

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 Second Year Bachelor of Commerce in Accounting & Finance (BAF)
for the Semester III & Semester IV**

Under Choice Based Credit System (CBCS)

To be implemented from Academic Year 2024-2025 Progressively

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 (CBCS)**

Course Structure (Autonomous)

SYBAF

(To be implemented from the Academic Year – 2024-2025)

No. of Course	Semester III	Credits	No. of Course	Semester IV	Credits
	Discipline Specific Course (DSC)			Discipline Specific Course (DSC)	
	Major			Major	
UBAF301	Financial Accounting III	04	UBAF401	Financial Accounting IV	04
UBAF302	Cost Accounting II	04	UBAF402	Cost Accounting III	04
	Minor			Minor	
UBAF303	Marketing II (Brand Management)	04	UBAF403	Marketing III (Event Marketing)	04
	Generic / Open Elective			Generic / Open Elective	
UBAF304	Financial Management II	02	UBAF404	Business Economics II	02
	Ability Enhancement Course (AEC) Any 1			Ability Enhancement Course (AEC) Any 1	
UAAEC MAR301	Marathi: Communication Skill-I	02	UAAEC MAR401	Marathi: Communication Skill-II	02
UAAEC HIN302	Hindi: Communication Skill-I		UAAEC HIN402	Hindi: Communication Skill-II	
UAAEC SAN303	Sanskrit : Communication Skill-I		UAAEC SAN403	Sanskrit : Communication Skill-II	
UAAEC URD304	Urdu : Communication Skill-I		UAAEC URD404	Urdu : Communication Skill-II	
	Vocational Skill Course (VSC)			Skill Enhancement Course (SEC)	
UBAF305	Business Law III	02	UBAF405	Management Accounting I	02
	Co-Curricular Courses (CC)Field Project (FP)			Co-Curricular Courses (CC) Community Engagement Project (CEP)	
UGJCFP 301	Field Project (FP)	02	UGJCFP 401	Community Engagement Project (CEP)	02

	Any one course from the List given below of CC	02		Any one course from the List given below of CC	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
GJCC301	National Social Service (NSS)	GJCC401	National Social Service (NSS)
GJCC302	National Cadet Corps (NCC)	GJCC402	National Cadet Corps (NCC)
GJCC303	Sports & Yoga	GJCC403	Sports & Yoga
GJCC304	Cultural	GJCC404	Cultural
GJCC305	Career Katta	GJCC405	Career Katta
GJCC306	Life Long Learning	GJCC406	Life Long Learning
GJCC307	Shodhvedh / Avishkar Projects	GJCC407	Shodhvedh / Avishkar Projects
GJCC308	Science Association	GJCC408	Science Association
GJCC309	Film Club	GJCC409	Film Club
GJCC310	Infotech Courses	GJCC410	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) or 40% of 50 (20 Marks)

Sr. No.	Particulars	4 Credits Subjects Marks	2 Credits Subjects Marks
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) or 60% of 50 marks (30 Marks)

Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

1. There shall be four / five 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 (for 100 Marks examination i.e. 16 out of 40) and (for 50 marks examination i.e. 8 out of 20) in the Internal Assessment. 40% marks in Semester End Examination (for 100 Marks examination i.e. 24 out of 60) or (50 marks examination i.e. 12 out of 30) 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

Bachelor of Commerce in Accounting & Finance (BAF) Programme

Under Choice Based Credit System Course Structure

(To be implemented from the Academic Year: 2024-2025)

No. of Course	Semester III	Credits
	Discipline Specific Course (DSC)	
	Major	
UBAF301	Financial Accounting III	04
UBAF302	Cost Accounting II	04
	Minor	
UBAF303	Marketing II (Brand Management)	04
	Generic / Open Elective	
UBAF304	Financial Management II	02
	Ability Enhancement Course (AEC) Any 1	
UAAEC MAR301	Marathi: Communication Skill-I	02
UAAEC HIN302	Hindi: Communication Skill-I	
UAAEC SAN303	Sanskrit : Communication Skill-I	
UAAEC URD304	Urdu : Communication Skill-I	
	Vocational Skill Course (VSC)	
UBAF305	Business Law III	02
	Co-Curricular Courses (CC)Field Project (FP)	
UGJCFP301	Field Project (FP)	02
	Any one course from the List given below of CC	02
	Total Credits	22

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

Course Code	Semester III
GJCC301	National Social Service (NSS)
GJCC302	National Cadet Corps (NCC)
GJCC303	Sports & Yoga
GJCC304	Cultural
GJCC305	Career Katta
GJCC306	Life Long Learning
GJCC307	Shodhvedh / Avishkar Projects
GJCC308	Science Association
GJCC309	Film Club
GJCC310	Infotech Courses

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

Programme at Semester III

with effect from the Academic Year 2024-2025

Financial Accounting III

Name of the Course	:	Financial Accounting III (Special Accounting Areas)
Course Code	:	UBAF301
Class	:	SYBAF
Semester	:	III
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	The employability of individuals with expertise in partnership final accounts is significant, particularly in roles that involve accounting, auditing, and financial management in businesses operating as partnerships. Expertise in partnership final accounts, Piecemeal Distribution of Cash, Amalgamation of Firms & Foreign Currency Translation opens up a range of career opportunities in accounting, auditing, financial analysis, tax, and advisory services.

Module No.	Modules at Glance	No of Lectures
I	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	20
II	Piecemeal Distribution of Cash	15
III	Amalgamation of Firms	15
IV	Accounting of Transactions of Foreign Currency	10
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Assess the financial performance and position of a partnership through the Final accounts.
CO2	Implement dissolution of partnership firm with the technique of Piecemeal Distribution of Cash in practical manner.
CO3	Understanding the purchase consideration by net assets methods prior to the combination of a partnership firm and completing the acquisition in accordance with the partnership legislation after considering various adjustments.
CO4	Convert foreign currency translation into Indian currency in practical manner.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	20
	<p>Methods of maintaining capital account – Fixed capital method & Fluctuating Capital Method</p> <p>The effects on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis</p> <p>Other Adjustments & treatments –</p> <ul style="list-style-type: none"> ○ Adjustment of Goodwill as per AS 10 – Goodwill raised & written off ○ Outstanding Expenses & prepaid expenses ○ Income received in advance ○ Accrued Interest on Investment & Loans ○ Depreciation on Fixed Assets ○ Write off intangible & fictitious assets ○ Interest on Partners Capital, Interest on Drawings, Salary to Partners, Interest on partners loan & business expenses paid by the partner ○ Old & new Provision for Doubtfull debts ○ Stock lost by fire / theft/ flood and claim receivable 	

	<ul style="list-style-type: none"> ○ All adjustments related to topics <p>Excluding Questions where admission / retirement / death takes place in the same year</p>	
II	Piecemeal Distribution of Cash	15
	<p>Excess Capital Method only Preparation of Statement of Excess Capital Preparation of Statement showing piecemeal distribution of cash Order of payment Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses /amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method</p>	
III	Amalgamation of Firms	15
	<p>Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm after amalgamation Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firms</p>	
IV	Accounting of Transactions of Foreign Currency	10
	<p>Definitions as per : AS 11 Journal entries for Export of Goods, Journal Entries for Import of Goods, Journal Entries for foreign loan, Journal entries for import of assets Preparation of Foreign Exchange Fluctuation Account Computation and treatment of exchange rate difference</p>	

Note: Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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
- 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 Short Notes to be asked 05, write any 03	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 III

with effect from the Academic Year 2024-2025

Cost Accounting II

Name of the Course	:	Cost Accounting II (Methods of Costing)
Course Code	:	UBAF302
Class	:	SYBAF
Semester	:	III
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	Use cost sheets as reference documents to help manage purchasing and production costs, and to find the right selling prices for products and services. Understanding contract costing opens up career opportunities in industries that heavily rely on project-based work. Job roles may include project accountant, cost analyst, financial controller, or management accountant in sectors like construction, engineering, and manufacturing.

Module No.	Modules at Glance	No of Lectures
I	Classification of Costs and Cost Sheets	15
II	Reconciliation of Cost and Financial Accounts	15
III	Contract Costing	15
IV	Process Costing	15
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Acquired skill of application of cost sheet with determine prices.
CO2	Find reasons for the distinction between financial accounting and cost accounting and Apply accounting principles to investigate and resolve discrepancies, ensuring that transactions are accurately recorded and reported.
CO3	Apply calculation of pricing of large size contract by contract costing and solve practical problems.
CO4	Understand the technique of determination of the price at the time of running the manufacturing process by process costing in a practical manner.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Classification of Cost and Cost Sheets	15
	Classification of cost, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet	
II	Reconciliation of Cost and Financial Accounts	15
	Calculation of Profit as per cost accounts Calculation of Profit as per financial accounts Practical problems based on reconciliation of profit as per cost accounts and profit as per Financial accounts	
III	Contract Costing	15
	Concepts – Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems on the basis of type of contracts	
IV	Process Costing	15
	Concepts: Process loss, Abnormal Gains, Abnormal loss, Joint product, By- product. Excluding: Equivalent units, Inter-process profit	

	Practical problems based on Process Costing and joint product and By- product	
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Learning Resources Recommended

