



Malad Kandivli Education Society's  
**NAGINDAS KHANDWALA COLLEGE**  
 OF COMMERCE, ARTS & MANAGEMENT STUDIES  
 AND SHANTABEN NAGINDAS KHANDWALA COLLEGE OF SCIENCE

(Re-accredited (3<sup>rd</sup> cycle) by NAAC with 'A' Grade)  
 ISO 9001 : 2015 Certified

Autonomous (2016-17)

Educational Excellence Award By Indus Foundation, U.S.A.  
 IMC Ramkrishna Bajaj National Quality Commendation Certificate

Providing Syllabus copy of the courses highlighting the focus on employability/  
 entrepreneurship/ skill development along with their course outcomes.

Sr. No.	Courses	2016-17	2017-18	2018-19	2019-20	2020-21	Total
1	Bachelor of Commerce (B.COM)	✓	✓	✓	✓	✓	5
2	Bachelor of Arts (B.A)	✓	✓	✓	✓	✓	5
3	Bachelor in Management Studies- (BMS)	✓	✓	✓	✓	✓	5
4	Bachelor of Commerce (Accounts and Finance)- BAF	✓	✓	✓	✓	✓	5
5	Bachelor of Commerce (Banking and Insurance)-BBI	✓	✓	✓	✓	✓	5
6	Bachelor of Commerce (Financial Markets)- BFM	✓	✓	✓	✓	✓	5
7	Bachelor of Science - Information Technology (B.Sc IT)	✓	✓	✓	✓	✓	5
8	Bachelor of Science- Computer Science(B.Sc CS)	✓	✓	✓	✓	✓	5
9	Bachelor of Arts- Multimedia and Mass Communication (B.A.MMC)	✓	✓	✓	✓	✓	5
10	Bachelor of Management Studies- Sports Management (BMS-SM)	X	X	✓	✓	✓	3
11	B. Com. Honours in Actuarial Studies	X	X	X	✓	✓	2
12	B.A. Honours in Apparel Design and Construction	X	X	X	✓	✓	2
13	B. Com. Honours in International Accounting	X	X	X	✓	✓	2
14	Bachelor of Management Studies- E commerce operations	X	X	X	X	✓	1
15	B.Sc. (Honours) in Integrative Nutrition & Dietetics	X	X	X	X	✓	1
16	BBA in Tourism and Travel Management	X	X	X	X	✓	1
17	B.Sc. in Interior Design	X	X	X	X	✓	1
18	Master Of Commerce-(M.COM)- Accountancy	✓	✓	✓	✓	✓	5
19	Master Of Commerce-(M.COM)- Management						
20	Master of Arts (Economics)	✓	✓	✓	✓	✓	5
21	Master of Arts (Geography)	✓	✓	✓	✓	✓	5
22	Master of Arts (Psychology)	X	X	X	✓	✓	2
23	Master of Science (Information Technology) (M.Sc IT)	✓	✓	✓	✓	✓	5
24	Master's Degree - Sports Management (MSM)	X	X	✓	✓	✓	3
25	Master of Science (Geo-informatics) (M.Sc GeoInformatics)	X	X	X	X	✓	1
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*Moushumi Datta*

Prof. (Dr.) Moushumi Datta  
 I/c. Principal

# **Nagindas Khandwala College (Autonomous)**

**Affiliated to University of Mumbai**



**MKES's Nagindas Khandwala College (Autonomous),  
Gate No 5, Bhavishya Bharat Campus, S. V. Road, Malad (West)  
Mumbai-400 064**

**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)  
Three Year Integrated Programme -**

***Semester I – Business Mathematics***

**Under Choice Based Credit, Grading and Semester System  
*Implemented during Academic Year- 2017-18***

**PRINCIPAL**

**NAGINDAS KHANDWALA COLLEGE OF COMMERCE  
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(AUTONOMOUS)  
MALAD (W), MUMBAI - 400 064**

## *Business Mathematics*

### *Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Ratio, Proportion and Percentage	15
2	Profit and Loss	15
3	Interest and Annuity	15
4	Shares and Mutual Fund	15
<b>Total</b>		<b>60</b>



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**Objectives:**

1. To enhance the creative and logical thinking of learners.
2. To orient learners towards the various aspects of business profits and losses.
3. To orient learners towards understanding returns on investment.
4. To create an interest in learners towards calculation of income from shares and mutual funds that supports employability too.

