Services, Ethics of a Financial Manager – Legal Issues, Balancing Act and Whistle Blower, Ethics in Taxation, Corporate Crime - White Collar Crime and Organised Crime, Major Corporate Scams in India, Role of SEBI in Ensuring Corporate Governance, Cadbury Committee Report, 1992</li> </ul> <p><b>c) Ethics in Human Resource Management:</b> Importance of Workplace Ethics, Guidelines to Promote Workplace Ethics, Importance of Employee Code of Conduct, Ethical Leadership</p>	11
Module 3	<p><b>Corporate Governance</b></p> <ul style="list-style-type: none"> <li>• Concept, History of Corporate Governance in India, Need for Corporate Governance</li> <li>• Significance of Ethics in Corporate Governance,</li> </ul>	11

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	<p>Principles of Corporate Governance, Benefits of Good Governance, Issues in Corporate Governance</p> <ul style="list-style-type: none"> <li>• Theories- Agency Theory, Shareholder Theory, Stakeholder Theory and Stewardship Theory</li> <li>• Corporate Governance in India, Emerging Trends in Corporate Governance,</li> <li>• Models of Corporate Governance, Insider Trading</li> </ul>	
<b>Module 4</b>	<p><b>Corporate Social Responsibility (CSR)</b></p> <ul style="list-style-type: none"> <li>• Meaning of CSR, Evolution of CSR, Types of Social Responsibility</li> <li>• Aspects of CSR- Responsibility, Accountability, Sustainability and Social Contract</li> <li>• Need for CSR</li> <li>• CSR Principles and Strategies</li> <li>• Issues in CSR</li> <li>• Social Accounting</li> <li>• Tata Group's CSR Rating Framework</li> <li>• Sachar Committee Report on CSR</li> <li>• Ethical Issues in International Business Practices</li> <li>• Recent Guidelines in CSR</li> <li>• Society's Changing Expectations of Business With Respect to Globalisation</li> <li>• Future of CSR</li> </ul>	12

**Suggested Readings References:**

1. Laura P. Hartman, Joe DesJardins, Business Ethics, Mcgraw Hill, 2nd Edition
2. A. C. Fernando, Business Ethics – An Indian Perspective, Pearson, 2010
3. Joseph DesJardins, An Introduction to Business Ethics, Tata McGraw Hill, 2nd Edition
4. Richard T DeGeorge, Business Ethics, Pearson, 7th Edition
5. Dr.A.K. Gavai, Business Ethics, Himalaya Publishing House, 2008
6. S.K. Mandal, Ethics is Business and Corporate Governance, McGraw Hill, 2010
7. Laura Pincus Hartman, Perspectives in Business Ethics, McGraw Hill International Editions, 1998

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**Program: B.COM (Hons)**

**Course: Internship**

**Semester V**

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

## **Internship BCom (Hons)**

**Sem V Course Code :**

**Course Credits : 04**

### **Guidelines for Internship**

Inclusion of Internship /Practical work experience in the course curriculum of the B.Com.-special syllabus is one of the ambitious aspects in the programme structure. The main objective of inclusion of internship work is to impart the element of practical work experience combining theoretical knowledge with actual work situation.

- Minimum Of 160 hours of Internship/ employment/article ship under CA regulation with Chartered Accountants firm/ Organisation/ NGO/ Charitable Organisation/ Private firm between 1<sup>st</sup> April to 31st August of the Academic year on full time or part time basis.
- The theme of the internship should be based on any study area of the courses
- Experience Certificate is Mandatory
- A report has to be brief in content and must include the following aspects:
  - **Introduction on the Company:**  
A Concise representation of company/ organization defining its scope, products/ services and its SWOC analysis.
  - **Statement and Objectives:**  
The mission and vision of the organization need to be stated enshrining its broad strategies.
  - **Your Role in the Organisation during the internship:**  
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
  - **Challenges:**  
The challenges confronted while churning out theoretical knowledge into practical world.
  - **Conclusion:**  
A brief overview of your experience and suggestions to bridge the gap between theory and practice.

