



TOLANI COLLEGE OF COMMERCE

(Autonomous)

Recognised Linguistic (Sindhi) Minority Institution

(Affiliated to University of Mumbai)

Re-Accredited (3rd Cycle) by N.A.A.C. with 'A' Grade

150-151, Sher-E-Punjab Society,

Guru Gobind Singh Road,

Andheri (East) Mumbai-400 093

Syllabus and Question Paper Pattern of
First Year of B.Com. (Accounting & Finance)
Semester I and Semester II
Under Choice Based Credit and Grading System
(Academic Year 2021-2022)



Semester I

Serial No	Course Code	Course Name	Credits
Elective Courses (EC)			
1	TCC.UAFI01	Financial Accounting (Elements of Financial Accounting) - I	03
2	TCC.UAFI02	Cost Accounting (Introduction and Element of cost) - I	03
3	TCC.UAFI03	Financial Management (Introduction to Financial Management) - I	03
Ability Enhancement Courses (AEC)			
4	TCC.UAFI04	Business Communication-I	03
Skill Enhancement Courses (SEC)			
5	TCC.UAFI05	Foundation Course - I	02
Core Courses (CC)			
6	TCC.UAFI06	Business Environment –I	03
7	TCC.UAFI07	Business Economics - I	03
Total Credits			20

Semester II

Serial No	Course Code	Course Name	Credits
Elective Courses (EC)			
1	TCC.UAFII01	Financial Accounting (Special Accounting Areas) -II	03
2	TCC.UAFII02	Auditing (Introduction and Planning)-I	03
3	TCC.UAFII03	Innovative Financial Services	03
Ability Enhancement Courses (AEC)			
4	TCC.UAFI04	Business Communication-II	03
Skill Enhancement Courses (SEC)			
5	TCC.UAFI05	Foundation Course - II	02
Core Courses (CC)			
6	TCC.UAFII06	Business Law (Business Regulatory Framework)-I	03
7	TCC.UAFII07	Business Mathematics	03
Total Credits			20



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: I

Elective Courses (EC): Financial Accounting– Elements of Financial Accounting -I
Course Code: TCC.UAFI01



B.Com. (Accounting & Finance)		Semester – I	
Course Name: Financial Accounting– Elements of Financial Accounting -I		Course Code: TCC.UAFI01	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
	<ul style="list-style-type: none"> ● 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 ● Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: ● If Inventory is taken on a Date after the Balance Sheet or Before the Balance Sheet. 	



Module. No	Details	No. of Lectures
2	Final Accounts	15
	A) Expenditure a) Capital (b) Revenue B) Receipts a) Capital (b) Revenue C) Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)	
3	Departmental Accounts	15
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet.	
4	Accounting for Hire Purchase	15
	Meaning ,Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor(Excluding Default, Repossession and Calculation of Cash Price)	

Reference Books:

- 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 Delh



Evaluation Pattern

- I. **Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)**
- Two Online MCQ Tests of 20 marks each.
- II. **Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)**

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-2	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-3	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks

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



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: I

**Elective Courses (EC): Cost Accounting –Introduction and Elements of Cost-I
Course Code: TCC.UAFI02**



B.Com. (Accounting & Finance)		Semester – I	
Course Name: Cost Accounting – Introduction and Elements of Cost-I		Course Code: TCC.UAFI02	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction to Cost Accounting	15
	<ul style="list-style-type: none"> • Evolution • Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting • Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting • Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases • Cost Allocation and Apportionment Coding System • Essentials of Good Costing System 	
2	Material Cost	15
	Material Cost: <ul style="list-style-type: none"> • The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels • Economic Order Quantity (EOQ) 	
3	Labour Cost	15
	Labour Cost: <ul style="list-style-type: none"> • The Concept Composition of Labour Cost Labour • Cost Records Overtime / Idle Time / Incentive Schemes 	
4	Overheads	15
	Overheads: <ul style="list-style-type: none"> • The Concept Classification of overheads on different bases • Apportionment and Absorption of Overheads 	

Reference Books:



- 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

- I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)**
- Two Online MCQ Tests of 20 marks each.
- II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)**

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-2	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-3	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks

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



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: I

**Elective Courses (EC): Financial Management– Introduction to Financial Management -I
Course Code: TCC.UAFI03**



B.Com. (Accounting & Finance)		Semester – I	
Course Name: Financial Management– Introduction to Financial Management -I		Course Code: TCC.UAFI03	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction to Financial Management	12
	<ul style="list-style-type: none"> • Introduction Meaning • Importance • Scope and objectives • Profit vs. value maximization 	
2	Concepts in Valuation	
	<ul style="list-style-type: none"> • 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	12
	<ul style="list-style-type: none"> • Introduction • EBIT & EPS Analysis • Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems) 	
4	Types of Financing	12
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short-Term Long-Term Sources of Finance Short Term Sources of Finance	
5	Cost of capital	12
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC(Including Practical Problems)	



Reference Books:

- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

Evaluation Pattern

- I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)**
- Two Online MCQ Tests of 20 marks each.
- II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)**

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60 Minimum Marks to Pass: 24 Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-2	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-3	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks

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



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: I

**Ability Enhancement Courses (AEC): Business Communication -I
Course Code: TCC.UAFI04**



B. Com (Accounting & Finance)		Semester – I	
Course Name: Business Communication I		Course Code: TCC.UAFI04	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Theory of Communication	15
	<ul style="list-style-type: none"> • 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 • Channels and Objectives of Communication: Channels- • Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine • 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) • 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 	
2	Obstacles to Communication in Business World	15

	<ul style="list-style-type: none"> • Problems in Communication /Barriers to Communication: • Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers • Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 • 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 	
3	Business Correspondence	15
	<ul style="list-style-type: none"> • Theory of Business Letter Writing: • Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing • 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)] 	
4	Language and Writing Skills	15
	<ul style="list-style-type: none"> • Commercial Terms used in Business Communication 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.] • Activities • 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. 	



	<ul style="list-style-type: none"> • Reading Comprehension: Analysis of texts from the fields of Commerce and Management 	
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Reference Books:

- Bovee Courtland, L and Thrill, John V (1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.
- Burton, G and Thakur, (1995) Management Today- Principles and Practices. T.M.H., New Delhi.
- Darrow, Richard, Forstall, Dan and Coolman, Aubrey (1967) Public Relations Handbook, The Dartwell Co., Chicago.
- Dayal, Ishwar (1981) Managing Large Organizations: A Comparative Study.
- Drucker, P.F. (1970) Technology, Management and Society, Pan Books London.

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

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 08 B) Sub Questions to be asked 10 and to be answered any 07 (True or False / Match the columns)	08 Marks 07 Marks
Q-2	A) Full Length Question B) Full Length Question OR	07 Marks 08 Marks
Q-2	Short Notes To be asked 05 To be answered 03	15 Marks
Q-3	A) Draft a Job application letter along with C.V OR	10 Marks
Q-3	B) Draft a Statement of Purpose Write a Paragraph on any 1 of the following topic in (200 Words) A) Topic OR B) Topic	10 Marks 05 Marks



Q-4	A) Draft the following letters a) Letter of Acceptance of Job Offer b) Letter of Resignation B) Case Study	(5 Marks Each)	10 Marks
		OR	05 Marks
Q-4.	A) Full Length Question B) Full Length Question		07 Marks 08 Marks

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



Programme : Bachelor of Commerce (Accounting & Finance)

Semester : I

Skill Enhancement Courses : Foundation Course - I

Course Code : TCC.UAFI05



B.Com. (Accounting & Finance)		Semester – I	
Course Name: Foundation Course- I		Course Code: TCC.UAFI05	
Periods per week (1 Period is 48 minutes)		3	
Credits		2	
		Hours	Marks
Evaluation System	Semester End Examination	2	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Overview of Indian Society	05
	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	10
	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 foeticide (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	10
	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	10
	Philosophy of the Constitution as set out in the Preamble; The	



Module. No	Details	No. of Lectures
	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	10
	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	