**Course Outcomes:**

After completion of this course the learner will be able to:

CO1: Enhance familiarity with concepts of Ratio, Proportion, and Percentage.

(Level: Understanding)

CO2: Apply the understanding of commission & brokerage while making personal and Business decisions. (Level: Apply)

CO3: Analyse the impact of various mode of interest on return earned by investor while investment in lump sum or in annuity. (Level: Analyse)

CO4: Evaluate alternate options of investment in Shares and Mutual Fund under different situation through different modes. (Level: Create)



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<b>Modules / Units</b>
Ratio, Proportion and Percentage
Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
<b>Profit and Loss</b>
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
<b>Interest and Annuity</b>
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
<b>Shares and Mutual Fund (Employability)</b>
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

### Business Mathematics

- *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
- *Mathematics for Economics and Business* by J. Soper, Blackwell Publishing, U.S.A.
- *Business Mathematics & Statistics: B Aggarwal*, Ane Book Pvt. Limited
- *Business Mathematics: D C Sancheti & V K Kapoor*, Sultan Chand & Sons
- *Business Mathematics: A P Verma*, Asian Books Pvt. :Limited.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum 's Outlines, Tata Mc  Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook* : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low  priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *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.



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**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)  
Three Year Integrated Programme -**

***Semester I - Financial Accounting -  
Elements of Financial Accounting - I***

**Under Choice Based Credit, Grading and Semester System  
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## Financial Accounting - Elements of Financial Accounting - I

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
<b>Total</b>		<b>60</b>



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**Objectives:**

1. To enhance learner knowledge in accounting of departmental stores.
2. To orient learners about process of maintaining accounts for hire purchase.
3. To improve learners understanding of valuation of stock as per Accounting Standard-2.
4. To make learner familiar with technique of preparation of final account for manufacturing concern.

**Course Outcomes:**

After completion of course, the learner will be able to:

- CO1: Get acquainted with accounting of departmental stores. (Level: Understand)
- CO2: Understand the concept of hire purchase and method of recording transaction taking Place under hire purchase. (Level: Understand)
- CO3: Apply Accounting Standard 2 to maintain record of stock in stores & godown to emphasis employability. (Level: Apply)
- CO4: Comply with provisions of preparation of final account for manufacturing concern. (Level: Create)



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Modules / Units	
Accounting Standards Issued by ICAI and Inventory Valuation <b>(Employability)</b>	
<ul style="list-style-type: none"> <li>• <b>Accounting Standards:</b> Concepts, Benefits, Procedures for Issue of Accounting Standards</li> <li>Various AS:</li> <li><b>AS – 1: Disclosure of Accounting Policies</b> (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations</li> <li><b>AS – 2: Valuation of Inventories (Stock)</b> (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations</li> <li><b>AS – 9: Revenue Recognition</b> (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations</li> <li>• <b>Inventory Valuation</b> 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</li> </ul>	
Final Accounts	
<ul style="list-style-type: none"> <li>• Expenditure a) Capital (b) Revenue</li> <li>Receipts a) Capital (b) Revenue</li> <li>• Adjustments and Closing Entries</li> <li>• Final Accounts of Manufacturing Concerns (Proprietary Firm)</li> </ul>	
Departmental Accounts	
Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price	



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Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
Accounting for Hire Purchase
Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)



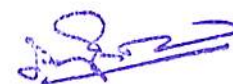
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### Reference Books

#### Financial Accounting - Elements of Financial Accounting - Paper I

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



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**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)  
Three Year Integrated Programme -**

***Semester II – Business Communications II***

**Under Choice Based Credit, Grading and Semester System  
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## **Business Communication – II (Employability)**

### *Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

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**Objectives:**

1. To develop awareness of the complexity of the communication process in group.
2. To develop effective presentation skills in students so as to enable them to comprehend topics and present them in a simple and lucid manner.
3. To develop effective writing skills so as to enable students to write in clear, concise and persuasive manner during business correspondences.
4. To demonstrate effective use of communication technology

**Course Outcomes:**

After completion of this course the learners will be able to:

CO1: Understand the importance of Corporate Communication. (Level : Understanding)

CO2: Learn how to communicate in organisational set up. (Level : Apply)

CO3: Apply Business Communication Skills in addressing issues and giving redressal to issues in business. (Level : Apply)

CO4: Analyse the various problems encountered during Business Communication.  
(Level : Analyse)

CO5: Students will be able to draft business correspondence and enhance public relation skills aiding to employability. (Level : Create)



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Modules / Units
<b>Presentation Skills (Employability)</b>
<b>Presentations:</b> (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
Group Communication
<b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit <b>Meetings:</b> 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 <b>Conference:</b> Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR
<b>Business Correspondence</b>
<b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) <b>Only following to be taught in detail:-</b> 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 students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
<b>Language and Writing Skills</b>
<b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports <b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner



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## Reference books

### Business Communication - Paper II

- Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K.(1970) *Organisational Management through Communication*.
- Ashley,A(1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Aswalthapa, K (1991)*Organisational Behaviour*, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) *Effective Credit Management*, MMC School of Management, Mumbai.
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- Balan,K.R. and Rayudu C.S. (1996) *Effective Communication*, Beacon New Delhi.
- Banerjee, Bani P (2005) *Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager*
- Barkar, Alan(1993) *Making Meetings Work*, Sterling Publications Pvt. Ltd., New Delhi.
- Basu,C.R.(1998) *Business Organisation and Management*, T.M.H.New Delhi.
- Benjamin, James (1993) *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers, New York.
- Bhargava and Bhargava(1971) *Company Notices, Meetings and Regulations*
- Black, Sam (1972) *Practical Public Relations*, E.L.B.S. London.
- 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, Forrstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, The Dartwell Co., Chicago.
- Dayal, Ishwar(1981) *Managing Large Organizations: A Comparative Study*.
- Drucher,P.F.(1970) *Technology, Management and Society*, Pan Books London.
- Drucher,P.F.(1974)*Management Responsibilities Practices*, Heinemann, London. 22.Eyre, E.C. (1985) *Effective Communication Made Simple*, Rupa and Co. Calcutta.
- Ecouse Barry, (1999), *Competitive Communication: A Rhetoric for Modern Business*, OUP.
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- Fraillley, L.E. (1982) *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) *Interpersonal Skills*. Sterling Publishers, New delhi.
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- 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, New Jersey.
- Lesikar, Raymond V and Petit, John D.(1994) *Business Communication: Theory and Application*, Richard D. Irwin Inc. Illinois.
- Ludlow,Ron.(1995) *The Essence of Effective Communication*, Prentice, New Delhi.
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- Martson, John E. 1963) *The Nature of Public Relations*, McGraw Hill, New Delhi.
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- McQuail, Denis (1975), *Communication*, Longman.
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- Monippalli, M.M. (1997),*The Craft of Business Letter Writing*, T.M.H. New Delhi.
- Montagu,A and Matson, Floyd(1979) *The Human Connection*, McGraw Hill, New York.
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Hill, New York.

2017-18

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**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)  
Three Year Integrated Programme -**

***Semester II - Taxation -  
Indirect Taxes - I***

**Under Choice Based Credit, Grading and Semester System  
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**Taxation -**  
**Indirect Taxes – I (Employability)**

*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Introduction	20
2	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Registration Procedure and Rules: Section 16	10
3	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Audit Section 22 and 61	20
4	<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Penalty and Interest	10
<b>Total</b>		<b>60</b>

**Objectives:**

1. To introduce concept of MVAT.
2. To make learner familiar with registration procedure and rules: Section 16 under MVAT Act, 2002.
3. To educate learner about audit and Section 22 and 61 of MVAT Act, 2002.
4. To familiarise learners about concept of GST.

