

University of Mumbai



**R. E. Society's
R. P. Gogate College of Arts & Science And
R. V. Jogalekar College of Commerce, (Autonomous)
Ratnagiri. Maharashtra.**

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
Four Year Integrated Programme-
Eight Semesters**

Course Structure

And

**Syllabus of First Year Bachelor of Commerce in Accounting & Finance (BAF)
for the Semester I & Semester II**

Under Choice Based Credit System (CBCS)

To be implemented from Academic Year 2023-2024 Progressively

**Bachelor of Commerce in Accounting & Finance (BAF) Programme
- Under Choice Based Credit System (CBCS)**

Course Structure (Autonomous)

FYBAF

(To be implemented from the Academic Year – 2023-2024)

No. of Course	Semester I	Credits	No. of Course	Semester II	Credits
	Discipline Specific Course (DSC)			Discipline Specific Course (DSC)	
	Major			Major	
UBAF101	Financial Accounting I	04	UBAF201	Financial Accounting II	04
UBAF102	Auditing I	02	UBAF202	Cost Accounting I	02
	Indian Knowledge system (IKS)			Minor	
UBAF103	Indian Management Thoughts and Practices	02	UBAF203	Marketing I (Principles of Marketing)	02
	Generic / Open Elective			Generic / Open Elective	
UBAF104	Business Economics	04	UBAF204	Financial Management I	04
	Vocational Skill Course (VSC)			Vocational Skill Course (VSC)	
UBAF105	Business Law I	02	UBAF205	Business Law II	02
	Skill Enhance Course (SEC)			Skill Enhancement Course (SEC)	
UBAF106	Accounting through Software	02	UBAF206	Entrepreneurship Management	02
	Ability Enhancement Course (AEC)			Ability Enhancement Course (AEC)	
UBAF107	English for Commercial Purpose I	02	UBAF207	English for Commercial Purpose II	02
	Value Education Course (VEC)			Value Education Course (VEC)	
UBAF108	Constitution of India	02	UBAF208	Ethics in Accounting	02
	Co-Curricular Course (CC)			Co-Curricular Course (CC)	
	Any one of the following from the list*	02		Any one of the following from the list*	02
	Total Credits	22		Total Credits	22

Table 1 - Co-Curricular Courses (CC) (Anyone 1 course for 1 Semester)

Course Code	Semester III	Course Code	Semester IV
GJCC101	National Social Service (NSS)	GJCC201	National Social Service (NSS)
GJCC102	National Cadet Corps (NCC)	GJCC202	National Cadet Corps (NCC)
GJCC103	Sports & Yoga	GJCC203	Sports & Yoga
GJCC104	Cultural	GJCC204	Cultural
GJCC105	Career Katta	GJCC205	Career Katta
GJCC106	Life Long Learning	GJCC206	Life Long Learning
GJCC107	Shodhvedh / Avishkar Projects	GJCC207	Shodhvedh / Avishkar Projects
GJCC108	Science Association	GJCC208	Science Association
GJCC109	Film Club	GJCC209	Film Club
GJCC110	Infotech Courses	GJCC210	Infotech Courses

Evaluation Pattern 60:40

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below-

A) Internal Assessment: 40 % of 100 (40 Marks) & 40% of 50 (20 Marks)

Sr. No.	Particulars	04 Credits	02 Credits
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes] / [Duration: 20 Minutes]	20	10
02	One Assignment to be conducted in the given semester	10	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10	05
	Total	40	20

B) Semester End Examination: 60% of 100 (60 Marks) & 60% of 50 (30 Marks)

Duration: The examination shall be of 2 hours duration. (04 Credits) 1 hour duration (02 Credits)

Question Paper Pattern

1. There shall be four / two questions.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

A) Standard of Passing

The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Letter Grade “P” in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment & Semester End Examination together.

B) Performance Grading

Letter Grades and Grade Points

Semester GPA/ Program CGPA Semester/Program	% of Marks	Alpha-Sign / Letter Grade Result
9.00-10.00	90.0 -100	O (Outstanding)
$8.00 \leq 9.00$	$80.0 \leq 90.0$	A+ (Excellent)
$7.00 \leq 8.00$	$70.0 \leq 80.0$	A (Very Good)
$6.00 \leq 7.00$	$60.0 \leq 70.0$	B+ (Good)
$5.50 \leq 6.00$	$55.0 \leq 60.0$	B (Above Average)
$5.00 \leq 5.50$	$50.0 \leq 55.0$	C (Average)
$4.00 \leq 5.00$	$40.0 \leq 50.0$	P (Pass)
Below 4.00	Below 40	F (Fail)
Ab (Absent)	-	Absent

R. E. Society's

**R. P. Gogate College of Arts & Science And R. V. Jogalekar College of Commerce (Autonomous),
Ratnagiri.**

Name of the Course	:	Bachelor of Commerce in Accounting & Finance (BAF) Programme
Level	:	Under Graduate
No of Semesters	:	06
Programme Specific Outcomes (PSO)	:	<ul style="list-style-type: none">• After successfully completing the three-year Degree Course – Bachelor of Commerce in Accounting & Finance program, candidate will have a strong foundation and apply critical & logical thinking abilities in the fields of Accounting, Finance, Financial Management, Taxation, Commerce, Auditing, Business Law, Management, Marketing.• Candidates can apply ethical principles and professional standards in financial decision making and accounting practices adherence to professional codes of conduct.• It will enhance communication, presentation and interpersonal skills for effective business communication.• It will foster an entrepreneurial spirit and innovation amongst students and prepare them for self-employment and for higher studies.• It inculcates ethical values, social responsibility and environmental awareness among students to be responsible citizens.• The candidates will use quantitative & qualitative skills applying both business and accounting tools to support decision making in business situations.• Enables students to apply the knowledge of business and commerce in finding solutions to complex organisational problems.• Develop self-confidence and awareness of general issues prevailing in society.• Professional Accounting software will be used in a number of fields, like banking, insurance, finance, taxation, and cost control, credit cooperative society, departmental stores and services.• Gain knowledge of Direct Tax to file Income Tax Returns and prepare Final Accounts for return purposes. File GST returns and manage Clinens on their own.
Relevance of PSOs to the Local, Regional, National,	:	B.Com Accounting & Finance Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The

and Global developmental needs	programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.
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Bachelor of Commerce in Accounting & Finance (BAF) Programme

Under Choice Based Credit System Course Structure

(To be implemented from the Academic Year: 2023-2024)

No. of Course	Semester I	Credits
	Major	
UBAF101	Financial Accounting I	04
UBAF102	Auditing I	02
	Indian Knowledge system (IKS)	
UBAF103	Indian Management Thoughts and Practices	04
	Generic / Open Elective	
UBAF104	Business Economics	02
	Skill Enhance Course (SEC)	
UBAF105	Accounting through Software	02
	Vocational Skill Course (VSC)	
UBAF106	Business Law I	02
	Ability Enhancement Course (AEC)	
UBAF107	English for Commercial Purpose I	02
	Value Education	
UBAF108	Constitution of India	02
	Co-Curricular Course (CC)	
	Any one of the following from the list*	02
	Total Credits	22

Table 1 - Co-Curricular Courses (CC) (Anyone 1 course for 1 Semester)

Course Code	Semester III
GJCC101	National Social Service (NSS)
GJCC102	National Cadet Corps (NCC)
GJCC103	Sports & Yoga
GJCC104	Cultural
GJCC105	Career Katta
GJCC106	Life Long Learning
GJCC107	Shodhvedh / Avishkar Projects
GJCC108	Science Association
GJCC109	Film Club
GJCC110	Infotech Courses

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with effect from the Academic Year 2023-2024

Financial Accounting I

Name of the Course	:	Financial Accounting I (Elements of Financial Accounting)
Course Code	:	UBAF101
Class	:	FYBAF
Semester	:	I
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	Learners will be able to maintain track of their inventory. Final Accounts for any kind of sole proprietor or independent contractor. Additionally, learners have the ability to work in department stores as accountants. The learner will be able to get employment in any establishment that sells its items through hire purchase after completing the hire purchase accounting course. Similar to a bike or auto finance company.