Reference Books:

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



Evaluation Pattern

- I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)**
- Two Online MCQ Tests of 20 marks each.
- II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)**

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks
Q-1	A. Fill in the blanks: (From All Modules) B. State the following statements are True or False: (From All Modules)	05 Marks 05 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	10 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	10 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	10 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	10 Marks
Q-6	Attempt any ONE of the following: (From Module V) A. B.	10 Marks



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: I

Core Course: Commerce-Business Environment-I

Course Code: TCC.UAFI06

B.Com. (Accounting & Finance)		Semester – I	
Course Name: Commerce-Business Environment-I		Course Code: TCC.UAFI06	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Business and its Environment	15
	<ul style="list-style-type: none"> Business Objectives, Dynamics of Business and its Environment, Types of Business Environment Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis 	
2	Business and Society	15
	<ul style="list-style-type: none"> Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986 	
3	Contemporary Issues	15
	<ul style="list-style-type: none"> Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit 	
4	International Environment	15
	<ul style="list-style-type: none"> Strategies for going Global: MNCs and TNCs, WTO Foreign Trade in India- Balance of Trade, FDI Investment Flows 	



	and its Implication for Indian Industries.	
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Reference Books:

- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
- Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai
- Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications.
- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publishing House, Mumbai

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or a. Full Length Question (8 marks) b. Full Length Question (7 marks)	15Marks



Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks
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Programme: Bachelor of Commerce (Accounting & Finance)

Semester: I

Core Course: Commerce- Business Economics -I

Course Code: TCC.UAFI07



B.Com. (Accounting & Finance)		Semester – I	
Course Name: Business Economics - I		Course Code: TCC.UAFI07	
Periods per week (1 Period is 48 minutes)		4	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	02	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction	15
	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.	
2	Demand Analysis	15
	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)	
3	Supply and Production Decisions and Cost of Production	15
	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)	



Module. No	Details	No. of Lectures
4.	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
	<p>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.</p> <p>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)</p> <p>Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</p>	
5.	Pricing Practices	15
	<p>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).</p>	

Reference Books

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirschey .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)
- Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)



Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	
1)	a)	Define the following concepts (Attempt any 6 out of 8):	6 marks
	b)	State with reasons whether the following statements are true or false (Attempt any 3 out of 5)	6 marks
2)		Attempt any 1 question out of the following 3:	12 marks
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	
3)		Attempt any 1 question out of the following 3:	12 marks
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	
4)		Attempt any 1 question out of the following 3:	12 marks
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	
5)		Attempt any 1 question out of the following 3:	12 marks
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

Elective Courses (EC): Financial Accounting –Special Accounting Areas-II
Course Code: TCC.UAFII01



B.Com. (Accounting & Finance)		Semester – II	
Course Name: Financial Accounting – Special Accounting Areas-II		Course Code: TCC.UAFII01	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Accounting from Incomplete Records	15
	<ul style="list-style-type: none"> • Introduction • Problems on Preparation of Final Accounts of Proprietary Trading Concern(Conversion Method) 	
2	Consignment Accounts	15
	<ul style="list-style-type: none"> • Accounting for Consignment • Transactions and Valuation of Stock • Invoicing of Goods at Higher Price 	
3	Branch Accounts	15
	<ul style="list-style-type: none"> • Meaning/Classification of Branches • Accounting for Dependent Branch Not Maintaining Full Books Debtors Method • Stock and Debtors Method 	
4.	Fire Insurance Claims	15
	<ul style="list-style-type: none"> • Computation of Loss of Stock by Fire • Ascertainment of Claim as per the Insurance • Policy Exclude: Loss of Profit and Consequential Loss 	

Reference Books:

- 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



Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-2	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-3	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks

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



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

**Elective Courses (EC): Auditing –Introduction and Planning-I
Course Code: TCC.UAFII02**



B.Com. (Accounting & Finance)		Semester – II	
Course Name: Auditing –Introduction and Planning-I		Course Code: TCC.UAFII02	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction to Auditing	15
	<ul style="list-style-type: none"> •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 • 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 Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing • Materiality, Going Concern 	
2	Audit Planning, Procedures and Documentation	15
	<ul style="list-style-type: none"> • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan 	

	<ul style="list-style-type: none"> • Audit Programmeme 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 Notebook Meaning, Structure, Contents, General Information, Current Information and Importance 	
3	Auditing Techniques	15
	<ul style="list-style-type: none"> • 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. • 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 • 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 • Internal Checks Vs Internal Control, Internal Checks Vs Test Checks 	
4.	Internal Audit	15
	<ul style="list-style-type: none"> • 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 	

Reference Books:

- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi.
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New



Delhi.

- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi.

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or a. Full Length Question (8 marks) b. Full Length Question (7 marks)	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

Elective Courses (EC): Innovative Financial Services

Course Code: TCC.UAFII03



B.Com. (Accounting & Finance)		Semester – II	
Course Name: Innovative Financial Services		Course Code: TCC.UAFII03	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Introduction to Traditional Financial Services	15
	<p>a) Financial Services:</p> <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 <p>b) Factoring and Forfaiting:</p> <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 Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, 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	15
	<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 	

	<p>Normal) Derivative Trading</p> <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, Securitizable Assets, Benefits of Securitization, New Guidelines on Securitization 	
3	Financial Services and its Mechanism	15
	<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:</p> <ul style="list-style-type: none"> • Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario. 	
4.	Consumer Finance and Credit Rating	15
	<ul style="list-style-type: none"> • Consumer Finance: 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. • Plastic Money: 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. • Credit Rating: 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. 	



Reference Books:

- Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House
- Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints.
- IM Pandey, Financial Management, Vikas Publishing House Ltd.

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15Marks
Q-2	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15Marks
Q-3	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or a. Full Length Question (8 marks) b. Full Length Question (7 marks)	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4. 5.	15Marks



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

Ability Enhancement Courses (AEC): Business Communication -II

Course Code: TCC.UAFII04

B.Com. (Accounting & Finance)		Semester – II	
Course Name: Business Communication-II		Course Code: TCC.UAFII04	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Presentation Skills	15
	<ul style="list-style-type: none"> • 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 	
2	Group Communication	15
	<ul style="list-style-type: none"> • Interviews: Group Discussion Preparing for an Interview, Types of Interviews –Selection, Appraisal, Grievance, Exit 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. • Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing. • Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR. 	
3	Business Correspondence	15
	<ul style="list-style-type: none"> • Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) 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 [Teachers must provide the learners with theoretical constructs wherever necessary in order to create awareness. However, learners should not be tested on the theory.]	
4.	Language and Writing Skills	15
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner	

Reference Books:

- Ecouse Barry, (1999), Competitive Communication: A Rhetoric for Modern Business, OUP.
- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- Ghanekar,A(1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
- Graves, Harold F. (1965) Report Writing, Prentice Hall, New Jersey.
- Gupta, Anand Das (2010) Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta,Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line Response Books
- Krevolin, Nathan (1983) Communication Systems and Procedures for Modern Office, Prentice Hall, NewJersey.
- Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D.Irwin Inc. Illinois.

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.



II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 10 and to be answered any 08 D) Sub Questions to be asked 10 and to be answered any 07 (True or False / Match the columns)	08 Marks 07 Marks
Q-2	A) Full Length Question B) Full Length Question OR	07 Marks 08 Marks
Q-2	Short Notes To be asked 05 To be answered 03	15 Marks
Q-3	A) Draft a Job application letter along with C.V OR B) Draft a Statement of Purpose Write a Paragraph on any 1 of the following topics in (200 Words)	10Marks 10 Marks
Q-3	C)Topic OR D)Topic	05 Marks
Q-4	C) Draft the following letters (5 Marks Each) c) Letter of Acceptance of Job Offer d) Letter of Resignation D) Case Study OR	10 Marks 05 Marks
Q4.	A) Full Length Question B) Full Length Question	07 Marks 08 Marks



Programme : Bachelor of Commerce (Accounting & Finance)

