

AC-25/10/ 2021

Item No-



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for F.Y.B.Com (Accounting & Finance)

Program: B.Com (Accounting & Finance)

Course: F.Y.B.Com (Accounting & Finance)

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

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

| Sr. No . | Heading | Particulars |
|-----------------|---|--|
| 1 | Title of Course | F.Y.B.Com (Accounting & Finance) |
| 2 | Eligibility for Admission | 12th Commerce and equivalent [of recognized Boards] |
| 3 | Passing Marks | Minimum 24 In Semester Exam and 16 CIA |
| 4 | Ordinances/Regulations (if any) | ----- |
| 5 | No. of Years/Semesters | One year/Two semester |
| 6 | Level | U.G. |
| 7 | Pattern | Semester |
| 8 | Status | Revised |
| 9 | To be implemented from Academic year | 2021-2022 |

B.Com. (Accounting and Finance) Honours Programme
Course Structure
F.Y.B.Com. (Accounting & Finance) Honours
(To be implemented from Academic Year- 2021-2022)

| No. of Courses | Semester I | Credits | No. of Courses | Semester II | Credits |
|-----------------------|---|-----------|-----------------------|---|-----------|
| 1 | Core Courses (CC) | | 1 | Core Courses (CC) | |
| UGBAF101 | Financial Accounting (Elements of Financial Accounting) – I | 04 | UGBAF201 | Financial Accounting (Special Accounting Areas) – II | 04 |
| UGBAF102 | Cost Accounting (Introduction and Element of cost) – I | 04 | UGBAF202 | Auditing (Introduction and Planning) – I | 04 |
| UGBAF103 | Financial Management (Introduction to Financial Management) – I | 04 | UGBAF203 | Innovative Financial Services | 04 |
| 2 | Ability Enhancement Compulsory Course (AECC) | | 2 | Ability Enhancement Compulsory Course (AECC) | |
| UGBAF104 | Business Communication - I | 04 | UGBAF204 | Business Communication – II | 04 |
| UGBAF105 | Foundation Course – I | 02 | UGBAF205 | Foundation Course – II | 02 |
| 3 | *Elective: Generic (GE) | | 3 | **Elective: Generic (GE) | |
| UGBAF106/ UGBAF107 | Any one course from the following list of the courses | 06 | UGBAF206/ UGBAF207 | Any one course from the following list of the courses | 06 |
| Total Credits | | 24 | Total Credits | | 24 |

| *List of Elective: Generic (GE) for Semester I (Any One) | | **List of Elective: Generic (GE) for Semester II (Any One) | |
|---|------------------------|---|-----------------------------------|
| UGBAF106 | Business Economics – I | UGBAF206 | Business Regulatory Framework – I |
| UGBAF107 | Business Environment | UGBAF207 | Business Mathematics |
| Note: Course selected in Semester I will continue in Semester II | | | |

| |
|-------------------------------|
| FYBAF Honours Syllabus |
| Semester I |

| Sr. No. | Course Code | Module/ Topics | Credit | L/Week |
|---------|-------------|---|--------|--------|
| 1 | UGBAF 101 | Accounting Standards Issued by ICAI and Inventory Valuation | 3 | 4 |
| | | Final Accounts (Manufacturing concern) | | |
| | | Departmental Accounts | | |
| | | Accounting for Hire Purchase | | |
| 2 | UGBAF 102 | Introduction to Cost Accounting | 3 | 4 |
| | | Material Cost | | |
| | | Labour Cost | | |
| | | Overheads | | |
| 3 | UGBAF 103 | Introduction to Financial Management | 3 | 4 |
| | | Concepts in Valuation | | |
| | | Leverage | | |
| | | Types of Financing | | |
| | | Cost of Capital | | |
| 4 | UGBAF 104 | Theory of Communication | 3 | 4 |
| | | Obstacles to Communication in Business World | | |
| | | Business Correspondence | | |
| | | Language and Writing Skills | | |
| 5 | UGBAF 105 | Overview of Indian Society | 2 | 3 |
| | | Concept of Disparity 1 | | |
| | | Concept of Disparity 2 | | |
| | | The India Constitution | | |
| | | Significant Aspects of Political Process and Growing Social Problem in India | | |
| 6 | UGBAF 106 | Business and its Environment | 3 | 4 |
| | | Business and Society | | |
| | | Contemporary Issues | | |
| | | International Environment | | |
| 7 | UGBAF 107 | Introduction | 3 | 4 |
| | | Demand Analysis | | |
| | | Supply and Production Decisions and Cost of Production | | |
| | | Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition | | |
| | | Pricing Practices | | |

Note: 1. Blue Highlighted Topic/Course has focus on employability/entrepreneurship/skill development.