Module No.	Modules at Glance	No of Lectures
I	Inventory Valuation	15
II	Final Accounts	15
III	Departmental Accounts	15
IV	Accounting for Hire purchase	15
Total		60

Course Outcomes:**Learners will be able to -**

1.	Construct a store ledger account for the weighted average method and FIFO for inventory valuation.
2.	Classify capital & revenue expenditures when preparing final accounts of sole trader.
3.	Prepare department store accounts is an expertise.
4.	Maintain hire purchase records for personal and professional loans.

Curriculum:

Modules	Modules / Units
I	Inventory Valuation
	Meaning of Inventories, Cost for Inventory Valuation Inventory Systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet
II	Final Accounts
	Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)
III	Departmental Accounts
	Meaning, Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
IV	Accounting for Hire purchase
	Meaning, Calculation of Interest, Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)

Learning Resources Recommended

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks

Question Paper Pattern

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 3 out of 5)	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Syllabus of Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester I

with effect from the Academic Year 2023-2024

Auditing I

Name of the Course	:	Auditing I (Introduction and Planning)
Course Code	:	UBAF102
Class	:	FYBAF
Semester	:	I
No of Credits	:	02
Nature	:	Theory
Type	:	Major
Employability	:	Auditing is regarded as a rewarding career. Learners can get good opportunities in the Auditing field in any notable sector. Learners can have auditing experience in internal as well as external auditing. Senior financial auditors plan audits and lead the audit team thus becoming a good leader. There are career opportunities in areas such as public auditing, IT auditing or forensic auditing.

Modules	Modules at Glance	No of Lectures
I	Introduction to Auditing	10
II	Audit planning, Procedures and Documentation	10
III	Audit Techniques & Internal Audit	10
Total		30

Course Outcomes: Learners will be able to -

1 .	Identify frauds and errors in accounting.
2 .	Understand audit plans, programs, etc.
3 .	Understand numerous auditing approaches.
4 .	Understand the Accounting concepts relevant to auditing.

Curriculum:

Modules	Modules / Units
I	Introduction to Auditing
	Basics, Errors and Frauds, Principles of Audit, Types of Audits, Miscellaneous, Accounting concepts relevant to auditing
II	Audit planning, Procedures and Documentation
	Audit planning, Audit programme, Audit working papers, Audit Notebook
III	Audit Techniques & Internal Audit
	Test check, Routine check, Audit sampling-methods, Internal control, Internal Audit, Principles of Establishing Internal Audit

Learning Resources Recommended

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi •
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi.
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with Effect from the Academic Year 2023-2024**

Indian Management Thought and Practices

Name of the Course	:	Indian Management Thought and Practices
Course Code	:	UBAF103
Class	:	FYBAF
Semester	:	I
No of Credits	:	02
Nature	:	Theory
Type	:	Indian Knowledge system (IKS)
Employability	:	To make the learners well versed regarding conceptual knowledge of Indian Management. It helps the students for decision making in the areas of business. For starting or expanding any business they can utilize the knowledge. (Basic knowledge of Business)

Modules	Modules at Glance	No of Lectures
I	Overview of Indian Society	10
II	Personality Development and Indian Learning	10
III	Leadership and motivation	7
IV	Indian Culture and Other culture and concept of Vasudhaiva Kutumbakam	3
Total		30

Course Outcomes:**Learners will be able to -**

1.	The purpose of the course is to encourage students to learn about the various young generational guna.
2.	Through the practice of motivation and leadership, learn about the corporate environment and how to survive in it.

Curriculum:

Modules	Modules / Units
I	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographics composition. Population distribution according to religion, caste and gender. Understand the concept of linguistic diversity in relation to the Indian Situation
II	Personality Development and Indian Learning
	The three gunas – sattva, rajas, tamas Personality development through yoga – the three paths / marga bhakti, karma and gyana Indian concept of Learning-Gurukul System
III	Leadership and motivation
	Koshas: the concept of man Meditation- the technique for development of self Leadership: qualities of leaders with special reference to Indian thoughts (Krishan as a Leader) Arya Chanakya as a motivator and Leader Motivation - Indian approach vis-à-vis American and Japanese approaches
IV	Indian Culture and Other culture and concept of Vasudhaiva Kutumbakam
	Indian Ethos in Business Application (Humanity, Holistic Relationship, Self-Management, Cooperation and mutual Trust) Vasudhaiva Kutumbakam

Learning Resources Recommended

- Indian Management Thoughts and Practices by Dr. Anita Bobade
- Indian Management: Thoughts and Practices by Om Gupta by Kalpaz Publications

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with Effect from the Academic Year 2023-2024**

Business Economics I

Name of the Course	:	Business Economics I
Course Code	:	UBAF104
Class	:	FYBAF
Semester	:	I
No of Credits	:	4
Nature	:	Theory Classroom lectures, Case studies, Group discussion, Seminar & field work etc.
Type	:	Generic / Open Elective
Employability	:	Understanding Market Dynamics: Business Economics focuses on analyzing market structures, demand and supply, pricing strategies, and market behavior. This knowledge is crucial for learners in seeking employment as it provides insights into how markets function, allowing them to make informed decisions about product development, pricing, and identifying market opportunities. Business economics syllabus is designed in such a way that, after the course completion, the learner will be able to apply the theories of economics in decision making. The learner will be able to relate the impact of changes in income and prices on demand, Workout the short run and long run costs and revenue and determine the break-even point i.e no profit no loss condition . This syllabus will help the learner in understanding and identify market structure, decision regarding optimum price and output

Modules	Modules at Glance	No of Lectures
I	Introduction and Demand Analysis and Consumer Behaviour	15
II	Theory of Production and Cost and Revenue	30
III	Market Structure	15
	Total	60

Course Outcomes: Learners will be able to -

1.	Understand the theoretical and practical framework of basic Micro Economics.
2.	Demonstrate the ability to calculate and measure cardinal and ordinal utility and Elasticity of demand.
3.	Understand the basic framework of Perfect competition, Monopoly, Monopolistic and Oligopoly markets.
4.	Demonstrate the ability to calculate and apply various pricing policies in practical.
5.	Understand and apply economic reasoning to problems of business.

Sr. No.	Modules / Units
1	Introduction and Demand Analysis and Consumer Behaviour
	Meaning and Scope of Business Economics- Elasticity of Demand – Price, Income, Cross and Promotional. Indifference Curve Analysis – Properties of Indifference Curves - Budget Line, Consumers' Equilibrium - Income Effect, Substitution Effect and Price Effect, Consumers Surplus. (Case Studies)
2	Theory of Production and Cost and Revenue
	Production Function - Short Run and Long Run Law of Variable Proportion, Iso-quants - Least Cost Factor Combination Law of Returns to Scale - Expansion Path, Economies and Diseconomies of Scale and Economies of Scope (Case Studies) Concepts of Costs - Short Run Costs and types Long Run Average Cost Curve- Derivation - Types of Revenue – TR, AR and MR - Behaviour of Revenue Curves in Perfect Competition and Monopoly. Break Even Analysis (Case Studies)
3	Market Structure
	Perfect Competition Features- - Short Run and Long Run Equilibrium of Firm and Industry. Monopoly - Sources of Monopoly Power - Short Run and Long Run Equilibrium. Features of Monopolistic competition equilibrium of a Firm in short run and long run – Selling Costs – Excess Capacity. Oligopoly – Features-Collusive and Non Collusive Oligopoly. (Case Studies)

Learning Resources Recommended

- Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000) Mehta, P.L.:
- Managerial Economics, Hirchey .M., Thomson South western (2003)
- Managerial Economics in a global economy Salvatore, D.: (Thomson South Western Singapore, 2001)
- Principles of Economics Frank Robert.H, Bernanke. Ben S., (Tata McGraw Hill (ed.3)
- Principles of Economics,Gregory Mankiw., Thomson South western (2002 reprint)
- Economics Samuelson Nordhaus.: (Tata McGraw Hills, New Delhi, 2002)
- Managerial Economics cases and concepts Pal Sumitra, (Macmillan, New Delhi,2004)

Evaluation Pattern - 60:40

A. Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Examination: 60% (60 Marks)**Question Paper Pattern**

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hours

Q. No	Particulars	Marks
Q-1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 08 B. Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15
Q-3	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15
Q-4	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with Effect from the Academic Year 2023-2024**

Business Law I

Name of the Course	:	Business Law I (Legal Aspects of Business)
Course Code	:	UBAF105
Class	:	FYBAF
Semester	:	I
No of Credits	:	02
Nature	:	Theory
Type	:	Vocational Skill Course (VSC)
Employability	:	Learner will appreciate the relevance of business laws to individuals and businesses. Learner will also gain knowledge of some important business laws and can apply it in individual, social and business life. Moreover, learner will acquire certain employability and business-related skills.