- Lecture on costing by Swaminathan published by S.Chand & Co. Practical costing by Khanna Pandey and Ahuja published by S.Chand & Co.
- Cost Accounting by C S Rayudu published by Tata McGraw Hills Cost Accounting by Jawaharlal published by Tata McGraw Hills Theory and problems of Cost and Management accounting by M Y Khan and P K Jain published by Tata McGraw Hills
- Cost Accounting by Ravi M Kishore published by Taxmann ltd. Cost Accounting by N K Prasad Cost Accounting- Theory and Practice by B K Bhar
- Cost Accounting- Theory and Practice by M N Arora published by Practical Costing by P C Tulsian published by Vikas Publishing house
- Cost Accounting- Text and problems by M C Shukla, T S Grewal and M P Gupta published by S.Chand
- Cost Accounting- Problems and solutions by V K Saxena C D Vashist published by S.Chand
- Cost Accounting by S P Jain and K L Narang published by Kalyani
- Cost Accounting- Principles and practice by M N Arora published by Vikas Principles of Management Accounting by Anthony Robert published by Richard Irwin Inc
- Cost Accounting- A Managerial emphasis by Horngreen, Charles, Foster and Datar published by Prentice Hall of India

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 Short Notes to be asked 05 write any 03	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 III

with effect from the Academic Year 2024-2025

Marketing II (Brand Management)

Name of the Course	:	Marketing II (Brand Management)
Course Code	:	UBAF303
Class	:	SYBAF
Semester	:	III
No of Credits	:	04
Nature	:	Theory
Type	:	Minor
Employability	:	Brand management plays a crucial role in the success of businesses across various industries. Learners will get various opportunities like, Brand Manager, Product Manager, Marketing Manager, Public Relations Specialist, Brand Analyst, Social Media Manager, etc. A combination of strategic thinking, creativity, digital marketing expertise, and the ability to collaborate across functions makes professionals in this field highly valuable to organizations of all sizes and industries.

Module No.	Modules at Glance	No of Lectures
I	Introduction to Brand Management	15
II	Planning and Implementing Brand Marketing Programs	15
III	Measuring and Interpreting Brand Performance	15
IV	Growing and Sustaining Brand Equity	15
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Analyze and discuss different branding strategies used by organizations to create, develop, and maintain their brands.
CO2	Evaluate and assess existing brands through case studies and real-world examples.
CO3	Explore various channels and methods for communicating a brand's message to the target audience, including advertising, social media, and public relations.
CO4	Understand the ethical and legal considerations in brand management, including issues related to brand integrity, copyright and trademark.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to Brand Management	15
	<p>Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE),</p> <p>Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks,</p> <p>Brand Positioning: Meaning, Importance, Basis</p>	
II	Planning and Implementing Brand Marketing Programs	15
	<p>Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements</p> <p>Integrating Marketing Programs and Activities</p> <p>Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing</p> <p>Product Strategy: Perceived Quality and Relationship Marketing</p> <p>Pricing Strategy: Setting Prices to Build Brand Equity</p> <p>Channel Strategy: Direct, Indirect Channels</p> <p>Promotion Strategy: Developing Integrated Marketing Communication Programs</p> <p>Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.</p>	

III	Measuring and Interpreting Brand Performance	15
	<p>The Brand Value Chain</p> <p>Measuring Sources of Brand Equity:</p> <p>Qualitative Research Techniques: Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association</p> <p>Quantitative Research Techniques: Brand Awareness: Recognition, Recall, Brand Image, Brand Responses</p> <p>Young and Rubicam's Brand Asset Valuator</p> <p>Measuring Outcomes of Brand Equity</p> <p>Comparative Methods: Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis</p> <p>Holistic Methods: Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand's Brand Valuation Methodology</p>	
IV	Growing and Sustaining Brand Equity	15
	<p>Designing & Implementing Branding Strategies:</p> <p>Brand Architecture: Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy</p> <p>Brand Hierarchy: Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels</p> <p>Cause Marketing to Build Brand Equity: Meaning of Cause Marketing, Advantages, Green Marketing</p> <p>Brand Extensions:</p> <p>Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity</p> <p>Managing Brands over Time: Reinforcing Brands, Revitalising Brands</p> <p>Building Global Customer Based Brand Equity</p>	

Learning Resources Recommended

- Keller Kevin Lane, Strategic Brand Management: Building, Measuring and Managing Brand Equity
- Keller Kevin Lane, Strategic Brand Management-2008
- Elliot, Richard, Strategic Brand Management-2008
- Kapferer, Jean-Noel, Strategic Brand Management-2000
- Kishen, Ram, Strategic Brand Management- 2013
- Keller Kevin Lane, Strategic Brand Management 4e-2015

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
Total	40

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)	08 Marks 07 Marks
Q-1	OR Write Short Notes. (Any 3 out of 5)	15 Marks

Q-2	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-3	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-4	Solve the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks

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

Programme at Semester III

with effect from the Academic Year 2024-2025

Financial Management II

Name of the Course	:	Financial Management II
Course Code	:	UBAF304
Class	:	SYBAF
Semester	:	III
No of Credits	:	02
Nature	:	Practical
Type	:	Generic / Open Elective
Employability	:	Studying capital budgeting & credit Management can lead to several outcomes and enhance employability in various fields. Financial analysis skills: Capital budgeting courses often cover financial statement analysis, cash flow analysis, and investment evaluation techniques. These skills are sought after in roles such as financial analyst, investment analyst, and corporate finance positions. Decision-making abilities: Capital budgeting education helps students develop critical thinking and problem-solving skills, which are essential in roles such as financial manager, investment manager, and strategic planner. Understanding of credit risk: Students gain knowledge of assessing credit risk, understanding credit scoring models, and managing credit exposure. This expertise is valuable in roles such as credit analyst, risk manager, and underwriter. Financial analysis skills: Credit management courses often cover financial statement analysis, ratio analysis, and cash flow management. These skills are sought after in roles such as financial analyst, investment analyst, and corporate finance positions.

Module No.	Modules at Glance	No of Lectures
I	Capital Budgeting – Project Planning & Risk Analysis	15
II	Credit Management	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	Understand Financial Concepts including time value of money, risk and return, cost of capital, and financial markets.
CO2	Analysis financial skills which develop students' ability to analyze financial statements, interpret financial ratios, and evaluate the financial performance of companies.
CO3	Understand capital budgeting techniques such as net present value (NPV), internal rate of return (IRR), payback period, and profitability index. Students should be able to apply these techniques to make investment decisions.
CO4	Understand risk management about different types of financial risks, including market risk, credit risk, and operational risk. Students should learn how to identify, assess, and manage these risks within a corporate context

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Capital Budgeting – Project Planning & Risk Analysis	15
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.	
II	Credit Management	15
	Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India	

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
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain

Evaluation Pattern - 30 : 20

A. Internal Evaluation – 40 % of 50 (20 Marks)

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	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	Objective Questions	05
	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) OR Write Short Notes. (Any 3 out of 5)	05 10
Q. 2	Answer the following questions. (Any 2) A) Full Length Practical Question B) Full Length Practical Question C) Full Length Practical Question	20

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

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Ability Enhancement Course

Name of the Course	:	Marathi: Communication Skill-I (मराठी : संवाद कौशल्ये -I)
Course Code	:	UAAECMAR301
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	III
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)
Employability	:	मुद्रितशोधक म्हणून प्रकाशन व्यवसायामध्ये कार्य करू शकतील. कार्यक्रमांचे सूत्रसंचालन करू शकतील. व्यावहारिक मराठीचे प्राथमिक स्तरावरील काम करण्याइतपत विद्यार्थी तयार होतील.

Module No.	Modules at Glance	No of Lectures
I	प्रमाण मराठी लेखन नियम आणि युनिकोड टायपिंग	15
II	मराठीतून सूत्रसंचालन	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	मराठी लेखनविषयक शासन नियम माहीत होतील.
CO2	व्यावहारिक मराठीचे ज्ञान होईल.
CO3	कार्यक्रमांचे सूत्रसंचालन करता येईल.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	प्रमाण मराठी लेखन नियम आणि युनिकोड टायपिंग	15
	मराठी साहित्य महामंडळाने तयार केलेल्या आणि शासनमान्य असणाऱ्या 18 नियमांचा परिचय मोबाईल आणि संगणकावर मराठीतून लेखन	
II	मराठीतून सूत्रसंचालन	15
	विविध कार्यक्रमांसाठी कार्यक्रम पत्रिका तयार करणे सूत्रसंचालनाची संहिता लिहून काढणे, प्रात्यक्षिक	

Learning Resources Recommended**संदर्भ पुस्तके**

१. व्यावहारिक मराठी, ल. रा. नासिराबादकर, फडके प्रकाशन कोल्हापूर.
२. व्यावहारिक मराठी, संपादक: कल्याण काळे, द. दि. पुंडे, निराली प्रकाशन पुणे.
३. व्यावहारिक मराठी, (य. प्र. कुलकर्णी गौरवग्रंथ) संपादक : स्नेहल तावरे, स्नेहवर्धन पुणे
४. सुगम मराठी व्याकरण आणि लेखन, मो.रा.वाळंबे, नितीन प्रकाशन, पुणे
५. मराठी लेखन मार्गदर्शिका, यास्मिन शेख, राज्य मराठी विकास संस्था, मुंबई

Evaluation Pattern - 60 : 40**A) Internal Evaluation – 40 % of 50 (20 Marks)**

Particulars	Marks
एक वर्गचाचणी / ऑनलाईन परीक्षा दिलेल्या सत्रात होईल. (वेळ – २० मिनिटे)	10
गृहपाठ	05
वर्गातर्गत उपक्रमात सहभाग, एकूण प्रतिसाद, शिष्टाचार आणि नेतृत्वगुण	05
एकूण	20

