



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 2022-2023)



Programme: Bachelor of Commerce (Accounting & Finance)
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.UAFII04	Business Communication-II	03
Skill Enhancement Courses (SEC)			
5	TCC.UAFII05	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	Modules/ Units	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 Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: 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	15

	<ul style="list-style-type: none"> • Expenditure Capital Revenue • Receipts Capital Revenue • Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm) 	
3	Reading of Ledger	15
	<ul style="list-style-type: none"> • Introduction • Meaning ,Objective • Practical Problems 	
4	Accounting for Hire Purchase	15
	<ul style="list-style-type: none"> • 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:

- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- 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
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives Questions	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

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	Modules/ Units	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 • Types of Cost on the Basis of Behaviour 	
2	Material Cost	15
	<ul style="list-style-type: none"> • Material Cost: • The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels • Economic Order Quantity (EOQ) • Valuation of Stock & Inventory Turnover Ratio 	
3	Labour Cost	15
	<ul style="list-style-type: none"> • Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes • Bonus System & Labour Turnover 	
4	Overheads	15
	<ul style="list-style-type: none"> • Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads 	

**Reference Books:**

- Cost Accounting Principal & Practice (MN Arora)
- Cost & Management Accounting (CA Sachin Gupta)
- Fundamentals Of Cost Accounting (HV Jhamb)
- 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
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives Questions	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

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 • Techniques of Financial Management 	
2	Concepts in Valuation	12
	<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

	<ul style="list-style-type: none"> • Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance ShortTerm Sources of Finance 	
5	Cost of capital	12
	<ul style="list-style-type: none"> • Introduction Definition and Importance of Cost of Capital • Measurement of Cost of Capital WACC(Including Practical Problems) • Capital Assets Pricing Model • Marginal Cost of Capital 	

Reference Books:

- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives Questions	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

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

Skill Enhancement Courses: 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	2hours	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 (Office, Business Card, Telephone/Mobile/ Internet /Netiquette, Handshake, Business Meal, Greetings ● Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) E- communication Video and Satellite Conferencing, Social Media 	
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 ● 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, Laws of Mass Media, 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
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified 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 Thank You, Letter of Condolence, Letter of Apology, Letter for Sanction of Leave</p>	
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. ● Reading Comprehension: Analysis of texts from the fields of Commerce and Management 	
	Total	60 Lectures

Reference

- Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, L Sue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) Foundation of Ethics in Management Excel Books 10. Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu, C.R. (1998) Business Organisation and Management, T.M.H. New Delhi.

Continuous Evaluation Test Pattern:

1	Spoken English/ Writing Articles/ Book Reviews/ Case Studies/ Assignment Writing (Essay, Poems, Self-Introduction, etc.)	15 Marks
2	Presentation/ Book Review/ Remedial Grammar/ Speech/ Mock Interviews/ Group Communication/ Conversational Skills	15 Marks
3	Online MCQ Test	10 Marks
	Total	40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particulars	Marks
Q.1.	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple Choice /True or False / Match the columns/ Fill in the Blanks)	08 Marks 07 Marks
Q.2.	A) Full Length Question B) Full Length Question OR A) Short Notes To be asked 05 To be answered 03	07 Marks 08 Marks 15 Marks
Q.3.	A) Draft a Job application letter along with C.V OR B) Draft a Statement of Purpose C) Write a Paragraph on any 1 of the following topics in (200 Words) a) b)	10 Marks 10 Marks 05 Marks
Q.4.	A) Draft the following letters (Any 2) a) Letter of Acceptance of Job Offer b) Letter of Resignation c) Thank You/ Condolence/ Apology Letter/ Sanction for Leave Letter B) Case Study OR A) Full Length Question B) Full Length Question	10 Marks 05 Marks 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

UNIT. 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 including domestic violence, sexual harassment at workplace, female foeticide (declining sex ratio), and portrayal of women in media; Measures to enhance the status of women in the society; Gender identity & gendered violence; 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 and casteism including honour killings; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences	
4	The Indian Constitution	10
	Introduction to the Constitution of India; 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	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)
- The Constitution of India, P M Bakshi 2011
- The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub



- Politics in India: structure, Process and Policy Subrata Mitra, Routledge Pub
- Politics in India, Rajani Kothari, Orient Blackswan
- Problems of Communalism in India, Ravindra Kumar Mittal Pub

Evaluation Pattern

Continuous Evaluation (Internal Assessment)(Minimum Marks 16)

The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or presentation or report-writing of 15 marks each. Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum Marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

Q. No.	Particulars	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.	A. Attempt any ONE of the following: (From Module I) a. b.	10 Marks
Q.3.	A. Attempt any ONE of the following: (From Module II) a. b.	10 Marks
Q.4.	A. Attempt any ONE of the following: (From Module III) a. b.	10 Marks
Q.5.	A. Attempt any ONE of the following: (From Module IV) a. b.	10 Marks
Q.6.	A. 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	Modules/ Units	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 • Case studies on CSR Activities undertaken by Indian Companies. 	
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. • Challenges faced by Indian companies in the global Market. 	
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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 Publication House, Mumbai

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives Questions	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination
Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

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)	15 Marks
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)	15 Marks
Q-3	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)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c Short Notes to be asked 05 To be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full-length Question 15 Marks. . If the topic demands, instead of theory questions, appropriate practical question may be asked.

B.Com. (Accounting & Finance)		Semester – I	
Course Name: Business Economics I		Course Code: TCC.UAF107	
Periods per week (1 Period is 48 minutes)		4	
Credits		3	
Total number of lectures in a semester		60	
		Hours	Marks
Evaluation System	Semester End Examination	2	60
	Continuous Evaluation	-	40

Module No.	Details	No. of Lectures
1	Introduction to Business Economics: Meaning and features of Business Economics- Ten Principles of Economics- Economic Model: Production Possibility Curve (PPC) with respect to scarcity and efficiency (technical, productive, allocative, and social)- Role of Economist as a policy adviser- Why Economists disagree? Differences in scientific judgements and Differences in values- Economics in the Decisions Making Process: Needs, wants and scarce resources- Process of decision making – Home Economics and Bounded Rationality-Human decision making and its impact on business-Business Decision Making with respect to investment, growth and expansion and acquiring and keeping customers- The PESTLE framework-political, economic, social, technological, legal, and environmental.	11
2	Module II: Demand and Supply Analysis Meaning of market and competition- The market demand curve-The determinants of market demand- The market supply curve-Determinants of Market Supply- The Market Mechanism: Interaction of demand and supply- Changes in Demand and Supply- Prices and allocation of resources-Price Ceilings and Price Floors. Elasticity of Demand: Meaning, Price Elasticity of Demand, Income Elasticity of Demand, Cross Price Elasticity of Demand, Promotional Elasticity of Demand- Using Elasticities in Managerial Decision Making	11
3	Module III: Production and Cost Analysis Meaning of production and Production function- Total, Average and Marginal Product- The Law of Diminishing Returns- Production Isoquants and their properties-Economic Region of Production- Marginal Rate of Technical Substitution- Isocost Lines-Least Cost Combination of Factors- Returns to Scale- The Innovation Process- Innovation and Global Competitiveness. The Nature of Costs- Types of Costs: Economic Cost, Accounting Cost, Sunk Cost, Private Cost, Social Cost, Recurring Cost, Non-recurring Cost, Incremental Cost, Cash Cost, Book Costs and Life	11