Modules	Modules at Glance	No of Lectures
I	Indian Partnership Act, 1932	15
II	Limited Liability Partnership (LLP) Act, 2008	15
Total		30

Course Outcomes:

Learners will be able to –

1.	Comprehend the significance of business laws for both individuals and businesses.
2.	It benefits from gaining a fundamental knowledge of some significant business laws.
3.	Use information in many areas of their personal and professional lives.

Curriculum:

Modules	Modules / Units
I	Indian Partnership Act, 1932
	<ul style="list-style-type: none">• Partnership – Concept, Features, Test of Partnership, Types of Partnership, Types of Partners, Rights and Powers, Duties and Liabilities, Distinguish between Partnership Firm and Company.• Registration of Partnership – Concept, Partnership Deed, Procedure of Incorporation.• Dissolution of Partnership – Concept, Modes of Dissolution.
II	Limited Liability Partnership (LLP) Act, 2008
	<ul style="list-style-type: none">• LLP – Concept, Features, Nature, Advantages and Disadvantages, Extent and Limitation of Liability of LLP and Partners, Conversion to LLP, Distinguish between Partnership Firm and Limited Liability Partnership.• Incorporation of LLP – Concept, Procedure of Incorporation.• Dissolution of LLP – Concept, Modes of Dissolution.

Learning Resources Recommended

1. Merchantile Law. By M. C.Kucchal and Vivek Kucchal. Vikas Publication.
2. Elements of Merchantile Law. By N. D. Kapoor. Sultan Chand & Sons (P) Ltd.
3. Business Law. By N. A. Charantimath. Himalaya Publishing House.
4. Law of Sale of Goods and Partnership: A Concise Study. By Dr. Nilima Chandiramani. Shroff Publishers.
5. Introduction to Law of Partnership – Including Limited Liability Partnership. By Avtar Singh. Eastern Book Company.
6. The Indian Partnership Act. By Dr. R. K. Bangia. Allahabad Law Agency.
7. A Text Book of Indian Partnership Act. By H. P. Gupta. Deccan Law House.
8. A Text Book on Indian Partnership Act with Limited Liability Partnership Act. By Dr. Madhusudan Saharay. Universal Law Publishing House Pvt. Ltd.

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with Effect from the Academic Year 2023-2024**

Accounting through Software

Name of the Course	:	Accounting through Software
Course Code	:	UBAF106
Class	:	FYBAF
Semester	:	I
No of Credits	:	02
Nature	:	Practical
Type	:	Skill Enhance Course (SEC)
Employability	:	Information Technology System Administrator Financial Accounting Specialist of IT

Modules	Modules at Glance	No of Lectures
I	Introduction to Accounting Software	10
II	Accounting through Tally. ERP 9 software – Accounting Vouchers	10
III	Accounting through Tally. ERP 9 software – Inventory Vouchers	10
Total		30

Course Outcomes:

Learners will be able to –

1.	Pass journal entries in the accounting software Tally ERP9
2.	Apply software to automatically produce a variety of accounting reports.
3.	Understand to make inventory valuation reports through tally accounting software.
4.	Use tally. ERP9 accounting software in a professional sense.

Curriculum:

Modules	Modules / Units
I	Introduction to Accounting Software
	Mode of Accounting, Principles of Accounting – Concept of Accounting Software - Introduction to Accounting Software Features of Accounting Software Practical Application of Accounting Software Process of Accounting Software
II	Accounting with Tally Prime Edit Log software – Accounting Voucher
	Installation of Tally Prime Edit Log software Accounting Software Opening Screen of Tally, Creating Company, Loading / Selecting of Company, Setting a Company, Altering / Modifying Existing Company, Configuring Company Pre-define Vouchers: Contra Vouchers, Sales Vouchers, Payment Vouchers, Receipt Vouchers, Journal Vouchers Menu Related to Accounts, Groups, Managing Groups and Multiple Groups Ledgers: Creating Single Ledger, Advanced Uses of Single Ledger, Displaying Ledger and Altering Multiple Ledger Cost Centre, Cost Categories Accounting Vouchers with complete practical problems of Final Accounts Reports: Trail Balance, Balance Sheet, Profit and Loss Account, Bank Reconciliation Statement
III	Accounting with Tally Prime Edit Log software software – Inventory Voucher
	Inventory- Creation of groups, Creation of stocks, Stock Categories Inventory Vouchers with complete practical problems of FIFO Method, LIFO Method and Weighted Average Methods. Advance accounting and Inventory Vouchers: Purchase and Sales Order, Reorder, Delivery Notes, Budgeting and Controls, Invoice-Product Invoice and Service Invoice Management Information System (MIS)

Learning Resources Recommended

- Tally Champs – Learning Tally Prime Edit Log software
- Tally Power of Simplicity from Accounting to ERP Volume-V – Learning Tally Prime Edit Log software
- Information Technology – I Introduction and Elements of Information Technology- Rajan Gurani, Vipul's Prakashan.

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with Effect from the Academic Year 2023-2024**

English for Commercial Purpose I

Name of the Course	:	English for Commercial Purpose I
Course Code	:	UBAF107
Class	:	FYBAF
Semester	:	I
No of Credits	:	02
Nature	:	Theory and Tutorials
Type	:	Ability Enhancement Course (AEC)
Employability	:	The prescribed syllabi will be helpful to enrich the soft skills (Unit 2 A) and drafting skills (Unit 2B) for employability. The topics like business etiquettes will help to improve their manners as entrepreneurs and enhance their value orientation at workplaces.

Modules	Modules at Glance	No of Lectures
I	Theory of Communication	15
II	Communication Skills and Business Letters	15
Total		30

Course Outcomes:

At the end of the course the learners would have -

1.	Enhance his reading, listening and speaking skills.
2.	Understood the standards of soft skills of the modern business world.
3.	Learn the drafting skills necessary for different business letters.
4.	Understand the ethical aspect of their work and also the etiquettes they have to follow.

Curriculum:

Modules	Modules / Units
I	Theory of Communication
	<ul style="list-style-type: none">• Concept of Communication : Meaning, Process, need and Importance (2)• Communication at Workplace: Channels - Formal and Informal- Vertical, Horizontal, Diagonal and Grapevine; and Methods- Verbal and Non-verbal (6)• Problems in Communication: Physical, Language, Psychological and Socio-cultural Barriers and the ways to overcome these barriers• Listening (2)
II	Communication Skills and Business Letters
	<ul style="list-style-type: none">• Impact of Technology Enabled Communication: Use of Internet, Blogs, E-mail, Social Media (Facebook, Whatsapp, Instagram and Twitter) and its advantages and disadvantages(7)• Business Etiquettes (2)• Theory of Business Letters- Forms, Parts and Language (2)• Job Application and Curriculum Vitae (4)

Learning Resources Recommended

- Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K.(1970) Organisational Management through Communication.
- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.