B) Semester End Examination: 60% of 50 (30 Marks)**प्रश्नपत्रिकेचे स्वरूप**

एकूण गुण : – 30

एकूण प्रश्न – 02

कालावधी – एक तास

Question No	Particulars	Marks
Q. 1	वस्तुनिष्ठ प्रश्न A) उपप्रश्न 05 (05 Marks) B) उपप्रश्न 05 (05 Marks) (बहुपर्यायी /चूक-बरोबर/जोड्या लावा/गाळांतरे) किंवा टीपा लिहा (तीनपैकी दोन)	05 05 10
Q. 2	खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) अ. दीर्घोत्तरी प्रश्न ब. दीर्घोत्तरी प्रश्न क. दीर्घोत्तरी प्रश्न	20

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Ability Enhancement Course

Name of the Course	:	हिंदी : संभाषण कौशल्ये - I (Hindi Communication Skills - I)
Course Code	:	UAAECHIN302
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	III
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)

Module No.	Modules at Glance	No of Lectures
I	हिंदी भाषा	15
II	संभाषण कौशल्ये -	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	विद्यार्थी को हिंदी भाषा के उद्भव और विकासका ज्ञान प्राप्त होगा ।
CO2	विद्यार्थी को हिंदी भाषा के महत्व और विभिन्न रूपों का ज्ञान प्राप्त होगा ।
CO3	विद्यार्थी को संभाषण कला के मूलभूत सिद्धांतों व भाषायी तकनीक का ज्ञान प्राप्त होगा ।
CO4	विद्यार्थी संभाषण - कला के विभिन्न रूपों से परिचित होगा ।
CO5	विद्यार्थी संभाषण कला में निष्णात जनसंचार के विभिन्न क्षेत्रों में रोजगार पा सकेगा ।

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	हिंदी भाषा	15
	<ul style="list-style-type: none">• हिंदी भाषा का उद्भव और विकास• हिंदी भाषा का महत्व• हिंदी भाषा के विभिन्न रूप	
II	संभाषण कौशल्ये -	15
	<ul style="list-style-type: none">• संभाषण अर्थ, परिभाषा और स्वरूप• संभाषण के विविध रूप - वार्तालाप, व्याख्यान, वाद-विवाद, एकालाप, उद्धोषणा (अनाउन्समेंट), संचालन (एंकरिंग) । समाचार वाचन (रेडियो, टी. वी.), मंचीय वाचन (कविता, कहानी, व्यंग) आदि ।• संभाषण कला के प्रमुख उपादान - यथेष्ट भाषा ज्ञान, मानक उच्चारण, सटीक प्रस्तुति, अन्तराल-ध्वनि (वॉल्यूम), वेग, लहजा (एक्सेण्ट) आदि ।• पारिभाषिक शब्दावली : अर्थ, परिभाषा और महत्व	

Learning Resources Recommended

1. हिंदी भाषा का उद्भव और विकास - डॉ. उदयनारायण तिवारी
2. हिंदी भाषा डॉ. भोलानाथ तिवारी -
3. सामान्य भाषा विज्ञान सैद्धांतिक विवेचन - डॉ. विद्यासागर दयाल
4. हिंदी भाषा की संरचना - डॉ. भोलानाथ तिवारी
5. हिंदी उद्भव विकास और रूप - हरदेव बाहरी
6. हिंदी भाषा एवं भाषा विज्ञान - डॉ. महावीरसरन जैन
7. भाषा और सूचना प्रद्यौगिकी - डॉ. अमर सिंह वधान
8. उपाध्याय, देवनाथ भाषण संभाषण किताब महल, इलाहाबाद, सं-१९४९
9. ब्रजमोहन - भाषा और व्यवहार वाणी प्रकाशन, दिल्ली, सं-२०१०
10. मेहता, डॉ. भानुशंकर बोलने की कला - विश्वविद्यालय प्रकाशन, वाराणसी, सं - २०११
11. शर्मा, महेश - भाषण कला प्रभात प्रकाशन, दिल्ली, सं-२०१३
12. शर्मा, यज्ञदत्त - आदर्श भाषण कला आत्माराम एंड संस, कश्मीरी गेट, दिल्ली सं-२०१५
13. प्रयोजनमूलक हिंदी - डॉ. विनोद गोदरे

१४. प्रयोजनमूलक हिंदी - डॉ. नरेश मिश्र
१५. प्रयोजनमूलक हिंदी - डॉ. रवींद्रनाथ श्रीवास्तव

Evaluation Pattern - 60 : 40

A) Internal Evaluation – 40 % of 50 (20 Marks)

Particulars	Marks
Online / Offline Class Test	10
प्रस्तुतीकरण / कक्षा प्रदर्शन	10
Total	20

B) Semester End Examination: Maximum Marks : 30 Marks

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

Question No. and Sub questions (if any) (E.g. Q. 1 a)...	Unit and sub unit (with number and title)	Type of question (Essay / short note / Objective / Diagram, etc)	Marks
प्रश्न - १ दीर्घोत्तरी प्रश्न (विकल्प सहित)	1-2	Essay	10
प्रश्न - २ दीर्घोत्तरी प्रश्न (विकल्प सहित)	1-2	Essay	10
प्रश्न - ३ टिप्पणियाँ (४ में से २)	1-2	Essay	10

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Ability Enhancement Course

Name of the Course	:	Sanskrit : Communication Skill-I
Course Code	:	UAAECSAN303
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	III
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)

Module No.	Modules at Glance	No of Lectures
I	Introduction to Sanskrit Language	15
II	Significant Literature in Sanskrit Language	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	To know the history of Sanskrit Language
CO2	To develop an ability to converse in Sanskrit.
CO3	To introduce the basic idea of the sentence-structure of the Sanskrit language
CO4	To develop Vocabulary of Sanskrit.
CO5	To appreciate learning Subhashits and stotras in Sanskrit
CO6	To introduce the story-literature in Sanskrit.
CO7	To understand the relevance of Indian knowledge through the introduction to Yoga and Ayurveda

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to Sanskrit Language	15
	1.1 Self-Introduction in Sanskrit 1.2 Communication Skills 1.3 Glossary of Sanskrit in modern age 1.4 Sanskrit puzzles	
II	Significant Literature in Sanskrit Language	15
	1.1 Verses related to Ayurveda 1.2 Verses / Subhashits related to Yoga Shastra 1.3 Introduction Story Literature 1.4 Introduction to Stotra Literature	

Learning Resources Recommended

१. वेम्पटि कुटुम्बशास्त्री, राष्ट्रिय संस्कृत संस्थान, प्रथमादीक्षा (५ पुस्तके सेट) नवी दिल्ली, २००२
२. स्वामी श्रीद्वारिकादासशास्त्री, हठयोगप्रदीपिका, चौखम्बा विद्याभवन, वाराणसी, २०१५
३. वडोदकर सिद्धेश्वर विष्णु, आयुर्वेदाचा इतिहास, साधना प्रकाशन, पुणे, १९७३
४. चित्रपदकोश, संस्कृतभारती.
५. वैद्य परशुरामलक्ष्मण, वैद्यकीयसुभाषित साहित्यम् अथवा साहित्यकसुभाषितवैद्यकम्, चौखम्बासंस्कृत संस्थान, वाराणसी, १९९९.

Evaluation Pattern - 60 : 40**A) Continuous Internal Evaluation – 40 % of 50 (20 Marks)**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	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 Hours

Question No	Unit and sub unit	Particulars	Marks
Q. 1	Introduction to Sanskrit Language	Objective Questions	
		A) Sub Questions to be asked 05	05
		B) Sub Questions to be asked 05	05
		(*Multiple choice / True or False / Match the columns/Fill in the blanks)	
		OR	
		Write Short Notes. (Any 2 out of 3)	10
Q. 2	Significant Literature in Sanskrit Language	Answer the following questions. (Any 2)	20
		A) Full Length Question	
		B) Full Length Question	
		C) Full Length Question	

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Ability Enhancement Course

Name of the Course	:	دو اربہ عش Urdu : Communication Skill-I
Course Code	:	UAAECURD304
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	III
No of Credits	:	02
Nature	:	Theory
Type (Applicable to NEP)	:	Ability Enhancement Course (AEC)

Module No.	Modules at Glance	No of Lectures
I	Imla, Lahja, Talaffuz Aur Guftugu Andaz Aur Peshkash	10
II	Rumuz-e-Auqaf Aur Qawaid	10
III	Zabani Aur Gair Zabani Mawasilat	10
Total		30

Course Outcomes:

Learners will be able to -	
CO1	To enable the learners to know the linguistics background of the language and dialect of Urdu.
CO2	To develop the report writing, essay writing skills of the students.
CO3	To develop the sense of meaningful translation.
CO4	This course will also help the learners to know the important features and differences between literary, nonliterary and in dally usage.
CO5	To develop basic knowledge of Urdu Grammar among new learners.
CO6	To understand and enjoy the epigrammatic nature of Urdu Poetry.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Imla, Lahja, Talaffuz Aur Guftugu Andaz Aur Peshkash	10
	Spelling, Pronunciation and Accent, Conversation, Style & Presentation	
II	Rumuz-e-Auqaf Aur Qawaid	10
	Grammar and Punctuation	
III	Zabani Aur Gair Zabani Mawasilat	10
	Types of Verbal & Non Verbal Communication	

Prescribed Text/s (If any) : NIL**Learning Resources Recommended**

1. Urdu Qawid by Abdul Haque.
2. Urdu Grammer Aur Composition by Toaseef Shah.
3. Mazmoon Nawesi by Akhlaque Dehlvi.

Evaluation Pattern - 60 : 40**A) Continunous Internal Evaluation : Maximum Marks : 20 Marks**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	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: Maximum Marks : 30 Marks**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

Question No. and Sub questions (if any) (E.g. Q. 1 a)...	Unit and sub unit (with number and title)	Type of question (Essay / short note / Objective / Diagram, etc)	Marks
1 (in two part)	Unit No. 1 Imla, Lahja, Talaffuz Aur Guftugu Andaz Aur Peshkash	Short note A – 05 Marks B – 05 Marks	10
2 (in two part)	Unit No. 2 Rumuz-e-Auqaf Aur Qawaid	Short note A – 05 Marks B – 05 Marks	10
3 (in two part)	Unit No. 3 Zabani Aur Gair Zabani Mawasilat	Short note A – 05 Marks B – 05 Marks	10
Total Marks			30

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Programme at Semester III

with effect from the Academic Year 2024-2025

Business Law - III

Name of the Course	:	Business Law - III
Course Code	:	UBAF309
Class	:	SYBAF
Semester	:	III
No of Credits	:	02
Nature	:	Theory
Type	:	Vocational Skill Course (VSC)
Employability	:	Learner will appreciate the relevance of business laws to individual business and professional life. Learner will also gain knowledge of an important business law i.e. Contract Act and can apply it in individual, business and professional life. Moreover, learner will acquire certain employability skills.