**Course Outcomes:**

After completion of course, the learner will be able to:

CO1: Get familiar with the concepts of MVAT. (Level: understand)

CO2: Understand the various requirements and rules to follow for registration under MVAT.  
(Level: Apply )

CO3: Understand audit procedure as per section 22 and 61 of MVAt Act, 2002.  
(Level: Analyse)

CO4: Realise difference between MVAT and GST understanding pros & cons of GST  
compared to MVAT. (Level: Analyse)

2017-18

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Modules / Units
<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Introduction ( <b>Employability</b> )
<ul style="list-style-type: none"> <li>• Introduction</li> </ul> <b>Definitions</b> Section: 2 (4) Businesses; 2 (8) Dealers; 2 (12) Goods; 2 (13) Importer; 2 (15) Manufacturer; 2 (20) Purchase Price; 2 (22) Resale; 2 (24) Sales 2 (25) Sales Price; 2 (27) Service; 2 (33) Turnover of Sales and Rule 3
<b>Incidence of Levy of Tax</b> Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liabale for Tax
<b>Payment of Tax and Recovery</b> Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1
<b>Set Off, Refund, etc.</b> Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
<b>Maharashtra Value Added Tax (MVAT), Act 2002:</b> Registration Procedure and Rules: Section 16
<b>Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61</b>
<b>Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest</b>

**Notes:**

1. The Syllabus is restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1<sup>st</sup> April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.



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### Reference books

#### Taxation - Indirect Taxes - Paper I

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann, New Delhi
- *Commentary on M.V.A.T. ACT, 2002* by M.S. Mathuria and Dilip Phadke by Maharashtra Sales Tax Vat News, Mumbai
- *Indirect Taxes* by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- Maharashtra Value Added Tax by Shah Shantilal, Snow White Publications Pvt. Ltd., Mumbai



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Mumbai-400 064

**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)**  
**Three Year Integrated Programme -**

*Semester III - Information Technology in Accountancy - I*

**Under Choice Based Credit, Grading and Semester System**  
*Implemented during Academic Year- 2017-18*

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## Information Technology in Accountancy – I (Employability)

### Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to computers	15
2	Office Productivity tools – Excel, Tally	15
3	Introduction to internet and other emerging technologies	15
4	E- Commerce	15
		<b>60</b>

#### Objectives:

1. To make learner familiar with hardware and software related to computer.
2. To develop in depth knowledge of Office Productivity Tools among learners such as MS-Word, MS-Excel, Power Point and Tally.
3. To understand the concepts related to internet, its application and security measures.
4. To develop overall knowledge on E-Commerce among learners.

#### Course Outcomes:

After completion of this course the learner will be able to:

CO1: Demonstrate familiarity to meaning, history and difference of Hardware & Software of Computers. (Level: Apply)

CO2: Recognise the importance of internet and e-commerce in current globalised marketing era to evaluate various options for marketing of a given product or services. (Level: Analyse)

CO3: Create word document, Power Point Presentation and vouchers using Tally Software emphasising employability. (Level: Create)

CO4: Create excel file to store data and perform various financial functions to analyse the data for business decision making following professional ethics. (Level: Create)

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Sr. No.	Modules / Units
1	<b>Introduction to Computers (Employability)</b>  History of Computers, Parts of Computers, Hardwares: Specifications and Data Storage Management, Softwares: Concept of System Software and Applications, Networking: Introduction and types of network topologies
2	<b>Office Productivity tools – Excel, Tally</b>  <b>MS Word:</b> Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up <b>MS Excel:</b> Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Excel Advance Features: Financial Functions – pv( ), pmt( ), fu( ).... Logical Functions: if( ), and( ), or( ) ..... lookup functions, what if analysis, pivot table, conditional table <b>Power Point:</b> Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation
3	<b>Introduction to internet and other emerging technologies</b>  Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and Security Considerations – Legal issues – Other emerging technologies
4	<b>E - Commerce</b>  Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce



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<b>Reference Books</b>
<b>Information Technology in Accountancy - I</b>
Computer Fundamentals - P.K.Sinha. E-Commerce – Mr. Bharat Bhaskar. E-Commerce (Fifth edition) – An Indian Perspective – P.T.Joseph. Fundamentals of Computers – Rajaram.V. Internet for business – Brummer Laurej.