Web Resources:

1. <http://lifehacker.com/top-10-ways-to-improve-your-communication-skills-1590488550>
2. <https://www.thebalance.com/verbal-communication-skills-list-2059698>
3. <https://bemycareercoach.com/soft-skills/list-soft-skills.html>
4. <https://www.thebalance.com/verbal-communication-skills-list-2059698>
5. <https://bemycareercoach.com/soft-skills/list-soft-skills.html>

Suggested List of YouTube Videos:

1. <https://www.youtube.com/watch?v=K15ca0n0ois>
2. <https://www.youtube.com/watch?v=ixSUB11WNxk>
3. <https://www.youtube.com/watch?v=K15ca0n0ois>

MOOCs:

1. <https://www.mooc-list.com/tags/communication-skills>
2. <https://www.mooc-list.com/tags/effective-communication>
3. <http://www.about.com/Communication+Skills+List>

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Particulars	Marks
One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
One Assignment to be conducted in the given semester	05
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	A. Essay type question. OR B. Essay type question OR C. Write Short Notes (any 2 out of 5)	10 Marks
Q-2	A. Essay type question. OR B. Essay type question OR C. Write Short Notes (any 2 out of 5)	10 Marks
Q-3	Draft the job application with CV	10 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester I
with Effect from the Academic Year 2023-2024**

Constitution of India

Name of the Course	: Constitution of India
Course Code	: UBAF108
Class	: FYBAF
Semester	: I
No of Credits	: 02
Nature	: Theory
Type	: Value Education (VE)
Employability	: Enhanced Legal Literacy: Students will develop a strong foundation in constitutional law and gain a comprehensive understanding of the Constitution of India. They will acquire the necessary legal literacy to effectively navigate the complexities of the Indian legal system, thereby improving their employability in legal professions. Analytical and Critical Thinking Skills: Students will cultivate analytical and critical thinking skills through the study of constitutional provisions, landmark cases, and constitutional interpretation. They will be able to analyze complex legal issues, evaluate arguments, and propose well-reasoned solutions, making them valuable assets in legal research and analysis

Modules	Modules at Glance	No of Lectures
I	History of Indian constitution	10
II	Fundamental Rights and Citizenship	10
III	Directives principles and fundamental duties	7
IV	Legislature Union and State	3
Total		30

Course Outcomes:**Learners will be able to -**

1.	Gain a comprehensive understanding of the constitutional framework of India, including its historical background, the preamble, fundamental rights, and directive Principles of state policy.
2.	Analysis and interpret the fundamental rights guaranteed by the Indian Constitution, such as the right to equality, freedom of speech and expression, right against discrimination.
3.	Develop an understanding of the directive principles of state policy and their significance in shaping public policy and government of India. They will learn about the principles related to social justice, economic welfare, and environmental protection.

Curriculum:

Modules	Modules / Units
I	History of Indian constitution
	Constitutional development of India. (Preamble) Features of Indian Constitution
II	Fundamental Rights and Citizenship
	Fundamental Rights Right to equality Right to freedom Right against exploitation Right to freedom of religion Cultural and education right Right to constitutional remedies Acquisition and loss of citizenship
III	Directives principles and fundamental duties
	Directives principles Articles 38 to 51 for directive principles New added directive principles of state policy Fundamental duties
IV	Legislature Union and State
	Parliament Rajyasabha Lok Sabha Legislative proceeding- Ordinary bill, Money bill, Finance bill State legislature

Learning Resources Recommended

- The Constitution of India (ENGLISH) - The Constitution of India Dr. B.R Ambedkar Constitution of India (Pocket Size) by Bakshi P.M.

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

Bachelor of Commerce in Accounting & Finance (BAF) Programme

Under Choice Based Credit, Grading and Semester System Course Structure

(To be implemented from the Academic Year – 2023-2024)

No. of Course	Semester II	Credits
	Major	
UBAF201	Financial Accounting I	04
UBAF202	Cost Accounting I	02
	Minor	
UBAF203	Marketing I (Principles of Marketing)	02
	Generic	
UBAF204	Financial Management I	04
	Skill Enhancement Course (SEC)	
UBAF205	Entrepreneurship Management	02
	Vocational Skill Course (VSC)	
UBAF206	Business Law II	02
	Ability Enhancement Course (AEC)	
UBAF207	English for Commercial Purpose II	02
	Value Education	
UBAF208	Ethics in Accounting	02
	Co-Curricular Course (CC)	
	Any one of the following from the list*	02
	Total Credits	22

Table 2 - Co-Curricular Courses (CC) (Anyone 1 course for 1 Semester)

Course Code	Semester IV
GJCC201	National Social Service (NSS)
GJCC202	National Cadet Corps (NCC)
GJCC203	Sports & Yoga
GJCC204	Cultural
GJCC205	Career Katta
GJCC206	Life Long Learning
GJCC207	Shodhvedh / Avishkar Projects
GJCC208	Science Association
GJCC209	Film Club
GJCC210	Infotech Courses

Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024

Financial Accounting II

Name of the Course	:	Financial Accounting II
Course Code	:	UBAF201
Class	:	FYBAF
Semester	:	II
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	Comprehending the single entry, learners will launch their own business as sole proprietors and maintain accurate books of accounts. The ability for learners to participate in consignment business as a principal or agent. As an accountant, be able to monitor branch accounts. In the event that products are damaged or destroyed by fire, an accountant will file a fire insurance claim. This course's subjects are all relevant to the workplace.

Modules	Modules at Glance	No of Lectures
I	Accounting from Incomplete Records	15
II	Consignment Accounts	15
III	Branch Accounts	20
IV	Fire Insurance Claims	10
Total		60

Course Outcomes:**Learners will be able to -**

1.	Examine difference in between single-entry system and double entry system and practically able to linking up, to prepare final accounts from incomplete record.
2.	Interpret Branch Accounting for small branches by Debtor system and for big branches by stock and debtor system.
3.	Identify transactions between the principal/manufacturer and the agent and be able to apply consignment accounting to them.
4.	Know the fundamentals of insurance and being able to calculate a fire insurance claim for goods destroyed by fire.

Curriculum:

Modules	Modules / Units
I	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
II	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses)
III	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
IV	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

Learning Resources Recommended

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 3 out of 5)	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024**

Cost Accounting I

Name of the Course	:	Cost Accounting I (Introduction and Elements of Cost – I)
Course Code	:	UBAF202
Class	:	FYBAF
Semester	:	II
No of Credits	:	02
Nature	:	Practical
Type	:	Major
Employability	:	Cost accounting career in the present world is one of the good career opportunities. Students doing the cost accounting job are responsible for the various tasks. There are various areas in the cost accounting job roles where the person can look at his career option, some of which are as cost accountant, budget analyst, cost estimator

Modules	Modules at Glance	No of Lectures
I	Introduction to Cost Accounting	07
II	Material Cost	08
III	Labour Cost	08
IV	Overheads	07
Total		30

Course Outcomes: Learners will be able to -

1.	Introduction to costing provide an insight of various beneficial costing techniques.
2.	Familiarize students with the concepts and practicability of material costing, labour costing and overheads costing.
3.	Understand the difference between cost & financial accounting.

Curriculum:

Modules	Modules / Units
I	Introduction to Cost Accounting
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
II	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Levels Economic Order Quantity (EOQ)
III	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
IV	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

Learning Resources Recommended

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

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A. Full Length Practical Question B. Full Length Practical Question C. Full Length Practical Question	20 Marks

Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024

Marketing I (Principles of Marketing)

Name of the Course	:	Marketing I (Principles of Marketing)
Course Code	:	UBAF203
Class	:	FYBAF
Semester	:	II
No of Credits	:	02
Nature	:	Theory
Type	:	Minor
Employability	:	To make learners proficient and well versed in Digital Marketing proficiency, Market Research Skills, Creativity and Innovation, Communication Skills, Media Management, Content Marketing, Customer Relationship Management (CRM)

Modules	Modules at Glance	No of Lectures
I	Introduction to Marketing	08
II	Marketing Mix	06
III	Marketing Research and Consumer Behaviour	10
IV	Segmentation, Targeting and Positioning	06
Total		30

Course Outcomes:

Learners will be able to -

1.	Various positioning strategies and techniques, including perpetual mapping, competitive analysis, and differentiation, to create a unique and compelling brand image.
2.	Analyze and identify meaningful segments within market, considering factors like size, profitability and accessibility.
3.	Develop the ability to analyses consumer behavior and its impact on marketing strategies, including factors like cultural, social, psychological and situational influences.
4.	Explore the world of digital marketing, including social media marketing, content marketing, search engine optimization (SEO), and online advertising.

