



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	✓	✓	✓	✓	✓	5
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- 2020-21***

**PRINCIPAL**

**NAGINDAS KHANDWALA COLLEGE OF COMMERCE  
ARTS & MANAGEMENT STUDIES AND SHANTABEN  
NAGINDAS KHANDWALA COLLEGE OF SCIENCE  
(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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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 II – Business Communications II***

**Under Choice Based Credit, Grading and Semester System  
*Implemented during Academic Year- 2020-2021***

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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.*
- Bahl,J.C. and Nagamia,S.M. (1974)*Modern Business Correspondence and Minute Writing.*
- 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.*
- Fisher Dalmar, (1999), *Communication in Organisation, Jaico Pub House, Mumbai, Delhi.*
- Frailley, L.E. (1982) *Handbook of Business Letters, Revised Edn. Prentice Hall Inc.*
- French, Astrid (1993) *Interpersonal Skills. Sterling Publishers, New delhi.*
- 27 Fritzsche, David J (2005) *Business Ethics: A Global and Managerial Perspective McGraw Hill*
- Garlside, L.E. (1980) *Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.*
- Ghanekar,A(1996) *Communication Skills for Effective Management. Everest Publishing House, Pune.*
- Graves, Harold F. (1965) *Report Writing, Prentice Hall, New Jersey.*
- Gupta, Anand Das (2010) *Ethics, Business and Society: Managing Responsibly Response Books 32.Gupta, Dipankar (2006) Ethics Incorporated: Top Priority and Bottom Line Response Books*
- Krevolin, Nathan (1983) *Communication Systems and Procedures for Modern Office, Prentice Hall, 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.*
- 36.M. Ashraf, Rizvi (2006) *Effective Technical Communication Tata McGraw Hill*
- Martson, John E. 1963) *The Nature of Public Relations, McGraw Hill, New Delhi.*
- Majumdar,P.K.(1992) *Commentary on the Consumer protection Act, Prentice, New Delhi.*
- McQuail, Denis (1975), *Communication, Longman.*
- Merrihue, William (1960) *Managing by Communication, McGraw Hill, New York. 41.Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company*
- 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.*
- Murphy, Herta and Hilde Brandt, Herbert W (1984) *Effective Business Communication, McGraw Hill, New York.*

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Mumbai-400 064

**Programme Code: UBAF**

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

***Semester V – TAXATION – III***  
**(DIRECT TAXES – I)**

**Under Choice Based Credit, Grading and Semester System**  
***Implemented during Academic Year- 2020-21***

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**TAXATION – III**  
**(DIRECT TAXES – I) (Employability)**  
*(Implemented during Academic Year 2020-21)*

(w.e.f. 2020-21)  
*Modules at a Glance*

Sr. No.	Modules	No. of lectures
Module 1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	15
Module 2	Heads of Income	15
Module 3	Clubbing of Income, Set Off & Carry Forward of Losses & Deduction under Chapter VI – A	15
Module 4	Computation of total Income for Individual	15
		60

**Objectives:**

1. To introduce concept of direct tax, its definitions and basis of charge to learners.
2. To enhance knowledge on various heads of income.
3. To develop an understanding of clubbing of income, set off, carry forward, deductions among learners.
4. To enable learners to compute total income of an individual.

**Course Outcomes:**

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

CO1: Get acquainted with various definitions and basis of charge as per Income Tax Act.

(Level: Understand)

CO2: Get aware of various heads of Income under which tax is payable as per Income

Tax Act. (Level: Understand)

CO3: Apply Clubbing of Income, Set Off & Carry Forward of Losses & Deduction under

Chapter VI – A. (Level: Apply)

CO4: Compute total income of an individual including all heads of Income to get

employed in the file of filing tax returns. (Level: Analyse)



**Detailed Syllabus**

<b>Module</b>	<b>Topic</b>	<b>No. of lectures</b>
<b>1.</b>	<p><b>Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income (Employability)</b></p> <p><b>Definitions u/s – 2 :</b> Section 2 – Assessee, Assessment Year, Assessment, Annual Value, Business, Capital Asset, Income, Person, Previous Year, Transfer</p> <p><b>Basis of Charge :</b> Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income</p> <p><b>Exclusions from Total Income:</b> Section 10 – Restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual &amp; Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p><b>Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</b></p>	<b>15</b>
<b>2.</b>	<p><b>Heads of Income</b></p> <p><b>Various Heads of Income</b></p> <p><b>Salary Income:</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p><b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value</p> <p><b>Profits &amp; Gains From Business &amp; Profession :</b> Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA &amp; 44AE including.: Section 2 – Business</p> <p><b>Capital Gains :</b> Section 45, 48, 49, 50, 54 and 55</p> <p><b>Income from Other Sources:</b> Section 56 – 59</p>	<b>15</b>
<b>3.</b>	<p><b>Clubbing of Income, Set Off &amp; Carry Forward of Losses &amp; Deduction under Chapter VI – A</b></p> <p><b>Clubbing of Income</b> Section 60-65</p> <p><b>Set Off &amp; Carry Forward of Losses</b> Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head</p>	<b>15</b>

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	Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains <b>Deduction under chapter VIA</b> 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	
<b>4.</b>	<b>Computation of total Income for Individual</b>	<b>15</b>
	Computation of Total Income of Individual with respect to above heads and Deductions	