- The report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The report should be of minimum 8 pages

### **Evaluation pattern of the Internship work**

<b>Evaluation pattern of the Internship work</b>	
<b>1. Internship minimum of 160 hours</b>	<b>60 Marks</b>
Report on Internship	20 Marks
2. Viva-voce	20 Marks

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**Program: B.COM(Hons)**

**Course: CORPORATE FINANCIAL REPORTING - II  
Semester VI**

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



**Preamble**

This course is designed to acquire the ability to apply specific Indian Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

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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:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION/TEST	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
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)( (Opt Any 3 Out Of 4)	15	15
<b>Total Marks</b>			<b>75</b>

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

<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: VI</b>	
<b>Course: CORPORATE FINANCIAL REPORTING - II</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
5			5	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To acquire the ability to integrate and solve problems in practical scenarios on Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.</li> <li>• To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statements.</li> <li>• To provide a link between accounting concept and real world problems through cases and examples.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
CO1: Understand the concepts and conventions of preparing & presenting financial statements as per relevant Ind AS.					
CO2: Ability to solve numerical problems based on relevant Ind AS.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
<b>1</b>	-IndAS 1 Presentation of Financial Statements  -Preparation of Final Accounts of Companies (Schedule III Division II applicable to companies complying with IndAS )				15
<b>2</b>	Accounting for Share Based Payment-IndAS 102				15
<b>3</b>	Ind AS 115 “Revenue from Contracts with Customers”				15
<b>4</b>	Busiess Combination IndAS 103				15
<b>5</b>	IndAS 108 Operating Segments  Emerging trends in Reporting  i) Corporate Social Reporting  ii) Integrated Reporting				15
	<b>TOTAL</b>				75

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

<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p style="text-align: center;">IndAS 1 Presentation of Financial Statements</p> <p>Preparation of Final Accounts of Companies (Schedule III Division II applicable to companies complying with IndAS. Simple Practical Questions. Excluding Preparation of Cash Flows Statement)</p> <p style="text-align: center;">-</p>	15
<b>Module 2</b>	<p><b>Accounting for Share Based Payment-IndAS 102</b></p> <ul style="list-style-type: none"> <li>• Equity-settled share-based payment transactions</li> <li>• Vesting</li> <li>• Cash-settled share-based payment transactions</li> <li>• Share based payments with Cash Alternative</li> </ul>	<b>15</b>
<b>Module 3</b>	IndAS 115 Revenue from Contracts with Customers	15
<b>Module 4</b>	<p><b>Business Combination IndAS 103</b></p> <p>Definition of Business Combination Recognition of Assets and Liabilities of the Acquired Entity Goodwill and Bargain Purchase – Recognition and Measurement Reverse Acquisition Topic excludes common control transaction</p>	15
<b>Module 5</b>	<p><b>IndAS 108 Operating Segments</b></p> <p><b>Emerging trends in Reporting</b></p> <p><b>Corporate Social Reporting</b> Which company to perform Corporate Social Responsibility? Accounting for CSR Transactions Reporting of CSR: Presentation and Disclosure in Financial Statements</p> <p><b>Integrated Reporting-</b> Only theory Questions. No Practical Questions <b>What is integrated Accounting?</b> Purpose, Features, Guiding Principles, Contents.</p>	15

Note:

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If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the college.

**Suggested Readings**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
  
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
5. Accounting by Lesile Chandwikh, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
10. Compendium of Statement & Standard of Accounting, ICAI.
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
12. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
13. Company Accounting Standards by Shrinivasan Anand, Taxman.
14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
15. Introduction to Financial Accounting by Horngren, Pearson Publications.
16. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
17. Students' Guide to Accounting Standards by D S Rawat, Taxmann Publications

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**Program: B.COM(Hons)**

**Course: Derivatives and Commodities Market  
Semester VI**

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

**Preamble**

This course is designed to impart knowledge in relation to commodity and derivatives market which will help them in understanding, managing the market risk and exploiting market opportunities..