Curriculum:

Modules	Modules / Units
Module I	Introduction to Principles of Marketing
	Introduction to Marketing: Definition, features, advantages and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function Concepts of Marketing: Needs, wants and demands, transactions, transfer and exchanges. Orientations of a firm: Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.
Module II	Marketing Mix
	Marketing mix: Meaning –elements of Marketing Mix. Product-product mix-product line lifecycle-product planning – New product development- failure of new product-levels of product. Branding –Packing and packaging – role and importance Pricing – objectives- factors influencing pricing policy and Pricing strategy. Physical distribution – meaning – factor affecting channel selection-types of marketing channels Promotion – meaning and significance of promotion. Promotion tools (brief)
Module III	Marketing Research and Consumer Behavior
	Marketing research: Meaning, features, Importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research MIS: Meaning, features and Importance Consumer Behaviour: Meaning, feature, importance, factors affecting Consumer Behaviour
Module IV	Segmentation, Targeting and Positioning
	Segmentation – meaning, importance, basis Targeting – meaning, types Positioning – meaning – strategies New trends in marketing – E-marketing, Internet marketing and marketing using social network Social marketing/ Relationship marketing

Learning Resources Recommended

- Marketing Management – Kotlar, Philip, Prentice Hall, New Delhi.
- Fundamentals of Marketing, Stanton, Etzel, Walker, Tata-McGraw Hill, New Delhi.
- Marketing Management-Saxena, Rajan, Tata-McGraw Hill, New Delhi.
- Marketing Management, McCarthy, E.J.,
- Basic Marketing: A managerial approach, Irwin, New York.
- Modern Marketing Pillai R S, Bagavathi

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024**

Financial Management I

Name of the Course	:	Financial Management I (Introduction to Financial Management)
Course Code	:	UBAF204
Class	:	FYBAF
Semester	:	II
No of Credits	:	04
Nature	:	Practical
Type	:	Generic / Open Elective
Employability	:	<p>Financial management is an important activity in any organization. Learners will be able to ensure optimum use of funds. This subject is important for personal Financial Management. The finance career is a socially respected career option which is performance based on faster career growth.</p> <p>Learners can find employment as a project coordinator, financial services and research analyst, treasurer, controller, management trainee, and many other positions.</p>

Modules	Modules at Glance	No of Lectures
I	Introduction to Financial Management	15
II	Concepts in Valuation	15
III	Leverage	15
IV	Cost of Capital	15
Total		60

Course Outcomes:**Learners will be able to -**

1.	Enhance the abilities of learners to develop the objectives of Financial Management
2.	Understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3.	Enhance the abilities of learners for leverage and cost of capital analysis

Curriculum:

Modules	Modules / Units
I	Introduction to Financial Management
	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization
II	Concepts in Valuation
	The Time Value of Money Present Value Internal Rate of Return Bonds Returns the Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding
III	Leverage
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)
IV	Cost of Capital
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)

Learning Resources Recommended

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

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 Marks

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 40 Minutes)	20
Assignment to be asked	10
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

B. Semester End Evaluation – 60 Marks**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Write Short Notes. (Any 3 out of 5)	15
Q. 2	Full Length Practical Question OR	15
Q. 2	Full Length Practical Question	
Q. 3	Full Length Practical Question OR	15
Q. 3	Full Length Practical Question	
Q. 4	Full Length Practical Question OR	15
Q. 4	Full Length Practical Question	

Note - Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024**

Business Law II

Name of the Course	: Business Law II (Legal Aspects of Business)
Course Code	: UBAF205
Class	: FYBAF
Semester	: II
No of Credits	: 02
Nature	: Theory
Type	: Vocational Skill Course (VSC)
Employability	: Learner will appreciate the relevance of business laws to individuals and businesses. Learner will also gain knowledge of some important business laws and can apply it in individual, social and business life. Moreover, learner will acquire certain employability and business-related skills.

Modules	Modules at Glance	No of Lectures
I	Sale of Goods Act, 1930	10
II	Consumer Protection Act, 1986	10
III	Competition Act, 2002	10
Total		30

Course Outcomes:

Learners will be able to -

1.	It will enable the learner to understand the importance of business laws to individual and business.
2.	It will help the learner to acquire basic knowledge of some important business laws.
3.	It will allow the learner to apply knowledge in various spheres in life and business.

Curriculum:

Modules	Modules / Units
I	Sale of Goods Act, 1930
	Concept of Sale and Agreement to Sell, Essentials of Valid Contract of Sale; Distinguish between Sale and Agreement to Sell; Concepts of Goods, Price, Property in Goods. Unpaid Seller – Concept, Rights of Unpaid Seller. Doctrine of Caveat Emptor, Sale by Auction, Hire Purchase Agreement, Distinguish between Sale and Higher Purchase Agreement.
II	Consumer Protection Act, 1986
	Concept of Consumer Protection, Objects for Enactment of Act, Definitions – Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Goods, Services, Unfair Trade Practices, Restrictive Trade Practices. Consumer Protection Councils and Consumer Complaint Redressal Agencies – Establishment, Composition, Functioning, Jurisdiction and Powers.
III	Competition Act, 2002
	Concept, Objects, Salient Features. Abuse of Dominant Position – Concept, Legal Provisions; Anti-competition Agreements – Concept, Legal Provisions. Competition Commission of India – Establishment, Composition, Functions, Powers.

Learning Resources Recommended

1. Merchantile Law. By M. C.Kucchal and Vivek Kucchal. Vikas Publication.
2. Elements of Merchantile Law. By N. D. Kapoor. Sultan Chand & Sons (P) Ltd.
3. Business Law. By N. A. Charantimath. Himalaya Publishing House.
4. Law of Sale of Goods and Partnership: A Concise Study. By Dr. Nilima Chandiramani. Shroff Publishers.
5. The Sale of Goods Act. By P. Ramanatha Aiyar. University Book Agency.
6. Consumer Protection Act: A Commentary. By G.B. Reddy and Baglekar Akash Kumar. Eastern Book Company.
7. Consumer Protection Law. By Dr. S. R. Myneni. Law Book For Students | Asia Law House
8. Competition Law. By Neha Vyas. Eastern Book Company
9. Competition Law. By Krishan Keshav. Singhal Law Publications.

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A. Full Length Question B. Full Length Question C. Full Length Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024**

Entrepreneurship Management

Name of the Course	:	Entrepreneurship Management
Course Code	:	UBAF206
Class	:	FYBAF
Semester	:	II
No of Credits	:	02
Nature	:	Theory
Type	:	Skill Enhancement Course (SEC)
Employability	:	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers. To develop entrepreneurs & to prepare students to take the responsibility of the full line of management function of a company with special reference to the SME sector.

Modules	Modules at Glance	No of Lectures
I	Foundations of Entrepreneurship Development	12
II	Entrepreneur Project Development & Business Plan	09
III	Venture Development	09
Total		30

Course Outcomes:**Learners will be able to -**

1.	Understand: Define the concepts of Entrepreneurship Development, Entrepreneur, and Entrepreneurship, and explain their importance and significance in fostering entrepreneurial activities.
2.	Analyze: Examine the characteristics and qualities of successful entrepreneurs and assess how external influences, such as socio-cultural, political, economic, and personal factors, impact entrepreneurship development.
3.	Evaluate: Assess the role of entrepreneurial culture in promoting and sustaining Entrepreneurship Development within different environments.
4.	Synthesize: Formulate strategies to address the challenges faced by Women Entrepreneurs, and propose measures to promote the development of Women Entrepreneurs through Self Help Groups.
5.	Analyze: Examine the concept and growth of Social Entrepreneurship in India and analyze its impact on society and the economy.
6.	Generate: Generate innovative ideas for new product development or business ventures, considering sources of idea generation.
7.	Analyze: Conduct environmental scanning and SWOT analysis for a business idea or venture to identify strengths, weaknesses, opportunities, and threats.
8.	Create: Design a comprehensive business plan for an entrepreneurial venture, highlighting its scope, value, and implementation strategies.
9.	Analyze: Evaluate different sources of finance for a venture and analyze the requirements of fixed and working capital.
10.	Evaluate: Assess the prospects and potential challenges associated with setting up a new venture. Analyze: Analyze and discuss emerging trends in entrepreneurship and their implications for the entrepreneurial ecosystem.