2. Green Highlighted Topic/Course is related to local/national/regional & global development needs.

UGBAF101-FINANCIAL ACCOUNTING – I (FYBAF SEM I)

| | |
|---|-------------------|
| B.Com (Accounting & Finance) Honours | Semester-I |
| Subject Name: Financial Accounting-I | |
| Lectures per week | 04 |

| | | | |
|--------------------------|-----------------------------|----------------|--------------|
| Credits | 04 | | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |
| | Total | | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Accounting Standards Issued by ICAI and Inventory Valuation | 15 |
| 2 | Final Accounts (Manufacturing concern) | 15 |
| 3 | Departmental Accounts | 15 |
| 4 | Accounting for Hire Purchase | 15 |
| | TOTAL | 60 |

| Sr. No. | Modules / Units |
|----------------|---|
| 1 | Accounting Standards Issued by ICAI and Inventory Valuation |
| 1.1 | Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards-VariouS AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations |
| 1.2 | Inventory Valuation(Only Theory) Meaning of Inventories, Cost for Inventory Valuation, Inventory Systems : Periodic Inventory System and Perpetual Inventory System, Valuation: Meaning & Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet. |
| 2 | Final Accounts Expenditure- (a) Capital (b) Revenue Receipts- (a) Capital (b) Revenue Adjustment and closing entries Final accounts Manufacturing concern |
| 3 | Departmental Accounts Meaning, Bases of allocation of expenses and income/receipt Inter departmental transfer (at cost and invoice price), Stock reserve Departmental Trading and Profit and Loss and Balance sheet |
| 4 | Accounting for Hire Purchase Meaning, Calculation of interest, Accounting for hire purchase transactions by asset purchase method based on full cash price. Journal entries, Ledger account and disclosure balance sheet for hirer and vendor (excluding default, repossession and calculation of price) |

UGBAF102-COST ACCOUNTING – I(FYBAF SEM I)

| | |
|---|-------------------|
| B.Com (Accounting & Finance) Honours | Semester-I |
| Subject Name: Cost Accounting-I | |
| Lectures per week | 04 |
| Credits | 04 |

| | | Hours | Marks |
|--------------------------|-----------------------------|----------------|------------|
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |
| | | Total | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|---------|---------------------------------|-----------------|
| 1 | Introduction to Cost Accounting | 15 |
| 2 | Material Cost | 15 |
| 3 | Labour Cost | 15 |
| 4 | Overheads | 15 |
| TOTAL | | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Introduction to Cost Accounting |
| | Evolution Objectives Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System-Essentials of Good Costing System |
| 2 | Material Cost |
| | Material Cost: The Concept Material Control Procedure Documentation Stock Ledger Bin Card Stock Levels Economic Order Quantity (EOQ) |
| 3 | Labour Cost |
| | Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes |
| 4 | Overheads |
| | Overheads: The Concept Classification of overheads on different bases i Apportionment and Absorption of Overheads |

UGBAF103-FINANCIAL MANAGEMENT-I (FYBAF SEM I)

| | | | |
|---|-----------------------------|-------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-I | |
| Subject Name: Financial Management –I | | | |
| Lectures per week | | 04 | |
| Credits | | 04 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |

| | | | |
|--|-----------------|----|------------|
| | Internal | -- | 40 |
| | Total | | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--------------------------------------|------------------------|
| 1 | Introduction to Financial Management | 12 |
| 2 | Concepts in Valuation | 12 |
| 3 | Leverage | 12 |
| 4 | Types of Financing | 12 |
| 5 | Cost of Capital | 12 |
| | TOTAL | 60 |

| Sr. No. | Modules / Units |
|----------------|---|
| 1 | Introduction to Financial Management |
| | Introduction Meaning & Definition Needs & Importance Scope and Objectives Profit v/s Value Maximization |
| 2 | Concepts in Valuation |
| | The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding |
| 3 | Leverage |
| | Introduction EBIT & EPS Analysis , Cost Structure Types of Leverages: Operating Leverage, Financial Leverage & Combine Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems) |
| 4 | Types of Financing |
| | Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term, Long Term Sources of Finance , Short Term Sources of Finance |
| | Cost of Capital |
| | Introduction , Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems) |

UGBAF104 - BUSINESS COMMUNICATION-I (FYBAF SEM I)

| | | | |
|---|-----------------------------|-------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-I | |
| Subject Name: Business communication-I | | | |
| Lectures per week | | 04 | |
| Credits | | 04 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |

| | | | |
|--|--------------|----|------------|
| | Total | -- | 100 |
|--|--------------|----|------------|