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**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)**  
**Three Year Integrated Programme -**

*Semester IV - Information Technology in Accountancy - II*

**Under Choice Based Credit, Grading and Semester System**  
*Implemented during Academic Year- 2017-18*

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**Information Technology – Paper II**  
**Applications in Business (Employability)**

*Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Introduction to Internet and other emerging technologies	15
2	Developmental Tools	15
3	Cyber laws and Information Technology Act 2000 and Accounting with the use of Accounting Software.	15
4	Introduction to online applications under various Acts	15
<b>Total</b>		<b>60</b>

**Objectives:**

1. To widen the scope of the learner in understanding the application of IT in business process.
2. To make learner familiar with computerised accounting system.
3. To enhance the knowledge of learner regarding MIS and process of preparation of MIS with the use of IT.
4. To improve learners knowledge about application of IT in auditing.

**Course Outcomes:**

After completion of this course the learners will be able to:

CO1: Identify business process and its management in connection to application of IT.

(Level : Understand)

CO2: Get acquainted with MIS and its applications in the business organisation.

(Level : Understand)

CO3: Practice computerised accounting system with the help of various accounting Tally.

(Level : Apply)

CO4: Compare benefits and drawbacks of various types of IT networks utilised in organisation. (Level: Analyse)

  
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Sr. No	Modules /Units
1	<b>Introduction to Internet and other emerging technologies (Employability)</b>
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies
2	<b>Developmental Tools</b>
	Introduction to LAAT and usage in Accounting/Audit, Audit methodologies in a computerized environment – Computer Assisted Audit Technologies – Audit Software – Test Data – Miscellaneous Techniques – Other Audit software – Steps involved in using CAATS
3	<b>Cyber laws and Information Technology Act 2000 and Accounting with use of Accounting Software</b>
	Brief history – Objectives of Act - Information Technology Act 2000.  Cost Centre, Cost Categories Inventory- Creation of Groups, Creation of Stocks, Stock Categories, Inventory Vouchers- Stock Journal, Manufacturing Journal, Godown Management and Batchwise Management.  Advance accounting and Inventory Vouchers: Purchase and Sales Order, Reorder, Delivery Notes, Budgeting and Controls, Invoice-Product Invoice and Service Invoice Shortcut Keys: Special key Combination, Special Functional key Combination Management Information System (MIS)
4	<b>Introduction to online application under various Act</b>
	a) PAN Application b) TAN Application c) MVAT Registration d) Service Tax Registration



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<b>Reference Books</b>
<b>Information Technology - II</b>
Fundamentals of Computers – Rajaram V – Prentice Hall
Computer today (3 <sup>rd</sup> edition) – Sanders, Donald H – McGraw Hill
Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
Computers – Subramaniam N – Wheeler
Introduction to Computers – Xavier C. – New Age
Computer in Business – Sanders D – McGraw Hill
Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall
Internet for Business – Brummer, Lavrej – Cambridge

  
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**Programme Code: UBAF**

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**Three Year Integrated Programme -**

*Semester IV -*  
**Taxation - Paper II**  
**Indirect Taxes**

**Under Choice Based Credit, Grading and Semester System**  
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## Taxation - Paper II Indirect Taxes (Employability)

### Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Central Excise law	15
2	Service Tax – Basic terms	15
3	Services Specifically excluded	15
4	Point of Taxation	15
<b>Total</b>		<b>60</b>

#### Objectives:

1. To introduce concept of Central Excise Law.
2. To make learner familiar with point of taxation.
3. To educate learner about Service Tax.
4. To familiarise learners about services specially excluded from Service Tax.

#### Course Outcomes:

After completion of course, the learner will be able to:

CO1: Get familiar with the concepts of Central Excise Law. (Level: Understand)

CO2: Understand the various terms and provisions of Central Excise Law for valuation purpose. (Level: Apply )

CO3: Understand provisions of Service Tax. (Level: Analyse)

CO4: Evaluate point of taxation for calculation of Service Tax. (Level: Analyse)