Curriculum:

Modules	Modules / Units
I	Foundations of Entrepreneurship Development
	<p>Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur</p> <p>External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economic, Personal. Role of Entrepreneurial culture in Entrepreneurship Development</p> <p>Special Cases of Entrepreneurship Intrapreneur – Concept and Development of Intrapreneurship Social entrepreneurship– concept, development of Social entrepreneurship in India.</p>
II	Entrepreneur Project Development & Business Plan
	<p>Idea generation– Sources-Development of product /idea, Environmental scanning and SWOT analysis Creating Entrepreneurial Venture-Entrepreneurship Development Cycle Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan.</p>
III	Venture Development
	<p>Steps involved in starting of Venture Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects Marketing: Methods, Channel of Marketing, Marketing Institution and Assistance. New trends in entrepreneurship</p>

Learning Resources Recommended

- Entrepreneurial Development - S.S. Khanna
- Entrepreneurship & Small Business Management - CL Bansal, Haranand
- Publication Entrepreneurial Development in India - Sami Uddin, Mittal Publication

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Practical Question B) Full Length Practical Question C) Full Length Practical Question	20 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024**

English for Commercial Purpose II

Name of the Course	:	English for Commercial Purpose II
Course Code	:	UBAF207
Class	:	FYBAF
Semester	:	II
No of Credits	:	02
Nature	:	Theory and Tutorials
Type	:	Ability Enhancement Course (AEC)
Employability	:	The unit one of these syllabi will be helpful to learn the interview skills for all job seekers. The unit two helps to learn the drafting skills for various trade letters and reports which will be useful for both employment and entrepreneurship.

Modules	Modules at Glance	No of Lectures
I	Group Communication	15
II	Business Correspondence (Trade Letters) and Writing Skills	15
Total		30

Course Outcomes:

At the end of the course the learners would have:

1.	Enhanced interview skills
2.	Understood the standards of soft skills of the modern business world.
3.	Learnt the drafting skills necessary for different trade letters and reports.
4.	Understood the process of meetings and related responsibilities.

Curriculum:

Modules	Modules / Units
I	Group Communication
	<ul style="list-style-type: none"> • Interviews: Meaning, Process, Techniques and Types (Selection. Under stress, Grievance and Exit) • Meeting: Need and Importance, Conduct of Meeting and Group Dynamics, Role of Chairperson, Secretary and Participants, Notice, Agenda, Resolutions and Minutes
II	Business Correspondence (Trade Letters) and Writing Skills
	<ul style="list-style-type: none"> • Letter of Inquiry • Letter of Complaint, Claim and Adjustments • Sales Letters/ Promotional Leaflets and Fliers • RTI Letter • Consumer Grievance Redressal Letters • Drafting Business Proposals • Reports: Feasibility Report and Investigative Report

Learning Resources Recommended

- Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K.(1970) Organisational Management through Communication.
- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA. Board of Studies-in-Accountancy, University of Mumbai 57 | Page Reference Books
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu,C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Particulars	Marks
One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
One Assignment to be conducted in the given semester	05
Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q. 1	Multiple choice questions	10 Marks
Q. 2	A. Notice, Agenda, Resolutions OR Letter Writing (2 letters)	10 Marks 10 Marks
Q. 3	A. Report Writing OR Letter Writing (2 letters)	10 Marks 10 Marks

**Syllabus of Course of Bachelor of Commerce in Accounting and Finance (BAF)
Programme at Semester II
with Effect from the Academic Year 2023-2024**

Ethics in Accounting

Name of the Course	:	Ethics in Accounting
Course Code	:	UBAF208
Class	:	FYBAF
Semester	:	II
No of Credits	:	02
Nature	:	Theory
Type	:	Value Education (VE)
Employability	:	Ethics in accounting promote accuracy, openness, responsibility, and professionalism. Any business that put ethics first are more likely to build trust with their stakeholders, avoid financial losses, and be successful in the long. Any business must have an accountant, thus upholding accounting ethics is a requirement.

Modules	Modules at Glance	No of Lectures
I	Ethics in Accounting	15
II	Ethical Behaviour and Implications for Accountants	15
Total		30

Course Outcomes: Learners will be able to -

1 .	Stimulate ethical reflection, awareness, autonomy, responsibility, and compassion in student.
2 .	Provide learner with insight into important ethical principles and values, equip them with intellectual capacities.
3 .	Ensure learner follow the rules and procedures, thereby minimizing legal risk and have to take ethical decision, to keep out from serious trouble.
4 .	Constantly remind accountants of their obligation to practice ethical accounting in the interests of their clients, fellow professionals, and the general public.

Curriculum:

Modules	Modules / Units
Module I	Ethics in Accounting
	<p>Define Accounting Ethics – Distinguish between Accounting Ethics and Morality – Benefits of Accounting Ethics – Ethical dilemmas</p> <p>The importance of Ethics to Accounting professionals –Fundamental Principles relating to ethics – unethical behaviour –Threats and safeguard – Ethical conflict resolution</p> <p>Code establishes a conceptual framework for all professional accountants to ensure compliance with the fundamental principles of ethics: Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, Professional Behavior</p>
Module II	Ethical Behaviour and Implications for Accountants
	<p>Introduction, meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule-based approaches to accounting standards</p> <p>The principal-based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>

Learning Resources Recommended

- Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
- R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
- Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
- Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition

Evaluation Pattern 60:40

A. Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B. Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A. Full Length Question B. Full Length Question C. Full Length Question	20 Marks

Co-Curricular Courses (CC)

1. National Social Service

Name of the Course	:	National Social Service (NSS)
Course Code	:	GJCC101, GJCC201
Class	:	First & Second year of all undergraduate programme
Semester	:	I & II
No of Credits	:	02
Nature	:	Practical
Type	:	Co-curricular Course (CC)
Employability	:	<p>NSS provides vocational training to its members without charging any fees. NSS also helps the volunteers to develop personal and social skills, such as leadership, teamwork, communication, problem-solving, self-confidence, and civic responsibility. These skills are essential for any kind of employment and can make the volunteers more attractive to potential employers.</p> <p>NSS also exposes the volunteers to various social issues and challenges, such as poverty, illiteracy, health, environment, etc. This can help the volunteers to gain awareness and empathy for different communities and causes, and also inspire them to pursue careers that are aligned with their values and interests.</p> <p>NSS also provides opportunities for the volunteers to network with other students, teachers, professionals, and organisations that are involved in community service. This can help the volunteers to build their contacts and references, which can be useful for finding jobs or further education. These skills can help the volunteers to find jobs in various sectors or start their own businesses.</p>

Course Outcomes:

Learners will be able to -	
CO1	Develops the personality and character of the student youth through voluntary community service
CO2	Fosters a sense of social responsibility, civic awareness, national integration and secularism among the student.
CO3	Enhances the skills and knowledge of the student youth in various fields such as health, education, environment, disaster management, rural development, etc
CO4	Creates a pool of trained and motivated youth who can contribute to the nation building and social welfare
CO5	Promotes the spirit of volunteerism and service among the student youth and the society at large.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
College Level Activities (Street Play, Cleanliness, Tree Plantation, Health Camp, Blood Donation, Organ Donation, Awareness Programme, Rally, Demo of Disaster Management, Yuva Spathaha etc. Special Day Celebration)		
Community Level activity (Bandhara, Soak Pits, Village Adoption, Digital Literacy, NGO Collaboration Activity, Awareness Programme, Waste Collection Management at Ganapati Vacation, Swachha Bharat Mission, Beti Bachao Beti Padhao Abhiyan, Pulse Polio, Voter Awareness, Crop Insurance etc.)	02	60
Total	02	60

Co-Curricular Courses (CC)

2. National Cadet Corps

Name of the Course	:	National Cadet Corps (NCC)
Course Code	:	GJCC102, GJCC202
Class	:	First & Second year of all undergraduate programme
Semester	:	I & II
No of Credits	:	02
Nature	:	Practical
Type	:	Co-curricular Course (CC)
Employability	:	The National Cadet Corps (NCC) is the youth wing of the Indian Armed Forces with its headquarter in New Delhi, India. It is open to school and collegestudents on voluntary basis as a Tri-Color Services Organisation, comprising the Army, the Navy and the Air Force, engaged in developing the youth of the country into disciplined and patriotic citizens. They can work as officers in defense services, ANO at Schools and colleges; They can start their own business with skill of ship modelling, scuba diving and swimming. They can join in Police force, Security services. They can work in disaster Management.