Module No.	Modules at Glance	No of Lectures
I	Indian Contract Act, 1872 Part – I	15
II	Indian Contract Act, 1872 Part – II	15
Total		30

Course Outcomes -

Learners will be able to -	
CO1	Understand the importance of laws to individual, business and professional life.
CO2	Acquire basic knowledge of an important business law i.e. Contract Act.
CO3	Apply knowledge in various spheres in individual, business and professional life.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Indian Contract Act, 1872 Part – I	10
	<ul style="list-style-type: none">• Concepts of Contract and Agreement, Essentials of Valid Contract.• Distinguish between Agreement and contract, Types of Contracts.• Concepts of Offer and Acceptance, Rules of Valid Offer and Acceptance, Communication of Offer and Acceptance, Revocation of Offer and Acceptance.• Capacity to Contract – Capacities of Different Persons – Minor, Persons of Unsound Mind, Persons Disqualified by Law.	
II	Indian Contract Act, 1872 Part – II	10
	<ul style="list-style-type: none">• Brand Elements: Meaning, Criteria for choosing Brand Consideration – Concept, Importance, Legal Rules of Consideration, Types of Consideration, ‘No Consideration, No Contract’ – Exceptions to the Rule.• Concepts of Consent and Free Consent, Factors Affecting Free Consent.• Void Agreements – Concept, Types of Void Agreements.• Performance of Contract – Concept, Legal Provisions.• Discharge of Contract – Concept and Legal Provisions.	

Learning Resources Recommended

1. Merchantile Law. By M. C.Kuchal and Vivek Kuchal. 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 Contract (A Study of the Contract Act, 1872) and Specific Relief. By Avatar Singh. Eastern Book Company.
5. Law of Contract I and II. By S. Srivastava. Central Law Publication.
6. Law of Contracts I & II. By Prof. G.C.V.Subba Rao. Narender Gogia & Company.
7. The Principles of Law Of Contract. By Prof (Retd) R. C. Srivastava and Ashutosh Pathak. Bloomsbury India.

Evaluation Pattern - 30 : 20

A. Internal Evaluation – 40 % of 50 (20 Marks)

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	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 Hours

Question No	Particulars	Marks
Q. 1	Objective Questions	05
	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
	OR Write Short Notes. (Any 2 out of 3)	10
Q. 2	Answer the following questions. (Any 2) A) Full Length Question B) Full Length Question C) Full Length Question	20

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Programme at Semester III

Discipline Specific Courses (DSC)

with effect from the Academic Year 2024-2025

Field Project (FP)

Name of the Course	:	Field Project (FP)
Course Code	:	UGJCFP301
Class	:	SYBAF
Semester	:	III
No of Credits	:	02
Nature	:	Practical
Type	:	Field Project (FP)
Employability	:	The Field Project for Bachelor of Commerce is designed to provide learners with hands-on learning experiences in understanding different socio-economic contexts. The project aims to expose learners to development-related issues in both rural and urban settings. It offers opportunities for learners to observe and study actual field situations related to socio-economic development, policies, regulations, organizational structures, and programmes that guide the development process. Additionally, learners will explore innovative practices to address complex socio-economic problems in the community.

Guidelines Field Project (FP)

This course requiring learners to participate in field-based learning/projects generally under the supervision of faculty. Learners have to work 60 hours in a semester for field Project.

30 hours for classroom activities

- In a semester for project planning, preparation for the field project.
- Data analysis & Preparation of report etc.

30 hours for out-of-class activities

- Implement the planned fieldwork activities according to the project schedule.
- Collect data through interviews, surveys, observations, etc.
- Document all fieldwork activities accurately, including any challenges or unexpected findings.

Field Project (FP) Course Outcomes

- Enhance interpersonal skills by working in teams.
- Improve written and verbal communication by preparing reports, presentations, and discussions on project findings.
- Develop critical thinking through observations.
- Apply theoretical concepts learned in the classroom to real-world situations in their respective fields.

Sr. No.	External Evaluation	Distribution of Marks
1.	Classroom work, correspondence, formats, interactions Field work and Data Gathering Analysis and Reporting Feedback to Community	30
	Internal Evaluation	
2.	Presentation / Viva-Voce Examination	20

Project Report should be of minimum 20-40 pages or as per the guidelines of the concerned department.

Report Structure -

The students will be required to submit a comprehensive report at the end of the Field Project (FP). A project report has to be brief in content and must include the following aspects:

1. Title Page:

Mentioning the title of the FP, name of the student, programme, institution, month and year.

2. Certificate of Completion:

A certificate issued by the supervisor appointed from the department confirming the successful completion of the FP.

3. Acknowledgments:

Recognizing individuals or organizations that provided support, guidance during the FP.

4. Table of Contents:

Providing a clear outline of the report's sections and page numbers.

5. Introduction:

Background information about the FP and its significance. Objectives and scope of the project.

6. Preparation for the FP:

Description of planning for data collection, such as interviews, survey etc.

7. Field Visits and Observations:

Detailed accounts of the field visits, including locations, dates, and observations made during the visits. Photographs or visual aids to support the observations.

8. Conclusion & Summary:

Summary of the key findings and outcomes of the FP. Reflections on the overall experience and learning during the project.

The bounded project report based on ‘On the Job Training/ Field Project’ shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

Format

1st Page main page

Title of the problem of the Field Project

A Project Submitted

to

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

Under

Under Faculty of Commerce

Department of B.Com. Accounting & Finance

SYBAF

Semester III

Name of the student

Class & Division Roll No:

Name of the Supervisor

(Designation)

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

Month and Year

On separate page

Index

Chapter No.	Title of the Chapter	Page No.
1.		
2.		
3.		
4.		
5.		

On Separate page

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

Certificate

This is to certify that [Student's Full Name] [Class, Division, Student's Roll Number], Examination seat no. _____ has successfully completed field project entitled, “ _____ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University. It is her/his own work and facts reported by her/his personal findings and investigations. His /Her bonafide work has been completed for the duration from _____ to _____ for 60 hours.

Name and Signature of supervisor

Date of submission:

College Seal

On separate page

Declaration by learner

I Miss/Mr. _____ [Name of the learner] undersigned hereby, declare that work embodied in this Field project work titled _____ [Title of the Field Project] forms our own Experience of Field Project carried out under the guidance of _____ [Name of the guiding teacher] I, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learners – _____

Certified by,

Name and signature of the Guiding Teacher - _____

On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

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

I thank the R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous) & University of Mumbai for giving me opportunity to do this project.

I would like to thank my Principal, Prof. Dr M. R. Sakhalakar Sir, for providing the necessary facilities required for completion of this project.

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

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

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

Name and Signature of the learners

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

(To be implemented from the Academic Year – 2024-2025)

No. of Course	Semester IV	Credits
	Discipline Specific Course (DSC)	
	Major	
UBAF401	Financial Accounting IV	04
UBAF402	Cost Accounting III	04
	Minor	
UBAF403	Marketing III (Event Marketing)	04
	Generic / Open Elective	
UBAF404	Business Economics II	02
	Ability Enhancement Course (AEC) Any 1	
UAAEC MAR401	Marathi: Communication Skill-II	02
UAAEC HIN402	Hindi: Communication Skill-II	
UAAEC SAN403	Sanskrit : Communication Skill-II	
UAAEC URD404	Urdu : Communication Skill-II	
	Skill Enhancement Course (SEC)	
UBAF405	Management Accounting I	02
	Co-Curricular Courses (CC) Community Engagement Project (CEP)	
UGJCCEP401	Community Engagement Project (CEP)	02
	Any one course from the List given below of CC	02
	Total Credits	22

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

Course Code	Semester IV
GJCC401	National Social Service (NSS)
GJCC402	National Cadet Corps (NCC)
GJCC403	Sports & Yoga
GJCC404	Cultural
GJCC405	Career Katta
GJCC406	Life Long Learning
GJCC407	Shodhvedh / Avishkar Projects
GJCC408	Science Association
GJCC409	Film Club
GJCC410	Infotech Courses

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

Programme at Semester IV

with effect from the Academic Year 2024-2025

Financial Accounting IV

Name of the Course	:	Financial Accounting IV (Special Accounting Areas)
Course Code	:	UBAF401
Class	:	SYBAF
Semester	:	IV
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	Company Financial accounting skills contribute significantly to employability across various industries. Financial accountants play a crucial role in preparing accurate and timely financial statements, ensuring compliance with accounting standards and regulations. Company Financial accountants provide essential information for decision-making by management, investors, and other stakeholders. Financial accounting skills enhance employability by providing professionals with the expertise needed to contribute to financial reporting, decision-making, risk management, and overall financial health within organizations across various sectors. Financial accounting is fundamental to the functioning of share markets, and individuals with expertise in this field are well-positioned for various roles within the financial industry. Learner professionally operate as an account officer in the company's capital transactions such as the issue of shares & debentures, redemption of preference shares, redemption of debentures, and incorporation of the company. In the company, the learner works as a professional financial analyst.