	Cycle Costs- Short-run Cost Functions: Fixed and Variable Costs, Average and Marginal Costs, Cost Curves and Their Shapes- Long-run Cost Curves: Long-run Cost Curves, Long-run Marginal Cost Curves and Long-Run Average Cost Curve- Plant Size and Economies of Scale and Diseconomies of Scale- Purchasing Economies of Scale-Economies of Scope – Learning or Experience Curves.	
4.	Module IV: An Introduction to Economics of Information and Behavioural Economics:	11
	Asymmetric information-Signalling to Convey Private Information- Adverse Selection: The Lemons Problem-Market and Government Responses-Hidden Actions- Screening to Uncover Private Information- Moral Hazards-Efficiency effects of moral hazards- Ways of overcoming moral hazards-Moral hazards in product markets- Brand name and reputations as hostages- Guarantees and Warranties- Asymmetric Information in labour Markets: Efficiency wage theory- Meaning of Behavioural Economics- Are people always rational? Do People Care About Fairness? People are inconsistent over time.	
5.	Module V: Business Decisions for Firms Under Different Market Structures and Pricing Techniques:	16
	<p>Market Structure and Degree of Competition - Concepts of Revenue-Meaning, features, and Importance of Perfect Competition-Demand Facing a Price-Taking Firm-Profit Maximisation in the Short-Run: Earning Positive Profit and The Shut-Down Point- Long-Run Analysis of a Perfectly Competitive Firm- Is Competition Always Good?</p> <p>Market Power-Measurement of Market Power: Market, Elasticity of Demand, The Lerner</p> <p>Index and Cross-Price Elasticity of Demand - Barriers to Entry: Barriers Created by Government, Economies of Scale, Essential Input Barriers, Brand Loyalties, Consumer Lockin, Network Effects and Sunk Cost- Meaning and Features of Monopoly-Why Monopolies Arise? Monopoly Resources, Government Created Monopolies and Natural</p> <p>Monopolies - Monopolist's Demand Curve-Profit Maximisation Under Monopoly.</p> <p>Monopolistic competition: Meaning and Features-Role of advertising in Monopolistic Competition.</p> <p>Oligopolistic markets: Meaning and features – Oligopoly Models: Collusive and noncollusive oligopoly market, Price rigidity, Cartels, and price leadership models</p> <p>Pricing Techniques: Meaning and Objectives-Types of Pricing Techniques: Pricing of Multiple Products, Pricing of Joint Products, Transfer Pricing, Price Discrimination, Product Bundling, Cost Plus Pricing, Peak Load Pricing, Penetration Pricing, Entry Detering Pricing, Every Day Low Pricing Strategy,</p>	

	Prestige Pricing, Price Skimming, Price Lining, Value Pricing, Price Matching, Auction Pricing.	
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References

- Christopher Thomas and Charles Maurice: Managerial Economics-Foundations of Business Analysis and Strategy, 12th Edition, McGraw Hill, 2020, New Delhi.
- Dominick Salvatore and Siddhartha Rastogi: *Managerial Economics-Principles and Worldwide Applications*, Oxford University Press, 8th Edition, 2017, New Delhi.
- Geetika, P. G. (2013). Managerial Economics. New Delhi: Tata McGraw Hill Education Private Limited, 2nd Edition.
- H L Ahuja: Business Economics-Microeconomic Analysis, 13th Edition, S. Chand, 2016, New Delhi.
- Ivan Png: Managerial Economics, 5th Edition, Routledge, 2016, New Delhi.
- Michael R. Bye: Managerial Economics and Business Strategy, 4th edition, McGraw Hill, 2003.
- N. Gregory Mankiw: Principles of Economics Cengage, 6th edition, 2017, New Delhi.
- N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: *Business Economics, 1st Edition, 2013, Cengage Learning.*
- R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1st Edition, Cengage, 2018, New Delhi.
- Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
- Suma Damodaran: Managerial Economics, Oxford University Press, 2nd edition, 2010, New Delhi.