**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:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION/TEST	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
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)( (Opt Any 3 Out Of 4)	15	15
<b>Total Marks</b>			<b>75</b>

Signature

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Approved by Principal



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<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: VI</b>	
<b>Course: Derivatives and Commodities Market</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
4			4	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To understand the concepts related to Commodities and Derivatives market</li> <li>• To study the various aspects related to options and futures</li> <li>• To acquaint learners with the trading, clearing and settlement mechanism in derivatives market</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
CO1: Gain knowledge of derivative and commodity market.					
CO2: Exploit market opportunities.					
CO3: Manage the market risk.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
<b>1</b>	Introduction to Commodities Market and Derivatives Market				15
<b>2</b>	Futures and Hedging				15
<b>3</b>	Options and Option Pricing Models				15
<b>4</b>	Trading, Clearing & Settlement In Derivatives Market and Types of Risk				15
	<b>TOTAL</b>				75

Unit	Topic	No. of Lectures
Module 1	<p><b>Module 1:- Introduction to Commodities Market and Derivatives Market</b></p> <p><b>a) Introduction to Commodities Market :</b></p> <ul style="list-style-type: none"> <li>• Meaning, History &amp; Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India(Cash &amp; Derivative Segment), Commodity Exchanges in India &amp; Abroad, Reasons for Investing in Commodities</li> </ul> <p><b>b) Introduction to Derivatives Market:</b></p> <ul style="list-style-type: none"> <li>• Meaning, History &amp; Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages &amp; Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India,</li> <li>- Difference between Forwards &amp; Futures.</li> </ul>	15
Module 2	<p><b>Module 2:- Futures and Hedging</b></p> <p><b>a) Futures:</b></p> <ul style="list-style-type: none"> <li>• Futures Contract Specification, Terminologies, Concept of Convergence, Relationship between Futures Price &amp; Expected Spot Price, Basis &amp; Basis Risk, Pricing of Futures Contract, Cost of Carry Model</li> </ul> <p><b>b) Hedging:</b></p> <ul style="list-style-type: none"> <li>• Speculation &amp; Arbitrage using Futures, Long Hedge – Short Hedge, Cash &amp;</li> <li>• Carry Arbitrage, Reverse Cash &amp; Carry Arbitrage, Payoff Charts &amp; Diagrams for Futures Contract, Perfect &amp; Imperfect Hedge</li> </ul>	15
Module 3	<p><b>Module 3: - Options and Option Pricing Models</b></p> <p><b>a) Options:</b></p> <ul style="list-style-type: none"> <li>• Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures &amp; Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts &amp; Diagrams for Options Contract, Basic Understanding of Option Strategies</li> </ul> <p><b>b) Options Pricing Models:</b></p>	15

	Binomial Option Pricing Model, Black - Scholes Option Pricing Model	
<b>Module 4</b>	<p><b>Module 4: Trading, Clearing &amp; Settlement In Derivatives Market and Types of Risk</b></p> <p><b>a) Trading, Clearing &amp; Settlement In Derivatives Market:</b></p> <ul style="list-style-type: none"> <li>• Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives &amp; Functions, Settlement Mechanism – Types of Settlement</li> </ul> <p><b>b) Types of Risk:</b></p> <p>Value at Risk, Methods of calculating VaR, Risk Management Measures , Types of Margins, SPAN Margin</p>	15

### **Suggested Readings**

1. John C. Hull & Basu -Futures, options & other derivatives
2. Robert McDonald, Derivatives market, Pearson education
3. John Hull, Fundamentals of futures & options
4. Ankit Gala & Jitendra Gala, Guide to Indian Commodity market, Buzzingstock publishing house
5. K.Sasidharan & Alex K. Mathews, Option trading – bull market strategies, McGraw Hill publication
6. Niti Chatnani, Commodity markets, McGraw Hill Publication
7. S. Kevin, Commodities & financial derivatives, PHI learning Pvt ltd
8. Suni K Parmeswaran, Futures & options, McGraw Hill