Module No.	Modules at Glance	No of Lectures
I	Preparation of Final Accounts of Companies.	15
II	Redemption of Preference Shares	15
III	Redemption of Debenture	15
IV	Ascertainment and Treatment of Profit Prior to Incorporation	15
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Apply formats of Company Final Accounts as per Indian Company's Act, 2013 in practical manner with notes to accounts.
CO2	Develop critical analytical skills, make informed business decisions, and assess the financial health of a company & create financial models, conduct financial statement analysis, and provide recommendations for improving a company's financial performance.
CO3	Understand provisions regarding redemption of preference shares as per Company's Act, 2013 and applying practically to solve practical problems. Grasp the implications of such financial decisions on a company's capital structure.
CO4	Understand various types of redemption of debentures and they are able to understand provisions regarding redemption of debentures.
CO5	Classify appropriate basis for allocation regarding Profit Prior to Incorporation and applying when, to solve practical problem.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Preparation of Final Accounts of Companies	15
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. – Statement of Profit & Loss Preparation of Balance Sheet AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <ul style="list-style-type: none">• Adjustments & treatments –<ul style="list-style-type: none">○ Capital structure of the company – calls in arrear & calls in advance○ Depreciation & amortisation○ Outstanding expenses & income○ Prepaid expenses and Pre-received income○ Accrued Interest on Investment & Loans○ Bad debt and Provision for bad debts○ Provision for Taxation and Advance Tax, assessment of tax○ Dividend – Proposed, Interim, unclaim dividend○ Bill of exchange (Endorsement, Honour, Dishonour)○ Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases○ Write off fictitious assets & capital losses○ Unrecorded Sales and Purchases○ Good sold on sale or return basis○ Managerial remuneration on Net Profit before tax○ Transfer to Reserves○ Loss by fire (Partly and fully insured goods)○ Goods distributed as free samples.○ Market value & face of the investment○ Debtors & Creditors more than 6 months○ Ignore Corporate Dividend Tax and Previous year figures. <p>Any other adjustments as per the prevailing accounting standard.</p>	
II	Redemption of Preference Shares	15
	<p>Provision of redemption of Preference Shares as per the Companies Act 2013, Companies (Share and Debentures) Rules – 2014 Methods of Redemption of fully paid up Preference Shares -</p> <ul style="list-style-type: none">• The proceed of a fresh issue of shares – at par, at premium and at discount• Creation of Capital redemption reserve out of divisible profits• Conversion of partly paid up shares into fully paid	

	<ul style="list-style-type: none"> • Forfeiture of shares, reissue of shares • Capitalisation of undistributed profits and a combination of both • Redemption of preference shares – at par or at premium • Calculation of minimum fresh issue to provide the fund for redemption • Sale of assets at profit or loss • Unpaid claim due to non-traceable preference shareholders <p>Issue of right shares & bonus shares</p> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>	
III	Redemption of Debenture	15
	<p>Provision of redemption of Debentures as per the Companies Act 2013, The Companies (Share Capital and Debentures) Rules, 2014 Creation and investment of DRR including</p> <ul style="list-style-type: none"> • Terms of issue of debentures • Methods of issue of debentures – by payment in instalments (excluding from by purchase in open market) • Periods of redemption of debentures – Lumpsum, Instalments & Annual lots • Redemption of debentures – at par, at premium & at discount • Methods of redemption of debentures – Out of capital & out of profit (sinking fund / DRR) <p>Mode of redemption by conversion into equity shares, preference shares and debentures or by cash</p>	
IV	Ascertainment and Treatment of Profit Prior to Incorporation	15
	<p>Principles for ascertainment, Preparation of separate, combined and columnar Profit and Loss Account Different basis of allocation of expenses/ incomes –</p> <ul style="list-style-type: none"> • Time basis • Sales basis • Pre incorporation only • Post incorporation only 	

Learning Resources Recommended

- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 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 Bachelor of Commerce in Accounting and Finance (BAF)

Programme at Semester IV

with effect from the Academic Year 2024-2025

Cost Accounting III

Name of the Course	:	Cost Accounting III
Course Code	:	UBAF402
Class	:	SYBAF
Semester	:	IV
No of Credits	:	04
Nature	:	Practical
Type	:	Major
Employability	:	Individuals with a combination of integrated accounting, operating costing, and process costing skills may find themselves well-positioned for career advancement. career opportunities in cost analyst, production controller, operations manager, or supply chain analyst roles in industries like manufacturing, retail, and logistics. Cost accountant, production analyst, manufacturing controller, or operations manager in manufacturing, food processing, and chemical production industries.

Module No.	Modules at Glance	No of Lectures
I	Uniform Costing and Inter-Firm Comparison & ActivityBased Costing System	15
II	Integrated System and Non-Integrated System of Accounts	15
III	Operating costing	15
IV	Process Costing- Equivalent Units of Production and Inter-process Profit	15
Total		60

Course Outcomes:

Learners will be able to -	
CO1	Analyze the benefits of using ABC in improving cost accuracy and decision-making.
CO2	Understand the interconnectivity of various accounting functions within an integrated system and non-integrated systems.
CO3	Understand the technique of determining the price at the time of running the manufacturing process by process costing practically.
CO4	Identify and understand the various components of operating costs in the transport industry, including fuel costs, maintenance, and personnel expenses.
CO5	Understand the concept of revenue centers in hotels and how operating costs are allocated to different departments.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Uniform Costing and Inter-Firm Comparison & Activity Based Costing System	15
	Meaning of and need for Uniform costing Essentials for success of Uniform costing Advantages and limitations of Uniform costing Areas of Uniformity, Uniform cost manual Pre-requisites of inter-firm comparison; Advantages and limitations Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	
II	Integrated System & Non-integrated System of Accounts	15
	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems	
III	Operating costing	15
	Meaning of operating costing; Determination of per unit cost ; Pricing of services Collection of costing data	

	Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service	
IV	Process Costing – Equivalent Units of Production and Inter Process Profit	15
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)) Inter Process transfer at Profit Practical problems	

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, Taxmann 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 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
Total	40

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 Short Notes (Any 03 out 05)	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 IV

with effect from the Academic Year 2024-2025

Marketing III (Event Marketing)

Name of the Course	:	Marketing III (Event Marketing)
Course Code	:	UBAF403
Class	:	SYBAF
Semester	:	IV
No of Credits	:	04
Nature	:	Theory
Type	:	Minor
Employability	:	A career in event marketing can be exciting and dynamic, offering a range of opportunities to professionals who enjoy planning, coordinating, and promoting events. Here are some potential career paths and job roles within the field of event marketing: Event Coordinator, Event Manager, Sponsorship Coordinator/Manager, Trade Show Coordinator/Manager, Conference Planner, Wedding Planner, Event Sales Manager. The employability of individuals knowledgeable about trends and challenges in event marketing is high, as companies recognize the importance of live experiences in building brand awareness, engagement, and loyalty. Keeping abreast of industry trends, embracing digital technologies, and demonstrating the ability to create memorable and effective events contribute to the marketability of professionals in this field.

Module No.	Modules at Glance	No of Lectures
I	Introduction to Events	15
II	Segmenting, Targeting and Positioning of Events and Concept of Product in Events	15
III	Concept of Pricing and Promotion in Events	15
IV	Trends and Challenges in Event Marketing	15
Total		60

Course Outcomes:

Learners are able to -	
CO1	Develop skills in planning and coordinating events, including logistical considerations, budgeting, and timeline management.
CO2	Explore various promotional strategies to generate awareness and interest in events, including traditional and digital marketing channels.
CO3	Develop methods for measuring the success of events, including key performance indicators (KPIs) and post-event evaluations.
CO4	Acquire skills in budget development and financial management for events, considering costs associated with venue, promotion, catering, and other relevant aspects.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to Events	15
	<ul style="list-style-type: none"> • Definition and Meaning of Event Marketing; The Evolution of Event Marketing, Advantages of Event Marketing, 5 C's of Events- Conceptualization, costing, canvassing, customization, carrying-out; Event Designing; Reach; • Interaction-Interaction Points, Direct Interaction, Indirect Interaction, Interaction Catalysts or Enablers. • Importance of Events as a Marketing Communication Tool; Events as a Marketing Tool: The Varied Marketing Needs Addressed by Events: Brand Building, Focus on Target Market, Implementation of Marketing Plan, Marketing Research, Relationship Building, Creating opportunities for better deals with different media, Events and their Economic implications. • Concept of Event Creativity, Key Elements of Events: Event Infrastructure; Customer Groups; Clients; Event Organizers; Venue; Media 	
II	Segmenting, Targeting and Positioning of Events and Concept of Product in Events	15
	<ul style="list-style-type: none"> • Concept of Market in Events; Segmentation and targeting of the Market for events; Positioning of Events-Event Property. • Concept of Product in Events: Benefit Levels-Core, generic, expected, augmented; Categories of Events: Competitive Events, Artistic Expression, Cultural Celebrations, Exhibition Events, Charitable Events, Special Business Events, Retail Events. 	