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|---------|--|-----------------|
| 1 | Theory of Communication | 15 |
| 2 | Obstacles to Communication in Business World | 15 |
| 3 | Business Correspondence | 15 |
| 4 | Language and Writing Skills | 15 |
| | TOTAL | 60 |

| Sr. No. | Modules / Units |
|---------|--|
| 1 | <p>Theory of Communication:</p> <p>Concept of Communication: Meaning, Definition, Process, Need, Feedback, Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees(A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing Introduction to Business Communication Skills</p> |
| 2 | <p>Obstacles to Communication in Business World</p> <p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p> |
| 3 | <p>Business Correspondence</p> <p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p> |
| 4 | <p>Language and Writing Skills</p> <p>Commercial Terms used in Business Communication</p> |

| | |
|--|---|
| | <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ● Listening Comprehension ● Remedial Teaching ● Speaking Skills: Presenting a News Item, Dialogue and Speeches ● Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ● Reading Comprehension: Analysis of texts from the fields of Commerce and Management |
|--|---|

UGBAF105 - Foundation of Course -I (FYBAF SEM I)

| | | | |
|--|-----------------------------|-------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-I | |
| Subject Name: Foundation of Course –I | | | |
| Lectures per week (1 Lecture is 60 minutes) | | 03 | |
| Credits | | 02 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | -- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|----------------------------|------------------------|
| 1 | Overview of Indian Society | 12 |
| 2 | Concept of Disparity 1 | 12 |
| 3 | Concept of Disparity 2 | 12 |

| | | |
|---|--|----|
| 4 | The India Constitution | 12 |
| 5 | Significant Aspects of Political Process and Growing Social Problem in India | 12 |
| | TOTAL | 60 |

| Sr. No. | Modules / Units |
|-----------|--|
| 1 | Overview of Indian Society: |
| | Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference. |
| 2 | Concept of Disparity- 1 |
| | Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female feticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities |
| 3 | Concept of Disparity-2: |
| | Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences |
| 4 | The Indian Constitution: |
| | Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution |
| 5. | Significant Aspects of Political Processes: |
| | The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics |

UGBAF106-COMMERCE (BUSINESS ENVIRONMENT) – I(FYBAF SEM I)

| | | | |
|---|-----------------------------|-------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-I | |
| Subject Name Commerce (Business Environment) – I | | | |
| Lectures per week | | 04 | |
| Credits | | 06 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | -- | 40 |
| | TOTAL | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|---------|------------------------------|-----------------|
| 1 | Business and its Environment | 15 |
| 2 | Business and Society | 15 |
| 3 | Contemporary Issues | 15 |
| 4 | International Environment | 15 |

| | | |
|--|-------|----|
| | TOTAL | 60 |
|--|-------|----|

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Business and its Environment |
| | a) Introduction to Business-Meaning & Definition b) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment c) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOC Analysis. |
| 2 | Business and Society |
| | a) Business Ethics: Meaning & Definition Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India. |
| 3 | Contemporary Issues |
| | a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit |
| 4 | International Environment |
| | a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries Managing changes in Business Environment |

UGBAF107-BUSINESS ECONOMICS – I (FYBAF SEM I)

| B.Com (Accounting & Finance) Honours | | Semester-I | |
|---|----------------------|------------|------------|
| Subject Name: Business Economics – I | | | |
| Lectures per week (1 Lecture is 60 minutes) | | 04 | |
| Credits | | 06 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |
| | Total | | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|---------|---|-----------------|
| 1 | Introduction | 10 |
| 2 | Demand Analysis | 10 |
| 3 | Supply and Production Decisions and Cost of Production | 15 |
| 4 | Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition | 15 |
| 5 | Pricing Practices | 10 |

| | |
|-------|----|
| TOTAL | 60 |
|-------|----|

| Sr. No | Modules/units |
|-----------------|---|
| Unit I | Introduction |
| | Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium |
| Unit II | Demand Analysis |
| | Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression) |
| Unit III | Supply and Production Decisions and Cost of Production |
| | Production function: short run analysis with Law of Variable Proportions Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications) |
| Unit IV | Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition |
| | Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples) |
| Unit V | Pricing Practices |
| | Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world) |

***Syllabus of Courses of F.Y.B.Com (Accounting and Finance) Honours
Programme at Semester I
Reference Books***

UGBAF101-FINANCIAL ACCOUNTING – I

- 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
- Financial Accountancy for Management By Dr.Dinesh Harsalekar, Multitech. Publishing Co. Ltd. Mumbai
- Modern Accountancy By, Mukherjee and Hanif, Tata Mc. Grow Hill and Co.Ltd, Mumbai
- Financial Accounting By V. Rajasekaran, Pearsan Publications, New Delhi