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

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: BCOM(Hons.)**

**Course: International Trade and Foreign Exchange**

**Semester: VI**

**Choice Based Credit System (CBCS) with effect from the  
Academic year 2021 – 22**

**Preamble**

Business Economics course is an integral part of the composite Bachelor of Commerce programme. The programme is designed to develop theoretical and application skills of students to enable them to be absorbed in the corporate world and pursue higher studies in management, accountancy, commerce and economics. India is a Developing Economy. It is slowly but steadily giving place to rapid economic activity and higher levels of incomes under the impact of economic planning. Our present economic ailments are those associated with or arising directly from the problems of economic growth. Hence, it is highly important to make students at under graduate level aware of the issues that impact India's Macroeconomic environment. The course in Indian economy has been designed to equip students with an overall understanding of the dynamics of the functioning of the economy & the role of policy makers in stabilizing the system.

**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:

**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	Class Test	15 marks
<b>Component 2 (CA-2)</b>	Class Test / Assignment	10 marks

**b) Details of Semester End Examination**

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

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
Q1.	Short Essay Type Any two out of Three (Module I)	15	15
Q2.	Short Essay Type Any two out of Three (Module II)	15	15
Q3.	Short Essay Type Any two out of Three (Module III)	15	15
Q4.	Short Essay Type Any two out of Three (Module IV)	15	15
Q5.	Mix Bag Any Three out of Four (One from each Module)	15	15
<b>Total Marks</b>			<b>75</b>

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Approved by Principal

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

<b>Program: B.Com Hons. (2021-22)</b>				<b>Semester: VI</b>	
<b>Course: International Trade and Foreign Exchange</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
03	-	-	03	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To understand the contribution of different sectors of the Indian economy.</li> <li>• To understand the importance of long-run economic growth.</li> <li>• To understand the role of the policy makers in facilitating long-run economic growth.</li> <li>• To understand the importance of regional economies in contributing to the growth and development of the national economy.</li> <li>• To understand the nature of the problems and issues that confront an economy in the process of economic development.</li> <li>• To understand the importance of foreign direct investment in the growth process.</li> <li>• To understand the role of the government in building the economy's social infrastructure.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> To develop Student's intuition about the functioning of the real economy.					
<b>CO2:</b> To develop the analytic skills to understand what they read in media.					
<b>CO3:</b> Ability to analyse cause-effect relationship and the role of the policy makers.					
<b>CO4:</b> Ability to interpret public policies and their impact on the economy.					
<b>CO5:</b> Ability to analyse the regional economy & explore the opportunities for growth.					
<b>CO6:</b> Ability to understand the challenges that confront an economy.					
	<b>Outline of Syllabus: (per session plan)</b>				No. of lectures
<b>Module I</b>	Introduction to International Trade				10
<b>Module II</b>	Commercial Policy				10
<b>Module III</b>	Balance of Payments				10
<b>Module IV</b>	Foreign Exchange Market				15
	<b>TOTAL</b>				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben Jivanlal  
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<b>DETAILED SYLLABUS</b>		
<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
<b>1</b>	<p><b>Introduction to International Trade:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning and Features of International Trade</li> <li>• <b>Ricardo's Theory</b> of Comparative Differences in Costs.</li> <li>• <b>The Heckscher-Ohlin Theory</b> of Factor Endowments.</li> <li>• <b>Terms of Trade</b> – Types and Limitations</li> </ul>	10
<b>2</b>	<p><b>Commercial Policy:</b></p> <ul style="list-style-type: none"> <li>• <b>Free Trade and Protectionist Trade Policy</b></li> <li>• <b>Tariff and Non-Tariff barriers:</b> Meaning, Types and effects on trade.</li> <li>• <b>International Economic Integration:</b> European Union, Brexit and ASEAN</li> </ul>	10
<b>3</b>	<p>Balance of Payments</p> <p><b>Balance of Payment:</b> Meaning, Structure, Types of Disequilibrium, Causes of Disequilibrium in Balance of Payments, Measures to correct Deficit in Balance of Payments.</p> <p><b>WTO- TRIMS, TRIPS and GATS</b></p>	10
<b>4</b>	<p>Foreign Exchange Market</p> <p><b>Foreign Exchange Market:</b> Meaning, Functions, Determination of Equilibrium Rate of Exchange, Spot and Forward Exchange Rates.</p> <p><b>Heading, Speculation and Arbitrage</b></p> <p><b>Purchasing Power Parity Theory</b></p> <p><b>Role of Central Bank in foreign exchange rate management</b></p>	15
	<b>Total</b>	<b>45</b>