	<ul style="list-style-type: none"> ● Event Variations- Time Frame Based, Concept Based, Artist Based, Client Industry Based. 	
III	Concept of Pricing and Promotion in Events	15
	<ul style="list-style-type: none"> ● Risk Rating, Setting Pricing Objectives, Understanding local legislations and tax laws, Feedback about events from the market, skills required for negotiating the best price, validation against pricing objectives, pricing decisions, Event Charges: Percentage of the total Event Cost, Flat Fee, Package Price, Hourly Rate. ● Networking Components: Print Media, Radio, Television, Internet, Outdoor Media, Direct Marketing, Sales Promotion, Public Relations, Merchandising, In-venue Publicity. ● Event Sponsorship: Concept of Sponsorship, Sponsorship in a communication context, Synergy between sponsor and Event, Identifying Potential sponsors, Impact Measurement, Practical Sponsor Incentivization, In-Kind Sponsorship. 	
IV	Trends and Challenges in Event Marketing	15
	<ul style="list-style-type: none"> ● E-event marketing, Virtual Events, Societal Event Marketing, Green Event, Cause-Related Event Marketing, Sports Event Marketing. ● Safety and Security of Event ● Event Crisis Management ● Growth of Event Industry in India ● Career in Event Marketing 	

Learning Resources Recommended

- Preston C.A., “Event Marketing: How to successfully promote Events, Festivals, Conventions, and Expositions”, Wiley, Second Edition, 2015
- Gaur Sanjaya Singh and Sanjay V Saggere, “Event Marketing and Management”, Vikas Publishing House Pvt. Ltd. , 2003
- Sharma Diwakar, “Event Planning & Management”, Deep and Deep Publications Pvt. Ltd., 2005
- Hoyle Leonard H., “Event Marketing-How to successfully Promote Events, Festivals, Conventions and Expositions”, Wiley, 2009
- Genadinik Alex, “Event Planning-Management and Marketing for Successful Events”, CreateSpace Independent Publishing Platform, 2015
- Harichandan C.P., “Event Management”, Global Vision Publishing House, 2010
- Goyal K. Swarup, “Event Management”, Adhyayan Publishers, 2013

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)	08 Marks 07 Marks
Q-1	OR Write Short Notes. (Any 3 out of 5)	15 Marks
Q-2	Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question	15 Marks
Q-3	Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question	15 Marks
Q-4	Solve the following Questions (Any Two) D) Full Length Question E) Full Length Question F) Full Length Question	15 Marks

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

Programme at Semester IV

with effect from the Academic Year 2024-2025

Business Economics - II

Name of the Course	:	Business Economics - II
Course Code	:	UBAF404
Class	:	SYBAF
Semester	:	IV
No of Credits	:	02
Nature	:	Theory
Type	:	Open Elective
Employability	:	The learner will be able to understand the causes and consequences of inflation, its impact on consumption, production and distribution. The learner will be able to relate the supply side Economics along with the policy measures adopted by the government to control inflation.

Module No.	Modules at Glance	No of Lectures
I	Introduction to Macroeconomic	10
II	Money and Inflation	10
III	Post Keynesian Developments in Macro Economics	10
	Total	Total

Course Outcomes:

Learners will be able to -	
CO1	Explain the key concepts and significance of Macroeconomics, phases of trade cycles, Effective demand
CO2	Apply macroeconomic principles to real-world economic scenarios.
CO3	Analyze scenarios of multiplier effect, components and determinants of the consumption and investment functions.
CO4	Design a fiscal policy plan using economic variables to achieve specific economic goals.
CO5	Evaluate policy measures to curb inflation and effectiveness of monetary policy in achieving economic stability.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to Macroeconomic	10
	<ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply 	
II	Money and Inflation	10
	<ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- 	
III	Post Keynesian Developments in Macro Economics	10
	<ul style="list-style-type: none"> • The IS -LM model of integration of commodity and money markets • Inflation and unemployment : Philips curve • Stagflation : meaning, causes, and consequences 	

Learning Resources Recommended

1. Ahuja H.L.: Modern Economics, 19th edition, 2015, S.Chand &co Pvt Ltd, New Delhi
Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
2. David N. Hyman: Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
3. Hoiughton E.W. (1998): Public Finance, Penguin, Baltimore
4. Hajela T.N: Publishes Finance Ane Books Pvt.Ltd
5. Jha, R (1998): Modern Public Economics, Route Ledge, London
6. Musgrave, R.A and P.B. Musgrave (1976): Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
7. Mithani, D.M (1998): Modern Public Finance, Himalaya Publishing House, Mumbai
8. Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co 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

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Ability Enhancement Course

Name of the Course	:	Marathi: Communication Skill-II (मराठी : संवाद कौशल्ये -II)
Course Code	:	UAAECMAR401
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	IV
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)
Employability	:	मुलाखतकार म्हणून स्थानिक स्तरावर कार्य करू शकतील. पारिभाषिक संज्ञा परिचय होईल, मराठी अनुवादाचे जुजबी काम करू शकतील. लेखन कौशल्य ही संकल्पना समजून आल्याने सहकारमध्येतरी थोडेबहुत लेखन करू लागतील.

Module No.	Modules at Glance	No of Lectures
I	मुलाखत कौशल्य आणि शब्दसंग्रह	15
II	सृजनशील लेखन कौशल्य	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	मुलाखत कौशल्य आत्मसात होईल.
CO2	पारिभाषिक संज्ञा म्हणजे काय हे समजून घेणे. मराठी-इंग्रजी परिभाषक संज्ञाचा परिचय करून घेणे.
CO3	लेखन कौशल्य ही संकल्पना समजून येईल व थोडेबहुत लेखन करू लागतील.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	मुलाखत कौशल्य आणि शब्दसंग्रह	15
	<ul style="list-style-type: none">● मुलाखत म्हणजे काय● मुलाखतीचे प्रकार आणि प्रात्यक्षिक● मुलाखत तंत्र आणि मंत्र मराठीतील विविध शब्दसंग्रह व त्याचे अर्थ	
II	सृजनशील लेखन कौशल्य	15
	<ul style="list-style-type: none">● पत्र● आठवण● अनुभव, छोटी कथा लालित्य पूर्ण रीतीने लिहून काढणे	

Learning Resources Recommended**संदर्भ पुस्तके**

१. मराठी व्याकरण आणि लेखन- डॉ. विनायक गंधे, मीरा जोशी, निराली प्रकाशन, पुणे
२. व्यावहारिक मराठी, संपादक: कल्याण काळे, द. दि. पुंडे, निराली प्रकाशन पुणे
३. व्यावहारिक मराठी, (य. प्र. कुलकर्णी गौरवग्रंथ) संपादक : स्नेहल तावरे, स्नेहवर्धन प्रकाशन, पुणे
४. संज्ञा – संकल्पना कोश – प्रभा गणोरकर, वसंत आबाजी डहाके
५. वाङ्मयीन संज्ञा –संकल्पना कोश – विजया राजाध्यक्ष, महाराष्ट्र राज्य साहित्य आणि संस्कृती मंडळ , मुंबई

Evaluation Pattern - 60 : 40**A. Internal Evaluation – 40 % of 50 (20 Marks)**

Particulars	Marks
एक वर्गचाचणी / ऑनलाईन परीक्षा दिलेल्या सत्रात होईल. (वेळ – २० मिनिटे)	10
गृहपाठ	05
वर्गातर्गत उपक्रमात सहभाग, एकूण प्रतिसाद, शिष्टाचार आणि नेतृत्वगुण	05
एकूण	20

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

एकूण गुण : – ३०

एकूण प्रश्न – ०२

कालावधी – एक तास

Question No	Particulars	Marks
Q. 1	वस्तुनिष्ठ प्रश्न	
	A) उपप्रश्न 05 (05 Marks) B) उपप्रश्न 05 (05 Marks) (बहुपर्यायी /चूक-बरोबर/जोड्या लावा/गाळांतरे)	05 05
	किंवा	
	टीपा लिहा (तीनपैकी दोन)	10
Q. 2	खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) अ. दीर्घोत्तरी प्रश्न ब. दीर्घोत्तरी प्रश्न क. दीर्घोत्तरी प्रश्न	20

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Ability Enhancement Course

Name of the Course	:	हिंदी : संभाषण कौशल्ये - II (Hindi Communication Skills – II)
Course Code	:	UAAECHIN402
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	IV
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)

Module No.	Modules at Glance	No of Lectures
I	व्यावसायिक हिंदी और संभाषण कौशल	15
II	कार्यालयीन हिंदी और संभाषण कौशल	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	विद्यार्थी को संभाषण कला के मूलभूत सिद्धांतों व भाषायी तकनीक का ज्ञान प्राप्त होगा जिससे वह निःसंकोच अपने विचारों को प्रभावी ढंग से प्रकट कर सकेगा ।
CO2	विद्यार्थी संभाषण-कला के विभिन्न रूपों से परिचित होगा जिससे वह एंकरिंग, कमेंट्री, अनाउन्समेंट आदि किसी भी विभा के कार्य में रोजगार प्राप्त कर सकेगा ।
CO3	विद्यार्थी संभाषण कला में निष्णात होकर रेडियो, एफ्. एम्. रेडियो, दूरदर्शन, टी. वी. चैनलों आदि जनसंचार के विभिन्न उपक्रमों में रोजगार पा सकेगा ।
CO4	राष्ट्रीय एवं अंतर्राष्ट्रीय स्तर पर समूह-संवाद, वाद-विवाद एवं संभाषण में हिंदी भाषा की प्रभावी उपस्थिति दर्ज होगी ताकि विश्व में अग्रगण्य भाषा के रूप में हिंदी की स्थापना हो सके ।