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Sr. No.	Modules / Units
1	<p><b>Central Excise law (Employability)</b></p> <p><b>1.1 Basic Concepts – (Central Excise Act)</b>  Goods/ Excisable Goods – Section 2(d)  Manufacture – Section 2(f)  Manufacturer – Section 2(f)  Factory – Section 2(e)  Taxable Event</p> <p><b>1.2 Classification (Central Excise Tariff Act)</b>  C.E.T.A-Schedule I, Rules of interpretation, Trade Paralance theory, H S N Theory,  Tariff Code-Dash System</p> <p><b>1.3 Types of duties (Central Excise Act)</b>  Specific Duty, Ad-Velorem, Cesses-NCCD, EC, SAH EC, Compounded Levy</p> <p><b>1.4 Valuation</b>  Assessable Value (Central Excise Act) S: 4(1), Tariff Value, Transaction Value,  Valuation Rules, MRP Based Value</p> <p><b>1.5 Cenvat Credit (Cenvat Credit Rules)</b>  Terms Input, Capital goods, Eligible Duties, Eligible Documents, Utilization of credit</p> <p><b>1.6 Procedures</b>  Registration in-EC Code Form A 1(Sec: 6), Record &amp; Registers-D.S.A., P.L.A., RG  23 A (I &amp; II) &amp; RG 23 C (I &amp; II), Cenvat Credit Invoice - Rule 11, Return – ER 1,  Tax Payment Challan TR-6 / GAR 7</p>
2	<p><b>Service Tax</b></p> <p><b>Basic Terms</b></p> <p>Terms- Service, Activity, Consideration, Person, Declared Services</p> <p>Applicability of Service Tax</p> <p>Registration under Service Tax law (Sec 69)</p> <p>Registration Procedure</p> <p>Mega Exemptions from Service Tax under notification 25/2012, Threshold Exemption</p> <p>Service Tax Returns and Penalty for late filing</p>
3	<p><b>Services Specifically Excluded</b></p> <p>Transfer of title in goods or immovable property</p> <p>Transfer delivery or supply of any goods which is deemed sale</p> <p>Transactions on money or actionable claims</p> <p>Provision of service by employee to employer</p> <p>Services provided by MP, MLA, etc.</p> <p>Duties preferred by persons who hold posts in pursuance of provision of constitution</p>

  
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	e.g. Central Vigilance Committee Duties performed as a chairperson or member or director in body established by central, state Govt. or local authority
4	<b>Point of Taxation</b> Determination of point of taxation Point of taxation for services including continuous supply of services from 1.4.2012 Special provision for individual

**Note: The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.**

<b>Taxation</b>
Indirect Taxes by V.S.Datey published by Taxmann Service Tax Reckoner V.S.Datey published by Taxmann Central Excise law Manual R.K.Jain published by Taxmann Service Tax S.S. Gupta published by Taxmann



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***Semester I – Business Economics - I***

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# Business Economics – I (Entrepreneurship)

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Demand Analysis	15
3	Production function, Economies of Scale, Break Even analysis	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition and Pricing methods	15
<b>Total</b>		<b>60</b>



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**Objectives:**

1. To provide a clear understanding and firm foundation of basic microeconomic concepts related to business.
2. To understand the basic cost, revenue and break even concepts in business.
3. To receive an in-depth knowledge of various markets.

**Course Outcomes:**

After completion of this course the learner will be able to:

- CO1: Demonstrate a familiarity with microeconomics concepts of cost, production and their relationship to business operations. (Level: Understanding)
- CO2: Apply the concepts of demand forecasting and marginal analysis for better decision making in business. (Level: Apply)
- CO3: Analyse the causes and consequences of different market conditions.  
(Level: Analyse)
- CO4: Integrate the concept of price and output decisions of firms under various market structures. (Level: Create)



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Modules / Units
<p><b>Introduction (Entrepreneurship)</b></p> <p><b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations with the help of revenue and cost concepts- use of Marginal analysis in decision making, (Numerical illustrations on revenue and cost) The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium. Nature of demand curve under different markets</p>
<p><b>Demand Analysis</b></p> <p><b>Elasticity of Demand</b> Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts <b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>
<p><b>Production function, Economies of scale, Break Even Analysis</b></p> <p><b>Production function:</b> 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. <b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost. <b>Break even analysis (with business applications)</b></p>
<p><b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition, Pricing Practices</b></p> <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 <b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising <i>(topics to be taught using case studies from real life examples)</i> <b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples).</i> <b>Cost Oriented Pricing methods:</b> cost -plus (full cost) pricing, marginal cost</p>



## Business Economics - Paper I

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

pricing, mark up pricing, discriminating pricing, multi-product pricing-transfer pricing.