UGBAF102-COST ACCOUNTING – I

- Cost Accounting By, C.S. Rayadu, Tata Mc, Grow Hill and Co. Ltd. Mumbai
- Cost Accounting By, Ravi M. Kishor, Taxmall Ltd. , New Delhi
- Cost Accounting by S.P.Jain and K.L.Narang, Kalyani Publishres Ludhiana
- Modern Cost and Management Accounting by M. Hanif Tata Mc, Grow Hill and Co. Ltd. New Delhi.
- Advanced Cost and Mnagement Accounting: Problems and Solutions by V.K.Saxena and C.D.Vashist, S.Chand and Co. Pvt.Ltd., New Delhi

UGBAF103-FINANCIAL MANAGEMENT-I

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., N Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd, Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, N 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

UGBAF104-BUSINESS COMMUNICATION-I

- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan(1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi
- Basu,C.R.(1998) Business Organisationand Management, T.M.H.New Delhi
- BoveeCourtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication

UGBAF105-Foundation of Course -I

- Indian Society and Culture, Vinita Padey, Rawat Pub (2016)
- Social Problems in India, Ram Ahuja, Rawat Pub (2014)
- Faces of Feminine in Ancient ,medivial and Modern India, Mandakranta Bose Oxford University
- National Humana rights commission- disability Manual
- Rural, Urban Migration : Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012
- Regional Inequilities in India Bhat L S SSRD- New Delhi
- Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)
- The Constitution of India, P M Bakshi 2011

UGBAF106-COMMERCE (BUSINESS ENVIRONMENT) – I

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai\
- Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai

UGBAF107-BUSINESS ECONOMICS – I

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

FYBAF Syllabus

Semester II

| Sr. No. | Course Code | Module/ Topics | Credit | L/Week |
|---------|-------------|--|--------|--------|
| 1 | UGBAF 201 | Accounting from Incomplete Records | 3 | 4 |
| | | Consignment Accounts | | |
| | | Branch Accounts | | |
| | | Fire Insurance Claims | | |
| 2 | UGBAF 201 | Introduction to Auditing | 3 | 4 |
| | | Audit Planning, Procedures and Documentation | | |
| | | Auditing Techniques | | |
| | | Internal Audit | | |
| 3 | UGBAF 203 | Introduction to Traditional Financial Services | 3 | 4 |
| | | Issue Management and Securitization | | |
| | | Financial Services and its Mechanism | | |
| | | Consumer Finance and Credit Rating | | |
| 4 | UGBAF 204 | Presentation Skills | 3 | 4 |
| | | Group Communication | | |
| | | Business Correspondence | | |
| | | Language and Writing Skills | | |
| 5 | UGBAF 205 | Globalisation and Indian Society | 2 | 3 |
| | | Human Rights | | |
| | | Ecology | | |
| | | Understanding Stress and Conflict | | |
| | | Managing Stress and Conflict in Contemporary Society | | |

| | | | | |
|---|-----------|--------------------------------|---|---|
| 6 | UGBAF 206 | Law of Contract 1872 | 3 | 4 |
| | | Sale of Goods Act 1930 | | |
| | | Negotiable Instrument Act 1881 | | |
| | | Consumer Protection Act 1986 | | |
| 7 | UGBAF 207 | Ratio, Profit and Loss | 3 | 4 |
| | | Interest and Annuity | | |
| | | Shares and Mutual Fund | | |
| | | Introduction to Statistics | | |
| | | | | |

Note: 1. Blue Highlighted Topic/Course has focus on employability/entrepreneurship/skill development.

2. Green Highlighted Topic/Course is related to local/national/regional & global development needs.

UGBAF201-FINANCIAL ACCOUNTING – II (FYBAF SEM II)

| | | | |
|---|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-II | |
| Subject Name: FINANCIAL ACCOUNTING | | | |
| Lectures per week | | 04 | |
| Credits | | 04 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|---------|------------------------------------|-----------------|
| 1 | Accounting from Incomplete Records | 15 |
| 2 | Consignment Accounts | 15 |
| 3 | Branch Accounts | 15 |
| 4 | Fire Insurance Claims | 15 |
| | TOTAL | 60 |

| Sr. No. | Modules/Units |
|----------|---|
| 1 | Accounting from Incomplete Records Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern. (conversion method) |
| 2 | Consignment Accounts Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses) |
| 3 | Branch Accounts |

| | |
|----------|--|
| | Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method |
| 4 | Fire Insurance Claims |
| | Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy. Exclude: Loss of Profit and Consequential Loss. |