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

**Suggested Readings :**

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

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

Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM (Hons)**

**Course: Entrepreneurship Management**

**Semester VI**

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

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

**Preamble**

Under Autonomy, the college aims to develop curriculum that enables the learners to learn the needs of the market. The Commerce curriculum aims at overall enhancement of learning experience of the learners pursuing the Three Year Integrated Programme, Bachelor of Commerce. The evaluation of students' progress will be based on internal assessment and semester end examination.

**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:

**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
1	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
2	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
3	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
4	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
5	<b>Write short note on: (Any Three)</b> a) b) c) d)	15	15
<b>Total Marks</b>			<b>75</b>

Signature

Signature

Signature

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Approved by Principal

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

<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: VI</b>	
<b>Course: Entrepreneurship Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To develop entrepreneurship skills among the learners.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> The learners are expected to set up ventures					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Basics of Entrepreneurship				09
2	Setting up and Entrepreneurial Venture				09
3	Financial Aspects of Entrepreneurial Venture				09
4	Marketing Aspects of Entrepreneurial Ventures				09
5	Project work				09
	<b>TOTAL</b>				45

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
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<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b>Basics of Entrepreneurship</b></p> <p>1.1 Concept, Definitions of Entrepreneurship, Entrepreneur</p> <p>1.2 Importance of Entrepreneurship</p> <p>1.3 Theories of Entrepreneurship- Innovation Theories- Joseph Schumpeter, Theory of High Achievement- David McClelland, Theory of Social Change- Everett Hagen, Biological Theory of Entrepreneurship</p> <p>1.4 Traits of Effective Entrepreneur</p> <p>1.5 Functions of Entrepreneur</p> <p>1.6 Concept of Intrapreneur</p> <p>1.7 Distinguish between Entrepreneur &amp; Intrapreneur</p> <p>1.8 Case Studies on Successful Entrepreneurs: Azim Premji, Bill Gates, Carlos Slim, Dhirubhai Ambani, JRD Tata</p>	09
<b>Module 2</b>	<p><b>Setting up an Entrepreneurial Venture</b></p> <p>2.1 Business Idea- Techniques of Generating Ideas</p> <p>2.2 Project Selection (Steps-Project Report-Feasibility Study)</p> <p>2.3 Business Plan (Specimen)</p> <p>2.4 Business Life Cycle</p> <p>2.5 Product Life Cycle</p> <p>2.6 Case Studies</p>	09
<b>Module 3</b>	<p><b>Financial Aspects of Entrepreneurial Venture</b></p> <p>3.1 Fixed Capital - Factors, Sources</p> <p>3.2 Working Capital-Factors and Sources</p> <p>3.3 Management of Fixed Capital and Working Capital</p> <p>3.4 Procedure to Obtain Bank Loans</p> <p>3.5 New Trends in Entrepreneurship Funding- Crowd Funding, Venture Capital, Angel Investor, Peer-to-Peer Lending</p>	09