(case studies on how pricing methods are used in business world)



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***Semester I – Business Environment***

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## Business Environment – I (Entrepreneurship)

### *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
<b>Total</b>		<b>60</b>



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**Objectives:**

- 1.To enhance understanding of complex business environment.
- 2.To make learner aware about inter dependence of business with society.
- 3.To introduce learners nature of international environment.
4. To increase awareness among learners about contemporary issues such as ecological imbalance, social audit, carbon credit.

**Course Outcomes:**

After completion of this course the learner will be able to:

- CO1: Understand relationship between environment and business, explain external and internal environment of business (Level: Understand)
- CO2: Understand the definition of ethics, the importance and role of ethical behavior in the business world today to enhance professional ethics. (Level: Understand)
- CO3: Interpret the Significance of social audit, carbon credit , ecology, and corporate governance .(Level: Apply)
- CO4: Demonstrate the Environmental Analysis Techniques, Entrepreneurship skills, International strategies and analyze a business proposal to sustain environment. (Level: Apply, Analyze)



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<b>Modules / Units</b>
<b>Business and its Environment (Entrepreneurship)</b>
a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
<b>Business and Society</b>
a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
<b>Contemporary Issues</b>
a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
<b>International Environment</b>
a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

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## Reference Books

### Business Environment

- *Business Environment Text and Cases* by M.B. Shukla, Taxman Publications, New Delhi
- *Global Economy and Business Environment* by Francis Cherunilam, Himalaya Publication House, Mumbai
- *Business Environment: Text and Cases* by Francis Cherunilam, Himalaya Publication House, Mumbai
- *Indian Economy* by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- *Essentials of Business Environment* by K. Aswathappa, Himalaya Publication House, Mumbai
- *Business Environment* by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Indian Economy* by Misra and Puri, Himalaya Publishing House, Mumbai
- *Dynamics of Entrepreneurship* by Vasanta Desai, Himalaya Publishing House, Mumbai
  
- *Entrepreneurship and Small Development Business Management* by B.Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- *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, New Delhi
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NAGINDAS KHANDWALA COLLEGE OF SCIENCE  
(AUTONOMOUS)  
MALAD (W), MUMBAI - 400 064



# **Nagindas Khandwala College (Autonomous)**

**Affiliated to University of Mumbai**



**MKES's Nagindas Khandwala College (Autonomous),  
Gate No 5, Bhavishya Bharat Campus, S. V. Road, Malad (West)  
Mumbai-400 064**

**Programme Code: UBAF**

**Bachelor of Commerce in Accounting and Finance (BAF)  
Three Year Integrated Programme -**

***Semester I – Business Communication I***

**Under Choice Based Credit, Grading and Semester System  
*Implemented during Academic Year- 2017-18***

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## **Business Communication – I** (Skill Development)

### *Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Theory of Communication	15
2	Obstacle to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>



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**Objectives:**

1. To develop awareness of the complexity of the communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
4. To develop effective writing skills so as to enable students to write in clear, concise, persuasive and audience centred manner.
5. To demonstrate effective use of communication technology.

**Course Outcomes:**

After completion of this course the learner will be able to:

CO1: Understand the importance of Communication in Business & corporate world.

(Level: Understanding)

CO2: Enhance their writing skills. (Level: Apply)

CO3: Analyse the various barriers to Communication and will also analyse measures to Overcome it. (Level: Analyse)

CO4: Recognise the importance of proficiency and competency in Communication for Business world which will help to address issues related to gender with in professional ethics. (Level: Apply)

CO5: Draft business correspondence and enhance Public relation skills. (Level: Create)

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Modules / Units
<b>Theory Of Communication (Skill Development)</b>
<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> 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</p>
<b>Obstacle to Communication in Business Communication</b>
<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility</p> <p>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:</p> <p>Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste,</p> <p>Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace</p> <p>Piracy, Insurance, Child Labour</p>
<b>Business Correspondence</b>
<p><b>Theory Of business Letter writing:</b> parts, structure, layouts – full block, modified block, Semi-Block Principles of Effective Letter Writing and Principles of Effective Email Writing.</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, job application letter and resume, letter of acceptance of job</p>


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offer, letter of Resignation  
[Letter of Appointment, promotion and termination, Letter of Recommendation (to be taught but not to be tested in the examination)]

### **Language and Writing Skills**

#### **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



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