**UGBAF202-AUDITING (INTRODUCTION AND PLANNING)
(FYBAF SEM II)**

| | | | |
|---|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-II | |
| Subject Name: Auditing | | | |
| Lectures per week | | 04 | |
| Credits | | 04 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Introduction to Auditing | 15 |
| 2 | Audit Planning, Procedures and Documentation | 15 |
| 3 | Auditing Techniques | 15 |
| 4 | Internal Audit | 15 |
| | Total | 60 |

| Sr. No. | Modules / Units |
|----------------|---------------------------------|
| 1 | Introduction to Auditing |

| | |
|----------|--|
| | <p>1. Basics -Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit</p> <ul style="list-style-type: none"> • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of independent audit, qualities of auditors, auditing v/s accounting, auditing v/s investigation measures, view the concept true and fair • accounting concept relevant to auditing Materiality, going concern, |
| 2 | Audit Planning, Procedures and Documentation |
| | <ul style="list-style-type: none"> • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit note book Meaning, structure, content, general information , current information and importance |

| | |
|----------|---|
| 3 | Auditing Techniques |
| | <p>•Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</p> <p>•Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample</p> <p>•Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries</p> <p>•Internal Checks v/s internal control, internal checks v/s test check</p> |
| 4 | Internal Audit : |
| | Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit Internal Audit Vs External Audit, Internal Checks Vs Internal Audit |

UGBAF203-INNOVATIVE FINANCIAL SERVICES (FYBAF SEM II)

| | | | |
|--|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-II | |
| Subject Name: Innovative Financial Services | | | |
| Lectures per week | | 04 | |
| Credits | | 04 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ----- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|--|-----------------|
| 1 | Introduction to Traditional Financial Services | 15 |
| 2 | Issue Management and Securitization | 15 |
| 3 | Financial Services and its Mechanism | 15 |
| 4 | Consumer Finance and Credit Rating | 15 |
| TOTAL | | 60 |

| Sr. No. | Modules/ Units |
|----------|--|
| 1 | Introduction to Traditional Financial Services |
| | a) Financial Services: <ul style="list-style-type: none"> ● Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework. |
| | b) Factoring and Forfeiting: |

| | |
|----------|---|
| | <ul style="list-style-type: none"> ● Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfeiting, Working of Forfeiting, Benefits and Drawbacks of Forfeiting, Practical Problems. <p>c) Bill Discounting:</p> <ul style="list-style-type: none"> ● Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management. |
| 2 | Issue Management and Securitization |
| | <p>a) Issue Management and Intermediaries:</p> <ul style="list-style-type: none"> ● Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue. <p>b) Stock Broking:</p> <ul style="list-style-type: none"> ● Introduction, Stock Brokers, Sub-Brokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading. <p>c) Securitization:</p> <ul style="list-style-type: none"> ● Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization. |
| 3 | Financial Services and its Mechanism |
| | <p>a) Lease and Hire-Purchase:</p> <ul style="list-style-type: none"> ● Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. ● Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase. <p>b) Housing Finance:</p> <ul style="list-style-type: none"> ● Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies. <p>c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p> |
| 4 | Consumer Finance and Credit Rating |
| | <p>a) Consumer Finance:</p> <ul style="list-style-type: none"> ● Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance. <p>b) Plastic Money:</p> <ul style="list-style-type: none"> ● Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. ● Smart Cards- Features, Types, Security Features and Financial Applications. <p>c) Credit Rating:</p> <ul style="list-style-type: none"> ● Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating |

UGBAF204-BUSINESS COMMUNICATION-II (FYBAF SEM II)

| | | | |
|---|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-II | |
| Subject Name: Business Communication-II | | | |
| Lectures per week | | 04 | |
| Credits | | 04 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ---- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|--------------|-----------------------------|-----------------|
| 1 | Presentation Skills | 15 |
| 2 | Group Communication | 15 |
| 3 | Business Correspondence | 15 |
| 4 | Language and Writing Skills | 15 |
| TOTAL | | 60 |

| Sr. No | Module/units |
|----------|---|
| 1 | Presentation Skills |
| | Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation Public speaking skills |
| 2 | Group Communication |

| | |
|----------|---|
| | <p>Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</p> <p>Interview Skills- Personal awareness, confidence, conversational skills.</p> <p>Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions</p> <p>Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing</p> <p>Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</p> |
| 3 | Business Correspondence |
| | <p>Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)</p> <p>Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act</p> |
| 4 | Language and Writing Skills |
| | <p>Reports: Parts, Types, Feasibility Reports, Investigative Reports</p> <p>Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner</p> |