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	<p>3.6 Financial Incentives from Government</p> <p>3.7 Case Studies</p>	
<b>Module 4</b>	<p><b>Marketing Aspects of Entrepreneurial Ventures</b></p> <p>4.1 Marketing Mix for Entrepreneurial Venture</p> <p>4.2 Pricing Decisions.</p> <p>4.3 Recent Trends in Distribution, Horizontal Marketing System, Third Party Delivery Channel, Multichannel Marketing, Multi-level Marketing, Vertical Marketing System</p> <p>4.4 Promotional Tools</p> <p>4.5 Strategies for Advertising- Influencer Strategy, Participatory Strategy, Show-N-Tell Strategy, Product Display &amp; Demonstration Strategy,</p> <p>4.6 CRM-Techniques</p> <p>4.7 Case Studies</p>	09
<b>Module 5</b>	<b>Project /Assignment Presentations</b>	09

**Suggested Readings**

1. Hisrich, Robert D., Entrepreneurship, 8<sup>th</sup> ed., McGraw Hill India, New Delhi.
2. Coulter Mary, Entrepreneurship in Action, 2<sup>nd</sup> ed., PHI Learning, New Delhi.
3. Angadi, V.B, Cheema H., Entrepreneurship, Growth and Economic Integration-a Linkage, Himalaya Publication House, Mumbai.
4. Hisrich R. D., Effective Entrepreneurship Management, 2017, Springer
5. Richter. N, Entrepreneurial Innovation and Leadership, Springer.
6. Davidsson P., researching Entrepreneurship, 2016, Springer.

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Affiliated to the  
**UNIVERSITY OF MUMBAI**

**Program: B.COM(Hons)**

**Course: Organisation Behaviour and Human Resource Management  
Semester VI**

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



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

**Preamble**

The course is designed to familiarize the student with the fundamental aspects of Various issues associated with Human Resource Management as a whole.

**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:

**a) Details of Continuous Assessment (CA)**

25% of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
<b>Component 2 (CA-2)</b>	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.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
1	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
2	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
3	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
4	<b>Answer the following questions (Any Two)</b> a) b) c)	15	15
5	<b>Write short note on: (Any Three)</b> a) b) c) d)	15	15
<b>Total Marks</b>			<b>75</b>

Signature

Signature

Signature

HOD

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Approved by Principal

**SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben  
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Unit	Topic	No. of Lectures
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<b>Program: B.Com(Hons) (2021-22)</b>				<b>Semester: VI</b>	
<b>Course: Organisation Behaviour and Human Resource Management</b>				<b>Course Code:</b>	
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 25)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
3			3	25	75
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• The objective of this course is to familiarize the student with the fundamental aspects of Various issues associated with Human Resource Management as a whole.</li> <li>• The course aims to give a comprehensive overview of Organization Behaviour</li> <li>• To introduce the basic concepts, functions and processes &amp; create an awareness of the role, functions and functioning of Human Resource Management &amp; OB.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
CO1: Apply the concepts associated with Human Resource Management as a whole.					
CO2: Manage the processes & create an awareness of the role, functions and functioning of Human Resource Management and Organization Behaviour.					
<b>Outline of Syllabus:</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Organisational Behaviour I				09
2	Organisational Behaviour II				10
3	Human Resource Management-I				13
4	Human Resource Management-II				13
	<b>TOTAL</b>				<b>45</b>

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Jivanlal College of Commerce & Economics (AUTONOMOUS)**