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

	Sub-components	Maximum Marks
1	Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.(See Annexure I)	15
2	Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted. (See Annexure II)	15
3	MCQ Based Test	10
TOTAL		40

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Table 1B: Scheme of Semester End Examination (SEE) Evaluation

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	Maximum Marks	From
1)	a)	Define the following concepts (Attempt any 6 out of 8):	Module I
	b)	State with reasons whether the following statements are true or false (Attempt any 3 out of 5):	
2)		Attempt any 1 question out of the following 3:	Module II
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	
3)		Attempt any 1 question out of the following 3:	Module III
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	
4)		Attempt any 1 question out of the following 3:	Module IV
	a)	Full length question	
	b)	Three Notes (4 Marks Each)	
	c)	Application/Numerical Question	
5)		Attempt any 1 question out of the following 3:	Module V
	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	Modules/ Units	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	10
	<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 	
5.	Depreciation	5
	<ul style="list-style-type: none"> • Meaning ,Objective ,Advantage and Disadvantage • Provision for Depreciation Method 	



Reference Books:

- Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
- Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
- Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas Publishing House, New Delhi.

Evaluation Pattern Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives Questions	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a.Full Length Practical Question	15 Marks
	OR b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

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	Modules/ Units	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 Accounting, Auditing Vs. Investigation, View the Concept True and Fair Accounting Concepts Relevant to Auditing, Materiality, Going Concern. • Window Dressing & Secret Reserve 	

Module. No	Modules/ Units	No. of Lectures
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 • 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 • Audit Documentation 	
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 • Internal Documentation 	

Module. No	Details	No. of Lectures
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 • Concurrent Audit 	

Reference Books:

- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi.
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi.
- Auditing: Principles and Practice by R Kumar.
- 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

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination
Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

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)	15 Marks
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)	15 Marks
Q-3	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)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full length Question 15 Marks. If the topic demands, instead of theory questions, appropriate practical question may be asked.



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	Modules/ Units	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 in India, Problems in Financial Service 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 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	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. <p>Reverse Mortgage, Bridge Loans, Takeout Financing, Transaction Loans.</p>	
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, 	



	<p>Consumer Protection. Indian Scenario.</p> <ul style="list-style-type: none"> ● Smart Cards-Features, Types, Security Features and Financial Applications. ● Credit Rating: <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. 	
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Reference Books:

- Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House
- Khan M.Y., Financial Services, Mc Graw Hill Education.
- Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints.
- IM Pandey, Financial Management, Vikas Publishing House Ltd.

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total Marks		40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination

Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

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)	15 Marks
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)	15 Marks
Q-3	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)	15 Marks
Q-4	Attempt the following: a. Full Length Question (8 marks) b. Full Length Question (7 marks) or c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

Theory Questions of 15 Marks may be divided into two sub questions of 8/7 and 10/5 Marks or it can be asked as full length Question 15 Marks. If the topic demands, instead of theory questions, appropriate practical question may be asked.



Programme: Bachelor of Commerce (Accounting & Finance)

Semester: II

Skill Enhancement Courses: Business Communication-II

Course Code: TCC.UAFII04



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	60
	Continuous Evaluation		40

Module No.	Details	No. of Lectures
1.	<p>Group Communication</p> <p>Interviews: Group Discussion, Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online</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, Resolutions and Minutes of a Meeting, Presentations: Principles of Effective Presentation, how to make a Power-Point Presentation</p> <p>Committees and Conferences: Importance and Types of Committees, 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, Crisis Management, Press Release</p>	25
2.	<p>Business Correspondence</p> <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 	15
3.	<p>Language and Writing Skills</p> <p>Reports and Business Proposals: Parts, Types, Feasibility Reports, Investigative Reports, Drafting of Business Proposals</p> <p>Summarisation: Identification of main and supporting/sub points, Presenting these in a cohesive manner</p> <p>Activities:</p>	20



	Mock Group Discussion, Book Reviews, Mock Interviews, Presentations	
	TOTAL	60 Lectures

Reference Books:

- Ashley, A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.
- 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.