UGBAF205-FOUNDATION COURSE-II (FYBAF SEM II)

| | | | |
|---|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-II | |
| Subject Name: FOUNDATION COURSE-II | | | |
| Lectures per week | | 03 | |
| Credits | | 02 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ---- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--|------------------------|
| 1 | Globalisation and Indian Society | 12 |
| 2 | Human Rights | 12 |
| 3 | Ecology | 12 |
| 4 | Understanding Stress and Conflict | 12 |
| 5 | Managing Stress and Conflict in Contemporary Society | 12 |
| | TOTAL | 60 |

| Sr. No | Module/units |
|---------------|--|
| 1 | Globalisation and Indian Society |
| | Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides. |
| 2 | Human Rights |

| | |
|----------|---|
| | Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights ; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution |
| 3 | Ecology |
| | Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness ; Environment as natural capital and connection to quality of human life; Environmental Degradation -causes and impact on human life; Sustainable development-concept and components; poverty and environment |
| 4 | Understanding Stress and Conflict |
| | Causes of stress and conflict in individuals and society ; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict Introduction to Concept of Emotional Quotient |
| 5 | Managing Stress and Conflict in Contemporary Society |
| | Types of conflicts and use of coping mechanisms for managing individual stress ; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society |

UGBAF206-BUSINESS LAW- I (Business Regulatory Framework) (FYBAF SEM II)

| | | | |
|---|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) Honours | | Semester-II | |
| Subject Name: Business Law-I | | | |
| Lectures per week | | 04 | |
| Credits | | 06 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal | ---- | 40 |
| Total | | | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|--------------------------------|------------------------|
| 1 | Law of Contract 1872 | 15 |
| 2 | Sale of Goods Act 1930 | 15 |
| 3 | Negotiable Instrument Act 1881 | 15 |
| 4 | Consumer Protection Act 1986 | 15 |
| | TOTAL | 60 |

| Sr. No | Modules/units |
|----------------|--|
| Unit I | Law of Contract 1872 |
| | (a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance & Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency |
| Unit II | Sale of Goods Act 1930 |

| | |
|-----------------|--|
| | (a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Hire Purchase Agreement (h) Auction sale |
| Unit III | Negotiable Instrument Act 1881 |
| | (a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note, Bill of Exchange (d) Holder and Holder in due Course (e) Cheque-Crossing & Types of Crossing of cheques (f) Dishonour and Discharge of Negotiable Instruments |
| Unit IV | Consumer Protection Act 1986 |
| | (a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods |

UGBAF207-BUSINESS MATHEMATICS (FYBAF SEM II)

| | | | |
|---|-----------------------------|--------------------|--------------|
| B.Com (Accounting & Finance) | | Semester-II | |
| Subject Name: Business Mathematics | | | |
| Lectures per week | | 04 | |
| Credits | | 06 | |
| | | Hours | Marks |
| Evaluation System | External Examination | 2 Hours | 60 |
| | Internal Examination | ----- | 40 |
| | Total | -- | 100 |

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|----------------------------|------------------------|
| 1 | Ratio, Profit and Loss | 15 |
| 2 | Interest and Annuity | 15 |
| 3 | Shares and Mutual Fund | 15 |
| 4 | Introduction to Statistics | 15 |
| | TOTAL | 60 |

| Sr. No. | Modules / Units |
|----------------|---|
| 1 | Ratio, Profit and Loss |
| | Ratio- Definition, and its types, Proportion and its types, Variation and its types, Percentage, Profit and loss: terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Commission and brokerage. |
| 2 | Interest and Annuity |
| | Simple interest, compound interest, |

| | |
|---|--|
| | Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate |
| 3 | Shares and Mutual Fund |
| | Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value |
| 4 | Introduction to Statistics |
| | Statistics: Definition and basic concepts. Importance and applications, Data and its types, Organization and Presentation of data, Tabular and Graphical Representation of data |

**Syllabus of Courses of FYB.Com (Accounting and Finance) Honours
Programme at Semester II
Reference Books**

| |
|--|
| UGBAF201-FINANCIAL ACCOUNTING – II |
| <ul style="list-style-type: none"> ● 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 LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi ● Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., |
| UGBAF202-AUDITING |
| <ul style="list-style-type: none"> ● Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi ● A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi ● Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi ● Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi ● Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi |
| UGBAF203-INNOVATIVE FINANCIAL SERVICES |
| <ul style="list-style-type: none"> ● IM Pandey, Financial Management, Vikas Publishing House Ltd. ● Khan M.Y., Financial Services, McGraw Hill Education. ● Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints. ● Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House |
| UGBAF204-BUSINESS COMMUNICATION-II |