<b>Module 1</b>	<p><b>Organisational Behaviour-I</b></p> <ul style="list-style-type: none"> <li>• Introduction to Organizational Behaviour-Concept, definitions, Evolution of OB</li> <li>• Importance of Organizational Behaviour-Cross Cultural Dynamics, Creating Ethical Organizational Culture&amp; Climate</li> <li>• Individual and Group Behaviour-OB models–Autocratic, Custodial, Supportive, Collegial &amp; SOBC in context with Indian OB</li> <li>• Human Relations and Organizational Behaviour</li> </ul>	09
<b>Module 2</b>	<p><b>Organisational Behaviour-II</b></p> <ul style="list-style-type: none"> <li>• Managing Communication: Conflict management techniques.</li> <li>• Time management strategies.</li> <li>• Learning Organization and Organizational Design</li> <li>• Rewards and Punishments-Termination, layoffs, Attrition, Retrenchment, Separations, Downsizing</li> </ul>	10
<b>Module 3</b>	<p><b>Human Resource Management-I</b></p> <ul style="list-style-type: none"> <li>• HRM-Meaning, objectives, scope and functions</li> <li>• HRP-Definition, objectives, importance, factors affecting HRP, Process of HRP, Strategies of HRM , Global HR Strategies</li> <li>• HRD-Concept ,meaning, objectives, HRD functions</li> </ul>	13
<b>Module 4</b>	<p><b>Human Resource Management-II</b></p> <ul style="list-style-type: none"> <li>• Performance Appraisal: concept, process, methods and problems, KRA'S</li> <li>• Compensation-concept, components of Pay Structure, Wage and salary administration, Incentives and Employee benefits.</li> <li>• Career planning-concept of career Planning, Career stages and career planning</li> </ul>	13

**Suggested Readings:**

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.

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Jivanlal College of Commerce & Economics (AUTONOMOUS)**

2. Prasad L M, *Organizational Behaviour*, Sultan Chand
3. Khanka S. S., *Organizational Behaviour*, S. Chand
4. P.L. Rao-*International Human Resource*
5. Ivancevich; John and Micheol T. Matheson: *Organizational Behaviour and Management*, Business Publication Inc., Texas.
6. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: *Essentials of management*, Tata McGraw-Hill, New Delhi.
7. Luthans, Fred: *Organizational Behaviour*, McGraw-Hill, New York.

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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 (Hons)**

**Course: Project Work**

**Semester VI**

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

# **Project Work BCom (Hons)**

Sem VI

Course Code:

Course Credits : 03

## **Guidelines for Project Work**

### **Introduction**

Inclusion of project work in the course curriculum of the B.Com.(Special Syllabus) Programme is one of the ambitious aspect in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

## **Guidelines for preparation of Project Work**

### **1. General guidelines for preparation of project work**

The project topic may be undertaken in any areas of Accounting, Finance , Sales & Marketing.

- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1 □ The Project Report shall be bounded.
  - The project report should be 80 to 100 pages

Format

*1<sup>st</sup> page (Main Page)*

*Title of the Project*

**A Project Submitted to  
Mithibai College for partial completion of the degree of  
Master in Commerce  
Under the Faculty of Commerce**

**By**

*Name of the Learner*

**Under the Guidance of**

*Name of the Guiding Teacher*

*Name and address of the College*

*Month and Year*



**2<sup>nd</sup> Page**

***This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)***

*Title of the Project*

**A Project Submitted to  
Mithibai College for  
B.com Programme  
Under the Faculty of Commerce**

**By**

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***Name of the Guiding Teacher***

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

*Month and Year*

## Index

Chapter No. 1	Title of the Chapter	Page No.
	(sub point 1.1, 1.1.1, .... And so on)	
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

**List of tables, if any, with page numbers.**

**List of Graphs, if any, with page numbers.**

**List of Appendix, if any, with page numbers.**

**Abbreviations used:**

Project should be divided as follows

- **Part 1: Introduction**

**Chapter 1:**

- **Part 2: Main Content**

**This should be suitably divided in various chapters.**

- **Part 3: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted.

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

- **Bibliography**

- **Appendix**

*Name and address of the college*

**Certificate**

This is to certify that Ms/Mr has worked and duly completed her/his Project Work for the degree of Master in Commerce under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_ ” under my supervision.

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

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



Name and Signature of Guiding Teacher

Date of submission:

*Declaration by learner*

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

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

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

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

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

***Acknowledgment***

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

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

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

I take this opportunity to thank Mithibai College for giving me chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** \_\_\_\_\_, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide \_\_\_\_\_ whose guidance and care made the project successful.

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

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

\_\_\_\_\_  
Signature  
HOD

\_\_\_\_\_  
Signature  
Approved by Vice –Principal

\_\_\_\_\_  
Signature  
Principal