Course Outcomes:

Learners will be able to -	
CO1	It aims to develop character, leadership, comradeship, secular outlook, adventurous spirit and selfless service among the youth.
CO2	It provides basic military training in small arms and drill to the cadets and exposes them to camp life, weapons training, war crafts, map reading, physical training and other skills.
CO3	It nurtures the youth towards leading and serving the nation throughout their life, regardless of their career.
CO4	It participates in various social service activities such as blood donation, tree plantation, disaster relief, traffic control, awareness campaigns and so on.
CO5	It offers opportunities for cadets to attend national and international camps, competitions, youth exchange programs, adventure activities and scholarships.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
<p>College Level Activities (Debate Competition on environmental issues, Street Play, Cleanliness, Tree Plantation, Health Camp, Blood Donation, Awareness Programme (Anti-drugs, Save Girl Child), Poster Making, Rally, Organisation of guest lectures for cyber security, Training of Disaster Management, Ship Modelling Training, Special Day Celebration etc.)</p> <p>Community Level activity (Guest lectures for Road Safety Awareness Programme, Traffic Controlling Management, Organisation of Ekata Run, Digital Literacy, NGO Collaboration Activity, Work as Police Mitra, Awareness Programme, Waste Collection Management at Ganapati Vacation, Punit Sagar Abhiyan, Plastic free Ossian, Swachha Bharat Mission, Save Girl Child, Pulse Polio, Voter Awareness, Participation in Various camps at National and International Levels etc.)</p>	02	60
Total	02	60

Co-Curricular Courses (CC)

3. Sports & Yoga

Name of the Course	: Sports & Yoga
Course Code	: GJCC103, GJCC203
Class	: First & Second year of all undergraduate programme
Semester	: I & II
No of Credits	: 02
Nature	: Practical
Type	: Co-curricular Course (CC)
Employability	: <p>Sports marketing: This is a position for a sports marketing at Sports shops. Sports marketing professionals are responsible for promoting and selling sports products, provides services, manage events, or teams to the target audience. They use various strategies and channels, such as advertising, social media, sponsorships, endorsements, merchandising, and public relations, to create awareness and generate revenue for the sports industry.</p> <p>Sports teacher: This is a full time position for a Sports teachers are educators who teach physical education and sports skills to students of different age groups and levels. They plan and conduct lessons, activities, games, and assessments that help students develop their fitness, health, and motor skills. They also monitor and evaluate the students' progress and performance.</p> <p>Yoga is a holistic practice that involves physical, mental, and spiritual aspects.</p> <p>You can find work as Yoga instructor at gyms, schools, health centers, housing societies and large organizations.</p>

Course Outcomes:

Learners will be able to -	
CO1	Improve physical health, such as lower risk of chronic diseases, better fitness, and lower body mass index
CO2	Improve mental health, such as lower stress levels, higher self-esteem, and lower depression and anxiety
CO3	Improve social skills, such as teamwork, communication, empathy, and pro-social behaviour
CO4	Improved flexibility: Yoga can help increase the range of motion and mobility of your joints and muscles. This can reduce stiffness, pain, and risk of injury. Yoga can also slow down the loss of flexibility that comes with aging
CO5	Stress relief: Yoga can help lower your cortisol levels, which are associated with stress and anxiety. Yoga can also promote relaxation, mindfulness, and positive mood through breathing exercises, meditation, and chanting
CO6	Mental health: Yoga can help alleviate symptoms of depression, anxiety, and other mental disorders by regulating your mood, enhancing your self-esteem, and increasing your resilience.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
College Level Activities (Athletics, Kabaddi, Kho-Kho, Volleyball, Football, Cricket, Badminton, Chess, Table Tennis, Tug of War, Power-lifting, Bodybuilding) (Various Aasan, Pranayam, Meditation)		
University / National / International Level activity (Athletics, Kabaddi, Kho-Kho, Volleyball, Football, Cricket, Badminton, Chess, Table Tennis, Tug of War, Power-lifting, Bodybuilding)	02	60
Total	02	60

Co-Curricular Courses (CC)

4. Cultural

Name of the Course	: Cultural
Course Code	: GJCC104, GJCC204
Class	: First & Second year of all undergraduate programme
Semester	: I & II
No of Credits	: 02
Nature	: Practical
Type	: Co-curricular Course (CC)
Employability	: Director / Assistant Director / Art Director Producer / Assistant Producer Actor / Actress / Side-actor / Lead actor Casting Director / Assistant Casting / Anchoring Writer / Story Writer Costume Designer Make up men / Hair Dresser Light designer/ Light operator Mimicry Artist Singer/ Corus Choreographer Programme Manager

Course Outcomes:

Learners will be able to -	
CO1	Increased cultural awareness and appreciation of diversity
CO2	Enhanced creativity and self-expression
CO3	Improved academic performance and learning skills
CO4	Greater social cohesion and civic participation
CO5	Better health, well-being and self-esteem

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
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<p>College Level Activities (Elocution, Indian Classic Instrumental, Indian Group Songs, Western Vocal Solo, Classical Vocal solo, Debate, One Act Play, Skit, Mono Act, Mime, Skit, Fine Arts, Indian Folk Dance)</p>		
<p>University / National / International Level activity (Elocution, Indian Classic Instrumental, Indian Group Songs, Western Vocal Solo, Classical Vocal solo, Debate, One Act Play, Skit, Mono Act, Mime, Skit, Fine Arts, Indian Folk Dance, Group Dance, Group Song, Any Group Activity, Patriotic song at college on 15th August, Annual Zep Event Management)</p>	02	60
Total	02	60

Co-Curricular Courses (CC)

5. Career Katta Courses

Name of the Course	: Career Katta Courses
Course Code	: GJCC105, GJCC205
Class	: First & Second year of all undergraduate programme
Semester	: I & II
No of Credits	: 02
Nature	: Practical
Type	: Co-curricular Course (CC)
Employability	: Career Katta is initiated jointly by the Maharashtra Information Technology Support Centre (MITSC) and Maharashtra State Higher and Technical Department. Its motto is to provide value-added skilled human resources. To develop entrepreneurial skills among the youth it has started 'Udyojak Aaplya Bhetila', and to make the burocrates and Officers it has started IAS Aaplya Bhetila. Only 365/- charge for three years. The tremendous video lecture provides freely through its youtube channel. The LRC website has provided here the link of this youtube channel named Uva Jagar Abhiyan. Bhartiya Sanvidhaanache Parayan, Vruttapatra Vedh, etc. are linked on this portal.

Course Outcomes:

Learners will be able to -	
CO1	To Mentor students for UPSC Exams
CO2	To Mentor students for Competitive exam
CO3	To provide guidance to students from eminent personalities.
CO4	To develop entrepreneurial skills among the youth
CO5	To provide guidance to students from entrepreneurs at international level.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
Participation in Career Katta Various Courses	02	60
Total	02	60

Co-Curricular Courses (CC)

6. Life Long Learning

Name of the Course	:	Life Long Learning
Course Code	:	GJCC106, GJCC206
Class	:	First & Second year of all undergraduate programme
Semester	:	I & II
No of Credits	:	02
Nature	:	Practical
Type	:	Co-curricular Course (CC)
Employability	:	Lifelong learning is a commitment to self-improvement through continuous education. It's a phrase used to describe self-development, whether that be personal, professional or academic. Careers expert Blair Slater defines lifelong learning as the ability to adapt and continuously learn new skills. It's the key to enhancing your employability.