- Agarwal, AnjuD(1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K.(1970) Organisational Management through Communication.
- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991)OrganisationalBehaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai

UGBAF205-FOUNDATION COURSE-II

- Impact of the policies of WTO on Indian agriculture - S. Nehru, Serial Pub. (2012)
- Privatisation of public enterprises – Emerging dimensions – Edited by G.S. Batra, NarinderKaur ,Anmol Pub. (1995)
- Economics of development – Dwight Perkins, Steven Radelet, David Lindauer, Norton company (2006)
- Industrial Policy and economic development in India (1947 -2012) – AnupChatterjeeNew Century Pub. (2012)
- Globalisation and development of backward areas – Edited by G. Satyanarayana New Century Pub.

UGBAF206-BUSINESS LAW- I (Business Regulatory Framework)

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

UGBAF207-BUSINESS MATHEMATICS

- Fundamental of Statistics, S C Gupta, Himalaya Publication House.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited
- Business Mathematics: D C Sancheti& V K Kapoor, Sultan Chand & Sons
- Business Mathematics: A P Verma, Asian Books Pvt. :Limited.
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.

***B.Com. (Accounting and Finance) Honours Programme at
Semester I and II***

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester-wise End Examination component carrying 60% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

- A) Internal Assessment: 40 %**
Online Class Test-20 Marks
CIE Activities- 20 Marks

***Online Class Test Question Paper Pattern
(Internal Assessment- Courses without Practical Courses)***

All questions are objectives type of questions i.e. MCQ/Fill in the blanks/True or False.

Online Class Test (Total 20 questions*1 Mark each=20 Marks)

B) Semester End Examination: 60 %

- i. Duration: The examination shall be of 2 Hours duration
- ii. Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

(Detail question paper pattern has been given separately)

● Passing Standard

The learners 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 and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40%

marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

| Question No | Particular | Marks |
|--------------------|---|-----------------|
| Q-1 | Full Length Practical Question | 15 Marks |
| | OR | |
| | Full Length Practical Question | 15 Marks |
| Q-2 | Full Length Practical Question | 15 Marks |
| | OR | |
| Q-2 | Full Length Practical Question | 15 Marks |
| Q-3 | Full Length Practical Question | 15 Marks |
| | OR | |
| Q-3 | Full Length Practical Question | 15 Marks |
| Q-4 | Objective Questions | |
| | A. Sub Questions to be asked 10 and to be answered any 08 | 08 Marks |
| | B. Sub Questions to be asked 10 and to be answered any 07 | 07 Marks |

| | | |
|------------|--|-----------------|
| Q-4 | (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR C) Short Notes(any 3) | 15 Marks |
|------------|--|-----------------|

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

| Question No | Particular | Marks |
|-------------|--|-----------------|
| Q-1 | Objective Questions A) Sub Questions to be asked 10 and to be answered any 8 B) Sub Questions to be asked 10 and to be answered any 7 (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks) | 15 Marks |
| Q-2 | a) Theory questions b) Theory questions c)Theory Questions d) Theory Questions | 15 Marks |
| Q-3 | a) Theory questions b) Theory questions c)Theory Questions d) Theory Questions | 15 Marks |
| Q-4 | a) Theory questions b) Theory questions | 15 Marks |
| Q-4 | OR Short Notes(any 3 out 5) | 15 Marks |

| | | |
|--|--|--|
| | | |
|--|--|--|

INTERNAL EVALUATION FOR 40 MARKS

| FYBAF (SEM I) | | | FYBAF (SEM II) | | |
|----------------------|---|---|-----------------------|---|---|
| Sr. No | Subjects | Internal Evaluation | Sr. No | Subjects | Internal Evaluation |
| 1.1 | Financial Accounting (Elements of financial accounting)-I | Written Test - 20 M Book Checking- 10 M Project report & viva 10M | 2.1 | Financial Accounting(Special Accounting Areas)-II | Written Test - 20 M Book Checking- 10 M Project report &viva-10 M |
| 1.2 | Cost Accounting-I (Introduction and Elements of Cost-I) | Written Test - 20 M Book Checking- 10 M Project report &viva- 10M | 2.2 | Auditing (Introduction and Planning) | Written Test - 20 M Case Study- 10 M Reading of ledger accounts- 10 M |
| 1.3 | Financial Management-I (Introduction to financial Management) | Written Test - 20 M Assignment & Viva 10 M Book checking- 10 M | 2.3 | Innovative Financial Services | Written Test - 20 M Case Study- 10 M Presentation & Viva- 10 M |
| 1.4 | Business Communication-I | Written Test - 20 M PPT with Viva- 10 M Role Play- 10 M | 2.4 | Business Communication-II | Written Test - 20 M Project with Viva - 10 M Mock Interview- 10 M |
| 1.5 | Commerce-I (Business Environment) | Written Test - 20 M Project - 10 M PPT- 10 M | 2.5 | Business Law-I (Business regulatory Framework-I) | Written Test - 20 M Case Study- 10 M GD- 10 M |
| 1.6 | Business Economics-I | Written Test - 20 M Presentation& Viva- 10 M Case Study- 10 M | 2.6 | Business Mathematics | Written Test - 20 M Book checking - 10 M |