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	व्यावसायिक हिंदी और संभाषण कौशल	15
	<ul style="list-style-type: none"> ● उद्घोषणा (अनाउन्समेंट) ● आंखों देखा हाल (कमेन्ट्री) ● संचालन (एंकरिंग) ● समाचार वाचन ● मंचीय वाचन (कविता, कहानी, व्यंग्य आदि) 	
II	कार्यालयीन हिंदी और संभाषण कौशल	15
	<ul style="list-style-type: none"> ● कार्यालयीन हिंदी का सामान्य परिचय ● लोकप्रशासन में संभाषण कौशल ● जनसंबोधन में संभाषण कौशल ● सोशल मिडीया में संभाषण कौशल 	

Learning Resources Recommended

१. जनसंचार माध्यम - गौरीशंकर रैना
२. मीडिया लेखन - सुमित मोहन
३. नये जनसंचार माध्यम और हिन्दी - सुधीर पचौरी, अंचला नागर
४. मीडिया और जनसंवाद - वर्तिका नंदा
५. जनसंचार सिद्धांत और अनुप्रयोग - विष्णु राजगडियाँ
६. टेलीविजन की कहानी - डॉ. शमाम कश्यप
७. मीडिया लेखन - संपा. रामशरण जोशी
८. मीडिया लेखन- सुमित मोहन
९. भारत में जनसंचार और प्रसारण - मीडिया मधुकर लेले
१०. जनसंचार और मीडिया लेखन- डॉ. दत्तात्रय मुरमकर
११. वैश्विक परिदृश्य में साहित्य, मीडिया और समाज- सं. उमापति दीक्षित, डॉ. अनिल सिंह
१२. प्रिंट मीडिया लेखन - डॉ. हरीश अरोडा

Evaluation Pattern - 60 : 40

A. Internal Evaluation – 40 % of 50 (20 Marks)

Particulars	Marks
Online / Offline Class Test	10
प्रस्तुतीकरण / कक्षा प्रदर्शन	10

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

Question Paper Pattern

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

Question No. and Sub questions (if any) (E.g. Q. 1 a)...	Unit and sub unit (with number and title)	Type of question (Essay / short note / Objective / Diagram, etc)	Marks
प्रश्न - १ दीर्घोत्तरी प्रश्न (विकल्प सहित)	1-2	Essay	10
प्रश्न - २ दीर्घोत्तरी प्रश्न (विकल्प सहित)	1-2	Essay	10
प्रश्न - ३ टिप्पणियाँ (४ में से २)	1-2	Essay	10

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Ability Enhancement Course

Name of the Course	:	Sanskrit : Communication Skill-II
Course Code	:	UAAECSAN403
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	IV
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)

Module No.	Modules at Glance	No of Lectures
I	Spoken Sanskrit	15
II	Introduction to literature related to commerce / science	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	To develop an ability to converse in Sanskrit.
CO2	To introduce the basic idea of the sentence-structure of the Sanskrit language.
CO3	To develop Vocabulary of Sanskrit.
CO4	To introduce the Sanskrit literature related to commerce branch.
CO5	To introduce the Sanskrit literature related to science.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Spoken Sanskrit	15
	For Commerce and Science students 1.1 Daily routine 1.2 Dialogues related to Marketplaces 1.3 Dialogues related to workplaces 1.4 Dialogues related to cultural activities	
II	Introduction to literature related to commerce / science	15
	For Science students 2.1 Literature related to Ancient Indian Mathematics 2.2 Literature related to Ancient Indian Physics / Astronomy 2.3 Literature related to Ancient Indian Chemistry 2.4 Literature related to Ancient Indian Botany / Zoology	

Learning Resources Recommended

1. वेम्पटि कुटुम्बशास्त्री, राष्ट्रिय संस्कृत संस्थान, प्रथमादीक्षा ५ पुस्तके सेट, नवी दिल्ली २००२
2. सोनी सुरेश, भारताची उज्वल विज्ञान-परम्परा, भारतीय विचार साधना, पुणे, २०११
3. टिळक महाराष्ट्र विद्यापीठ, प्राचीन भारतीय ज्ञान-विज्ञान, पुणे, १९७४
4. वेलणकर श्री. भि., प्राचीन भारतीय भौतिक विज्ञान, मुंबई, १९८५
5. Char D. Prahlada , SamskritaVijnanaVaibhavam , Tirupati, 2004
6. Kangle R.P., KautilyaArthashastra (Marathi Translation),Reprint, Mumbai, 1982
7. Kangle R.P., KautilyaArthashastra (English Translation), Vol. I-III, 2nd edition, Bombay, 1969
8. Hivargaonkar B.R., KautilyaArthasashrta ,3rd Reprint, Pune, 1993.
9. Tipnis G.G., KautilyaArthashastra Pradeep, VaradaPrakashan, Pune,1990
10. MangalaMirasdar, KautilyaArthashastra- EkAdhyayan, SuparnaPrakashan, Pune, 2011
11. KautilyaArthashastra, T.GanapatiShastri, GovtPress,Trivandrum, 1924

Evaluation Pattern - 60 : 40**A. Continuous Internal Evaluation – 40 % of 50 (20 Marks)**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	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 Hours

Question No	Unit and sub unit	Particulars	Marks
Q. 1	Introduction to Sanskrit Language	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) OR Write Short Notes. (Any 2 out of 3)	05 05 10
Q. 2	Significant Literature in Sanskrit Language	Solve the following Questions (Any Two) A. Full Length Question B. Full Length Question C. Full Length Question	20

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Ability Enhancement Course

Name of the Course	:	شعبہ اردو Urdu : Communication Skill-II
Course Code	:	UAAECURD404
Class	:	S.Y. B.Com / B.SC. / Computer science / Bio-Tech / I.T. / B.M.S. / Acc. & Fin.
Semester	:	IV
No of Credits	:	02
Nature	:	Theory
Type	:	Ability Enhancement Course (AEC)

Module No.	Modules at Glance	No of Lectures
I	Khud ko Mutaarif Karana and Project Presentation	10
II	Qawaid Shanasi	10
III	Letters Writing, Essay Writing, Translation and Journalism	10
Total		30

Course Outcomes:

Learners will be able to -	
CO1	To enable the learners to know the linguistics background of the language and dialect of Urdu.
CO2	To develop the report writing, essay writing skills of the students.
CO3	To develop the sense of meaningful translation
CO4	This course will also help the learners to know the important features and differences between literary, nonliterary and in dally usage.
CO5	To develop basic knowledge of Urdu Grammar among new learners.
CO6	To understand and enjoy the epigrammatic nature of Urdu Poetry.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Khud ko Mutaarif Karana and Project Presentation	15
	Introducing Yourself	
II	Qawaid Shanasi	15
	Singular Plural, Noun, Verb, Adjective, Idioms etc	
III	Letters Writing, Essay Writing, Translation and Journalism	
	Basic things of Translation and Journalism	

Prescribed Text/s (If any) : NIL**Learning Resources Recommended**

1. Urdu Qawid by Abdul Haque
2. Urdu Grammar Aur Composition
3. Mazmoon Nawesi by Akhlaque Dehlvi

Evaluation Pattern - 60 : 40**A. Continuous Internal Evaluation : Maximum Marks : 20 Marks**

Particulars	Marks
One Periodical Class Test / Online Examination to be conducted (Duration 20 Minutes)	10
Assignment to be asked	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: Maximum Marks : 30 Marks**Question Paper Pattern**

Maximum Marks – 30

Questions to be set – 02

Duration – 1 Hours

Question No. and Sub questions (if any) (E.g. Q. 1 a)...	Unit and sub unit (with number and title)	Type of question (Essay / short note / Objective / Diagram, etc)	Marks
1 (in two part)	Khud ko Mutaarif Karana and Project Presentation	Short note A – 05 Marks B – 05 Marks	10
2 (in two part)	Qawaid Shanasi	Short note A – 05 Marks B – 05 Marks	10
3 (in two part)	Letters Writing, Essay Writing, Translation and Journalism	Short note A – 05 Marks B – 05 Marks	10
Total Marks			30

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Management Accounting I

Name of the Course	:	Management Accounting I (Introduction to Management Accounting)
Course Code	:	UBAF407
Class	:	SYBAF
Semester	:	IV
No of Credits	:	02
Nature	:	Practical
Type	:	Skill Enhancement Course
Employability	:	Management accounting skills contribute significantly to employability by enabling professionals to play a vital role in organizational decision-making, financial management, and strategic planning. Management accounting techniques such as Vertical Balance Sheet, Income Statement, Comparative Analysis, Common Size Analysis, Trend Analysis, and Ratio Analysis can be used professionally by learner. Management accounting plays a crucial role in enhancing employability in various industries. Management accountants provide critical financial information and analysis to support decision-making within organizations. This skill is highly valued across industries. A important skill in management accounting is the capacity to make managerial decisions based on financial reports and analysis. Performance measurement is valuable for organizations looking to assess their progress and make informed adjustments to achieve their goals.