Semester : II

Skill Enhancement Courses : Foundation Course - II

Course Code : TCC.UAFI05



B.Com. (Accounting & Finance)		Semester – II	
Course Name: Foundation Course- II		Course Code: TCC.UAFI05	
Periods per week (1 Period is 48 minutes)		3	
Credits		2	
		Hours	Marks
Evaluation System	Semester End Examination	2	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Globalisation and Indian Society	07
	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	10
	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	10
	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 on the theory.]	
4.	Understanding Stress and Conflict	10
	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	
5.	Managing Stress and Conflict in Contemporary Society	08
	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	

Reference Books:

- A decade of economic reforms in India (The past, the present, the future)-Edited by Raj Kapila and Uma Kapila, Academic Foundation (2002)
- 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, Narinder Kaur , Anmol Pub. (1995)
- Globalisation and development of backward areas – Edited by G. Satyanarayana New Century Pub.(2007)
- Universal Human Rights : In theory and practice, Jack Donnelly, (2014)
- Environmental Studies – Dr. Vijay Kumar Tiwari , Himalayan Pub. (2010)
- Ecology and environment – Benu Singh, Vista International Pub. (2006)
- Stress blasters – Brian Chchester, Perry Garfinkel and others , Rodale Press (1997)

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.



II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks
Q-1	A. Fill in the blanks: (From All Modules) B. State the following statements are True or False: (From All Modules)	05 Marks 05 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. B.	10 Marks
Q-3	Attempt any ONE of the following: (From Module II) A. B.	10 Marks
Q-4	Attempt any ONE of the following: (From Module III) A. B.	10 Marks
Q-5	Attempt any ONE of the following: (From Module IV) A. B.	10 Marks
Q-6	Attempt any ONE of the following: (From Module V) A. B.	10 Marks



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

Elective Courses (EC): Business Law–Business Regulatory Framework-I

Course Code: TCC.UAFII06



B.Com. (Accounting & Finance)		Semester – II	
Course Name: Business Law–Business Regulatory Framework-I		Course Code: TCC.UAFII06	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Law of Contract 1872	15
	(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 of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency	
2	Sale of Goods Act 1930	15
	(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) Sale by Auction (h) Hire Purchase Agreement	



Module. No	Details	No. of Lectures
3	NegotiableInstrumentAct1881	15
	(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing Dishonour and Discharge of Negotiable Instruments	
4.	ConsumerProtectionAct1986	15
	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods	

Reference Books:

- 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
Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi..

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.



II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-2	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-3	Attempt any one of the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) Or c. Full Length Question (8 marks) d. Full Length Question (7 marks)	15 Marks
Q-4	Attempt any three of the following: a. b. c. d. e.	15 Marks



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

Core Course: Commerce-Business Mathematics

Course Code: TCC.UAFII07



B.Com. (Accounting & Finance)		Semester – II	
Course Name: Business Mathematics		Course Code: TCC.UAFII07	
Periods per week (1 Period is 48 minutes)		04	
Credits		03	
		Hours	Marks
Evaluation System	Semester End Examination	2 hours	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Ratio, Proportion and Percentage	15
	<ul style="list-style-type: none"> • Ratio- Definition, Continued ratio, Inverse Ratio, • Proportion - Continued proportion, Direct proportion, Inverse proportion, • Variation - Inverse variation, Joint variation • Percentage- Meaning and computation of percentage. 	
2	Profit and Loss	15
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage	
3	Interest and Annuity	15
	<ul style="list-style-type: none"> • 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. 	
4.	Shares and Mutual Fund	15
	<ul style="list-style-type: none"> • 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.	
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Reference Books:

- Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut.

Evaluation Pattern

I. Continuous Evaluation (CE): 40 marks (Minimum passing marks 16)

- Two Online MCQ Tests of 20 marks each.

II. Semester End Examination (SEE): 40 marks. (Minimum passing marks 24)

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Minimum Marks to Pass: 24

Duration: 2 hours

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-2	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-3	Attempt any one of the following: a. Practical Question b. Practical Question	15Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Note to be asked three 1. 2. 3. 4.	15Marks



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