| | | | | | |
|-----|---------------------|---|-----|----------------------|--|
| | | | | | Formula Presentation and viva- 10 M |
| 1.7 | Foundation Course-I | Written Test - 20 M Study of Social Issues 10 M Case Study - 10 M | 2.7 | Foundation Course-II | Written Test - 20 M Study of Social Issues- 10 M Case Study - 10 M |

Details of the certificate course

Title : The course shall be titled as “ Certificate course in Leadership Development Program “

Eligibility : HSC

Duration : 3.5 month

Intake Capacity : 25- 30 student (per batch)

Lectures : 30 hrs / 15 week/30 session

Fees structure: Rs. 2000

Certificate course in Leadership Development Program

Modules at a Glance

| SR NO | MODULES | NO.OF LECTURES |
|--------------|--|-----------------------|
| 1 | Overview of leadership styles | 03 session |
| 2 | Creative thinking | 03 session |
| 3 | Innovativeness | 03 session |
| 4 | Time management skill and abilities | 03 session |
| 5 | Positive attitude skill | 03 session |
| 6 | Team management Skill | 03 session |
| 7 | Tools of Effective Communication | 03 session |
| 8 | Strength of Ethical Work | 03 session |
| 9 | Scientific way to Problem Solving and Flexibility and Adoptability | 03 session |
| 10 | Understanding through Critical Evaluation | 03 session |
| 11 | Stress Management | 03 session |

Certificate course in Leadership Development Program

Module 1 - Overview of leadership styles

- Introduction
- Meaning and definition
- Various styles of leadership
- Characteristics or attributes of leadership styles

Module 2 - Creative thinking

- Meaning and definition
- Creative method
- Creative thinking techniques
- Ideas generating questions
- Brainstorming

Module 3- Innovativeness

- Background of innovation
- Definition

- Types of innovation
- What is important?
- The degree of innovation.

Module 4 - Time management skill and abilities

- Meaning and factors of time management
- Benefits of time management
- Time management techniques
- Time management skills
- Time management Tips for Student.

Module 5 - Positive attitude skill

- Introduction and meaning
- Why you need positive attitude?
- The benefits of positive attitude
- Simple tips for developing positive attitude
- You have?

Module 6 - Team management Skill

- Introduction of management
- Importance of delegation
- Motivation : Theory X and Y
- Developing team : communication and working with team
- Discipline and traps to avoid

Module 7 - Tools of Effective Communication

- Meaning and Definition
- How to communicate effectively
- Use Humor, treat people equally, attempt to Resolve Conflict, minimize stress, etc.

Module 8 - Strength of Ethical Work

- Meaning and Definition
- Benefits and Social relevance of Good ethics
- Characteristics of Ethics

Module 9 - Scientific way to Problem Solving and Flexibility and Adoptability

- Meaning and definition
- Scientific method
- Practical use of flexibility and adoptability in individual's life
- Advantages of Problem solving and Flexible and adoptable mode

Module 10 - Understanding through Critical Evaluation

- Introduction and meaning
- Why you need critical thinking?
The benefits of critical thinking in various sectors

Module 11 - Stress Management

- Meaning and Definition
- Causes of Stress
- Interaction between work and home stress
- Individual stress management and Organizational stress management

Certificate course in Leadership Development Program

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 20 marks and the second component will be the Course End Examination component carrying 40 marks. The allocation of marks for the Internal Assessment and Course End Examinations will be as shown below:-

A. Internal Assessment: 20 marks

Activity Conducted in Classroom based on practical aspects.

B. Course End Examination: 40 marks

1. Duration: The examination shall be of 1.30 Hours duration
2. Theory question paper pattern
All are objective type Questions.

(*Multiple choice/ True or False/ Match the columns/Fill in the blanks)