EVALUATION PATTERN

Continuous Evaluation Test Pattern:

1	Spoken English/ Writing Articles/ Book Reviews/ Case Studies/ Assignment Writing (Essay, Poems, Self-Introduction, etc.)	15 Marks
2	Presentation/ Book Review/ Remedial Grammar/ Speech/ Mock Interviews/ Group Communication/ Conversational Skills	15 Marks
3	Online MCQ Test	10 Marks
	Total	40 Marks

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)



Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particulars	Marks
Q.1.	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple Choice /True or False / Match the columns/ Fill in the Blanks)	08 Marks 07 Marks
Q.2.	A) Full Length Question B) Full Length Question OR A) Short Notes To be asked 05 To be answered 03	07 Marks 08 Marks 15 Marks
Q.3.	A) Case Study B) Draft a Notice, Agenda and 3 Resolution OR C) Summarization D) Draft a Business Report / Proposal	07 Marks 08 Marks 07 Marks 08 Marks
Q.4.	A) Draft the following letter (3 out of 5) a. Letter of Inquiry b. Letter of Complaint/Claim/Adjustment c. Sales Letter d. Consumer Grievance Letter e. Letter Under RTI Act	15 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: 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; 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; Importance of Counselling	

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 Management – Dr. N. Tejmani Singh ,Maxford books (2011)
- Stress blasters – Brian Chchester, Perry Garfinkel and others , Rodale Press (1997)

Evaluation Pattern

Continuous Evaluation (Internal Assessment) (Minimum Marks 16)

The Continuous evaluation will consist of one class test of 10 marks and a Fieldwork-based project work and assignment or presentation or report-writing of 15 marks each

Semester End Examination

Q. No.	Particulars	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.	A. Attempt any ONE of the following: (From Module I) a. b.	10 Marks
Q.3.	A. Attempt any ONE of the following: (From Module II) a. b.	10 Marks
Q.4.	A. Attempt any ONE of the following: (From Module III) a. b.	10 Marks
Q.5.	A. Attempt any ONE of the following: (From Module IV) a. b.	10 Marks
Q.6.	A. Attempt any ONE of the following: (From Module V) a. b.	10 Marks



Programme: Bachelor of Commerce (Accounting & Finance)
Semester: II
Core Course: 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	60
	Continuous Evaluation		40

Module. No	Details	No. of Lectures
1	Law of Contract 1872	15
	<ul style="list-style-type: none"> (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 Agency	
2	Sale of Goods Act 1930	15
	<ul style="list-style-type: none"> 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 Hire Purchase Agreement	
3	Negotiable Instrument Act 1881	15
	<ul style="list-style-type: none"> 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.	Consumer Protection Act 1986	15
	a) Salient Features b) Definition of Consumers c) Deficiency in Service d) Defects in Goods e) Consumer Protection Act 2019 (The Consumer Protection act has been updated in 2019. https://egazette.nic.in/WriteReadData/2019/210422.pdf)	

Suggested List of Books for reference:

- Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi.
- Business Law by P.R. Chandha, Galotia, Dew Delhi
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow.
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi.
- 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. Tripathi Pvt. L.td., Mumbai.

Evaluation Pattern

• **Continuous Evaluation (Internal Assessment)**

Sr. No.	Particulars	Marks
1	Project/Report Work (2 Projects of 15 Marks Each)	30 Marks
2	One class test - 10 Objective Questions (Multiple Choice Questions)	10 Marks



Semester End Examination

Maximum Marks: 60

Duration: 2 Hrs.

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	Modules/ Units	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
	<ul style="list-style-type: none"> 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 installments, 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. 	

Reference Books:

- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi



Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Sr. No	Description	Marks
1	Assignment/Case Studies/Project/Field Visit	15 Marks
2	Presentation/Book Review/Research Paper Report	15 Marks
3	Objectives	10 Marks
Total		40

Attendance Compulsory in all the three above components and Minimum Passing Percentage is 40% (16 Marks)

Semester End Examination
Question Paper Pattern

Maximum Marks: 60 (Minimum passing marks 24)

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-2	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-3	Attempt the following: a. Full Length Practical Question	15 Marks
	OR	
	b. Full Length Practical Question	15 Marks
Q-4	Attempt the following a. Theory questions	08 Marks
	b. Theory question	07 Marks
	OR	
	c. Short Notes to be asked 05 To be answered 03	15 Marks

Note:

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