Module No.	Modules at Glance	No of Lectures
I	Introduction to Management Accounting and Preparation of Financial Statements	15
III	Ratio Analysis and Interpretation	15
Total		30

Course Outcomes:

Learners will be able to -	
CO1	Prepare financial reports, including income statements, balance sheets. These reports provide insights into the financial health of the organization and help in monitoring performance.
CO2	Understand the concept of Management Accounting and develop the ability to collect, analyze and communicate qualitative and quantitative information to assist management in effective decision making, planning and controlling.
CO3	Provide relevant and timely information to support decision-making, monitor internal controls to ensure the accuracy and reliability of financial information. This is crucial for preventing fraud, errors, and ensuring compliance with regulations.
CO4	Establish and monitor internal controls to ensure the accuracy and reliability of financial information. This is crucial for preventing fraud, errors, and ensuring compliance with regulations.
CO5	Enhance the interpretability and comparability of financial statements, making them valuable tools for financial analysis, decision-making, and communication with stakeholders.
CO6	Analysed over multiple periods to identify trends and patterns.
CO7	Contribute to the forecasting and planning process, allowing management to project future financial performance.
CO8	Provide insights into different aspects of a company's performance, financial health, and efficiency through Ratio Analysis.

Curriculum:

Module No.	Subtitle / Learning points	Lectures
I	Introduction to Management Accounting and Preparation of Financial Statement	15
	Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement.	

	d) Common Size Statement. Note: Practical Problems based on the above (a) to (d)	
II	Ratio Analysis and Interpretation	15
	<p>Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.</p> <p>Balance Sheet Ratios:</p> <p>i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio</p> <p>Revenue Statement Ratios:</p> <p>i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio</p> <p>Combined Ratio :</p> <p>i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover</p>	

Learning Resources Recommended

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaye
- Advanced Management Accounting by Robert S Kailar,Holl
- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learnng
- Management Accounting by I.m.Pandey, Vikas
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan & Jain,Tata Megaw
- Management Accounting by R.P.Resstogi

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 3 out of 5)	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

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Community Engagement Project (CEP)

Name of the Course	:	Community Engagement Project (CEP)
Course Code	:	UGJCCEP401
Class	:	SYBAF
Semester	:	IV
No of Credits	:	02
Nature	:	Practical
Type	:	Community Engagement Project (CEP)
Employability	:	These are the courses requiring learners to participate in field-based learning/projects generally under the supervision of faculty of the external entity. The curricular component of 'community engagement and service' will involve activities that would expose learners to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. Thus, the total learner engaged time would be 60 hours for a 2- credit course

Guidelines Community Engagement Project (CEP)

This course requiring learners to participate in Community Engagement Project learning/projects generally under the supervision of faculty. Learners have to work 60 hours in a semester for Community Engagement Project.

30 hours for classroom activities –

- In a semester, Programme planning, preparation for community engagement and service, Data Analysis and Preparation of report etc.

30 hours for out-of-class activities –

- Implement the planned community engagement activities according to the programme schedule.
- Engage with community members through events, workshops, meetings, or door-to-door outreach.
- Collect feedback, suggestions, and concerns from community members.

Learners can participate in activities related to adult education / literacy initiatives and mentoring school learners.

Implementation Mechanism of CEP:

1. The implementation mechanism of the CEP course will be decided by concerned department
2. The concerned department will appoint a mentor, who will be a faculty member.
3. Each learner should keep a separate fieldwork diary to record their fieldwork experiences. Planning and preparation for CEP as well as working hours should be recorded in a diary.
4. Each learner must submit their CEP work report to the concerned department.
5. The work diary must be verified and signed by the assigned mentor.
6. Internal Viva - Voce will be conducted by the concerned department.

Course Outcomes Community Engagement Project (CEP):

1. Expose learners to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems.
2. Appreciate the culture and life-style of the society
3. Sensitize to the needs and challenges of the community
4. Identify causes for social problems faced by community and explore solutions for the same.

Evaluation Pattern 30:20

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

Sr.No.	Community Engagement Project	Distribution of Marks
1.	Learners should perform activities from the list given below CEP for 60 hours. Actual work and work report	30
2.	Internal Evaluation	
	Presentation / Viva-Voce Examination	20

Report Structure of CEP:

The students will be required to submit a comprehensive report at the end of the CEP. Report should be of minimum **5- 6 pages** or as per the guidelines of the concerned department.

A report has to be brief in content and must include the following aspects:

1. **Title Page:**

Name of the student, programme, institution, month and year.

2. **Certificate of Completion:**

A certificate issued by the mentor appointed from the department confirming the successful completion of the CEP.

3. **Acknowledgments:**

Recognizing individuals or organizations that provided support, guidance during the CEP.

4. **CEP Work Experience:**

Detailed description of work experience in CEP including CEP activity name and location, dates, and work experience. Photographs or visual aids to support work experience.

5. **Conclusion & Summary:**

Reflections on the overall experience and learning during the CEP activity.

Appendix

- CEP work Dairy must be attached along with the report.
- CEP Events Photographs

On separate page
Community Engagement Program

A Report Submitted

To

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

Under

Under Faculty of Commerce

Department of B.Com. Accounting & Finance

SYBAF

Semester IV

**Name of the student
Class & Division Roll No:**

Name of the Supervisor

(Designation)

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

Month and Year

On separate page
**R. P. Gogate College of Arts and Science and
R. V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

CERTIFICATE

This is to certify that [Student's Full Name] [Class, Division, Student's Roll Number] Examination seat no. _____ has successfully completed Community Engagement Program (CEP) under my supervision.

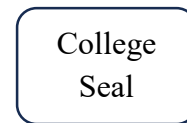
I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

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

His /Her bonafide work has been completed for the duration from _____ to _____ for 60 hours.

Name and Signature of supervisor

Date of submission: _____



On separate page
Index

Chapter No	Title of the Chapter	Page No.
I		
II		
III		
IV		
V		

On separate page

Declaration by Learner

I Miss/Mr. _____ [Name of the learner] undersigned hereby, declare that work embodied in this Community Engagement Programme project work titled _____ [Title of the Project] forms our own Experience of Community Engagement Programme carried out under the guidance of _____ [Name of the guiding teacher] I, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by
Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

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

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

I thank the **R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous) & University of Mumbai** for giving me opportunity to do this project.

I would like to thank my **Principal, Prof. Dr M. R. Sakhalakar Sir**, for providing the necessary facilities required for completion of this project.

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

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

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

Name and Signature of the learners

R. E. Society's

R. P. Gogate College of Arts & Science

R. V. Jogalekar College of Commerce (Autonomou), Ratnagiri

Work Diary of CEP

Academic Year -

Semester : IV

Faculty –

Name of Learner –

Class -

Roll No. –

Name of CEP Activity –

Name of Community Engaged –

Duration of the CEP Activity –

Name of CEP collaborating Organisation –

Daily work record – Proposed schedule of work (Minimum Mandatory – 60 hours)

Sr. No.	Date of CEP Activity	Brief description of the activity	Place of CEP	Duration (Hours)	Sign. of Mentor
Total No of Hours :					

Name & Sign of Student

Name & Sign of CEP Mentor

Sign. of concerned Authority (HOD)

Suggested list for CEP Activities -

Sr. No.	Activities for Community Engagement Program
1 .	Anty- Drug Awareness campaign
2 .	Organization of Blood Donation camp
3 .	Save Girl Child Awareness program
4 .	Collaborate with Police department as Special <i>Police force / Police Mitra</i>
5 .	Collaborate with <i>Sarpa Mitra</i> for safety awareness
6 .	Legal awareness for women.
7 .	Financial Literacy Awareness Programme
8 .	Digital Literacy Awareness Programme
9 .	Cleanliness drive college campus and community
10 .	Cyber security Awareness program
11 .	Organize awareness programmes, health camps, Disability camps and cleanliness camps
12 .	Working with NGOs for older people
13 .	Health / Fitness Awareness program
14 .	Organization of Readers Club
15 .	Conduct workshops on mental health awareness in schools and communities
16 .	Education Loan Awareness Programme
17 .	Organize orientation programmes for farmers regarding organic farming.
18 .	Participate in Gram Sabha meetings, and study community participation
19 .	Partner with local NGOs to support women's empowerment initiatives in rural and urban areas.
20 .	Conduct workshops on digital literacy and technology skills for community members.
21 .	Conduct workshops on financial literacy
22 .	Conduct awareness campaigns on human rights and social justice issues.
23 .	Organizing awareness programs regarding government schemes.
24 .	Any other subjects of your choice and get it approved by the CEP mentor.

The bounded project report based on ‘Community Engagement Programme’ shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

- Learners can participate in any one activity from the list given below.
- Learners should engage 60 Hours of work for CEP

Sr. No.	Activities for Field Project and Community Engagement Project
1.	Aids Awareness campaign in an urban/ rural area
2.	Anty Drug Awareness campaign in an urban/ rural area
4 .	Organisation of Blood Donation camp
5 .	Save Girl Child Awareness program in an urban/ rural area
	Human Trafficking Awareness program
	Collaborate with Police department as Special Police force / Police Mitra
	Collaborate with Sarpa Mitra for safety awareness
	Legal awareness for women
	Implement a community-based savings and credit scheme to promote Self Help group
	Cleanliness drive college campus and community
	Cyber security Awareness program in an urban/ rural area

Co-Curricular Courses (CC)

1. National Social Service

Name of the Course	:	National Social Service (NSS)
Course Code	:	GJCC301, GJCC401
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC302, GJCC402
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC303, GJCC403
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC304, GJCC404
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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
<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	:	GJCC305, GJCC405
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC306, GJCC406
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC307, GJCC407
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
No of Credits	:	02
Nature	:	Practical
Type (Applicable to NEP)	:	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	:	GJCC308, GJCC408
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC309, GJCC409
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
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	:	GJCC310, GJCC410
Class	:	First & Second year of all undergraduate programme
Semester	:	III & IV
No of Credits	:	02
Nature	:	Practical
Type	:	Co-curricular Course (CC)
Employability	:	<p>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.</p>

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