Course Outcomes:

Learners will be able to -	
CO1	Renewed self-motivation.
CO2	Recognition of personal interests and goals.
CO3	Improvement in other personal and professional skills.
CO4	Improved self-confidence.
CO5	Recognize your own personal interests and goals.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
College Level Activities (Completion of Project, Participate in every activity at college level)	02	60
Community Level activity (Survey and any social activity)		
Total	02	60

Co-Curricular Courses (CC)

7. Research SHODHVEDH -AVISHKAR

Name of the Course	:	Research SHODHVEDH -AVISHKAR
Course Code	:	GJCC107, GJCC207
Class	:	First & Second year of all undergraduate programme
Semester	:	I & II
No of Credits	:	02
Nature	:	Practical
Type	:	Co-curricular Course (CC)
Employability	:	Research activity is conducted in each and every field of Humanities and social science, Pure Science, Languages, technology etc. Technology is updated continuously with the help of research.

Course Outcomes:

Learners will be able to -	
CO1	Enhance the students' critical thinking, problem-solving, and analytical skills by exposing them to various methods, sources, and perspectives of research.
CO2	Foster the students' curiosity, creativity, and innovation by allowing them to explore topics of their interest and generate new knowledge or solutions.
CO3	Improve the students' communication, collaboration, and presentation skills by requiring them to work with peers, mentors, and experts and share their findings with others.
CO4	Increase the students' confidence, motivation, and satisfaction by giving them opportunities to apply their learning, demonstrate their abilities, and receive feedback and recognition.
CO5	Prepare the students for future academic or professional careers by exposing them to the standards, expectations, and challenges of research in different fields and disciplines.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
College Level Activities (Shodhvedh) University / National / International Level Research paper Publication (Participation in any activity at zonal/ University / State level competition Avishkar / State / National / International level publication of research paper)	02	60
Total	02	60

Co-Curricular Courses (CC)

8. Science Association

Name of the Course	:	Science Association
Course Code	:	GJCC108, GJCC208
Class	:	First & Second year of all undergraduate programme
Semester	:	I & II
No of Credits	:	02
Nature	:	Practical
Type	:	Co-curricular Course (CC)
Employability	:	<p>Science Association offers students the chance to do science related activities that extend and enhance the science they experience in classroom. It develops scientific attitude, scientific interest, scientific writing and communication skills, quality to participate in different scientific activities.</p> <p>Learners can also learn how to apply scientific knowledge and methods to solve problems and generate new ideas. They can work with other participants who share same interest and passion. Science learner can also learn how to contribute to the common goal.</p> <p>Exposing student to nature will enhance their critical thinking to various environmental issues and challenges such as biodiversity loss, pollution, deforestation, etc.</p> <p>Students can analyze and evaluate information from different sources as well as learn how to generate an applied solution creatively.</p> <p>Students can gain practical experience in using professional equipments like telescope.</p>

Course Outcomes:

Learners will be able to -	
CO1	To provide proper incentive and inspiration for the pursuit of scientific knowledge in a vigorous way, by broadening learner's scientific outlook.
CO2	To enhance critical thinking, problem-solving and analytical skills by exposing him/her to various methods, sources and perspectives of research.
CO3	To provide opportunities for bringing college students close to the society, nature and to acquaint the people with the services and contribution of science in their life.
CO4	It aims to develops among the student, the spirit and attitude of healthy competition for individual and social causes.
CO5	To develop students' interest and participation in practical application of the knowledge related to different branches of science.

Internal Evaluation	Credit	Hours
Cleanliness of lab, decorating walls of lab, Poster Making, Organization of guest lectures, alumni talk, Participation in inter college science fest, Science model making competition, Scientific paper presentation, Essay writing competition, writing sci-fi book review, Participation in seminar, workshop, elocution and Science quiz, creating poems, slogans related to environment/environmental issues, tree plantation, Study tours, Treaking . Shodhvedh, Avishkar, papar publications, national Science Day programme, essay competition, Annual Adhiveshan organised by Marathi Vidnyan Parishad, student training at Marathi Vidnyan Parishad central unit Mumbai, participation in various activities related to astro physics.	02	60
Total	02	60

Co-Curricular Courses (CC)

9. Film Club

Name of the Course	: Film Club
Course Code	: GJCC109, GJCC209
Class	: First & Second year of all undergraduate programme
Semester	: I & II
No of Credits	: 02
Nature	: Practical
Type	: Co-curricular Course (CC)
Employability	: <p>Communication skills: Being able to express yourself clearly and confidently, both verbally and in writing, is essential for any film-related job. You need to be able to communicate your ideas, opinions, feedback, and instructions to others in a respectful and professional manner. Communication skills also include listening, presenting, and negotiating skills.</p> <p>Teamwork skills: Working in film requires collaboration and cooperation with different people, such as directors, actors, producers, technicians, and editors. You need to be able to work well with others, respect their views and contributions, and support them when needed. Teamwork skills also include leadership, delegation, and conflict management skills.</p> <p>Creativity skills: Film is a creative medium that allows you to express your vision and imagination. You need to be able to think outside the box, generate original ideas, and solve problems creatively. Creativity skills also include innovation, adaptability, and flexibility skills.</p> <p>Organisational skills: Film projects involve planning, scheduling, budgeting, and managing resources. You need to be able to organise your work efficiently, prioritise your tasks, meet deadlines, and follow instructions. Organisational skills also include time management, attention to detail, and multitasking skills.</p> <p>Technical skills: Depending on the role you want to pursue in film, you may need to have some technical skills that are relevant to the field. For example, if you want to be a cinematographer, you need to know how to operate a camera, adjust lighting, and edit footage. Technical skills also include computer literacy, software proficiency, and data analysis skills.</p>

Course Outcomes:

Learners will be able to -	
CO1	You can improve your communication skills by expressing your thoughts and opinions about the films you watch, writing reviews or scripts, presenting your ideas or feedback, and listening to others.
CO2	You can enhance your teamwork skills by collaborating with other club members on film projects, respecting their views and contributions, supporting them when needed, and taking on different roles.
CO3	You can develop your creativity skills by exploring different genres and styles of film, generating original ideas, solving problems creatively, and adapting to different situations.
CO4	You can boost your organizational skills by planning and scheduling your film activities, prioritizing your tasks, meeting deadlines, and following instructions.
CO5	You can acquire or improve your technical skills by learning how to operate a camera, adjust lighting, edit footage, use software, and analyse data.
CO6	You can also enjoy the social benefits of film club by making new friends, having fun, sharing your passion for film, and creating a sense of unity and belonging.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
Participation in GJC Film Club (Participation in workshops on State and National level, web series Screening, every activity /Film organized by GJC Film Club and attendat least 5 films in a year.)	02	60
Critics / Group Discussion on watched film (Actively participation in group discussion on said film)		
Total	02	60

Co-Curricular Courses (CC)

10. Infotech Courses

Name of the Course	: Infotech Courses
Course Code	: GJCC110, GJCC210
Class	: First & Second year of all undergraduate programme
Semester	: I & II
No of Credits	: 02
Nature	: Practical
Type	: Co-curricular Course (CC)
Employability	: Infotech Springboard project is run by Infosys Pvt. Ltd., Bangalore and Government of Maharashtra. More than 3900 courses available on the website of Infosys Springboard. The courses are based on topics like computer system, Personality Development, Arts, Science, etc. Courses are free and students can get certificate on successful completion of course. Since certificates are titled with Infosys Pvt. Ltd., Bangalore hence resume of the students will get enhance. Learners can benefit from the knowledgebase and experience of 4 decades of Infosys Pvt. Ltd. as an enterprise. These courses help students to develop their skills in computer system and as well as related with overall personality. The students will be aware of new technologies and will get easy way to adopt new technique.

Course Outcomes:

Learners will be able to -	
CO1	Students get awareness about new technologies.
CO2	Students enhance their knowledge regarding technology and overall personality development.

Completion of Co-curricular Course will be certified by Co-ordinator of the Course considering participation of learner in the different activities as specified	Credit	Hours
Participation in Infosys Various Courses	02	60
Total	02	60



Place – Ratnagiri
Date – 09.05.2024

Head of the Department
B.Com. Accounting & Finance