Note:

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

#### **Recommended Reference List**

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White



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**Programme Code: UBAF**

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

***Semester I – FINANCIAL ACCOUNTING – I***  
***(ELEMENTS OF FINANCIAL ACCOUNTING)***

**Under Choice Based Credit, Grading and Semester System**  
***Implemented during Academic Year- 2020-21***

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**FINANCIAL ACCOUNTING – I**  
**(ELEMENTS OF FINANCIAL ACCOUNTING)**  
*(Implemented during Academic Year 2019-20)*

(w.e.f. 2016-17)  
*Modules at a Glance*

Sr. No.	Modules	No. of lectures
Module 1	Departmental Accounts	15
Module 2	Accounting for Hire Purchase	15
Module 3	AS-2 Valuation of Inventories (Stock)	15
Module 4	Fire Insurance Claims	15
		60

**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 valuation of stock at the time of fire to claim under fire insurance.

**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 documents and accounts required to submit with fire insurance claim to insurance company. (Level: Create)

  
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### Detailed Syllabus

Module	Topic	No. of lectures
1.	<b>Departmental Accounts</b>	15
	Meaning, Basis of Allocation of Expenses and Incomes / Receipts, <b>Inter Departmental Transfer:</b> At Cost Price and Invoice Price, Stock Reserve, Departmental Trading and Profit and Loss Account and Balance Sheet	
2.	<b>Accounting for Hire Purchase</b>	15
	Meaning, Calculation of Interest, Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hire Purchaser and Hire Purchase Vendor (Including Reverse Calculations)	
3.	<b>AS-2 Valuation of Inventories (Stock) (Employability)</b>	15
	Meaning of Inventories, Cost for Inventory Valuation  <b>Inventory Systems:</b> Periodic Inventory System and Perpetual Inventory System  <b>Valuation:</b> Meaning and Importance  <b>Methods of Stock Valuation as per AS – 2:</b> FIFO and Weighted Average Method  <b>Computation of Valuation of Inventory as on Balance Sheet Date:</b> If Inventory is taken after or before the Balance Sheet date.	
4	<b>Fire Insurance Claims</b>	15
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy (with Average clause) Exclude: Consequential Loss claims calculation	

  
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### **Recommended Reference List**

- 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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Mumbai-400 064

**Programme Code: UBAF**

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

***Semester I – Information Technology in***  
***Accounting and Finance - I***

**Under Choice Based Credit, Grading and Semester System**  
***Implemented during Academic Year- 2020-21***

  
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**(AUTONOMOUS)**  
**MALAD (W), MUMBAI - 400 064**

**Information Technology in Accounting and Finance – I (Employability)**  
(Implemented during Academic Year 2020-21)

(w.e.f. 2020-21)  
*Modules at a Glance*

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Computers	15
Module 2	Office Productivity Tools (Except MS Excel)	15
Module 3	MS Excel	15
Module 4	Introduction to Internet and E-Commerce	15
		60

**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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### Detailed Syllabus

Module	Topic	No. of lectures
1.	<b>Introduction to Computers (Employability)</b>	15
	<b>Computers:</b> History of Computers, Parts of Computers, <b>Hardware:</b> Specifications and Data Storage Management, <b>Software:</b> Concept of System Software and Applications, <b>Networking:</b> Introduction and types of network topologies	
2.	<b>Office Productivity Tools – Excel, Tally</b>	15
	<b>MS Word:</b> Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up <b>Power Point:</b> Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. <b>Use of Tools In Accounting:</b> Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation.	
3.	<b>MS Excel</b>	15
	Creating and using templates; cell address, Types- Absolute, Relative, Mixed; Linking spread sheets, Header and footer to a worksheet, Cell references, Functions – basic and advanced; Basic Functions - Maths, Stats, String, logical, Date & time; Advanced Functions – Financial Functions – FV ( ), PV ( ), PMT ( ), PPMT ( ), IPMT ( ), NPER ( ), RATE ( ) Database Functions – v lookup ( ), h lookup Conditional Functions - if ( ), count if ( ), sum if ( ), count if s ( )  Data analysis – Use of scenario, creating and managing, use of goal seek, use of solver, Pivot table, building pivot table, pivot table regions, pivot chart, use of macro, conditional formatting	
4.	<b>Introduction to Internet and E – Commerce</b>	15
	<b>Introduction:</b> Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and Security Considerations – Legal issues – Other emerging technologies  <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	

  
**PRINCIPAL**



Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.	
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### Recommended Reading List

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- 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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Mumbai-400 064

**Programme Code: UBAF**

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

*Semester IV – Taxation – II*  
*(Indirect Taxes – II)*

**Under Choice Based Credit, Grading and Semester System**  
*Implemented during Academic Year- 2020-21*

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**TAXATION – II**  
**(INDIRECT TAXES – II) (Employability)**

*(Implemented during Academic Year 2019-20)*

(w.e.f. 2019-20)  
**Modules at a Glance**

Sr. No.	Modules	No. of lectures
Module 1	Payment of Tax & Refunds and Returns, Documentation and Registration	15
Module 2	Accounts, Audit, Assessment and Records	15
Module 3	Custom Act	15
Module 4	Foreign Trade Policy	15
		60

**Objectives:**

1. To enhance knowledge of payment of tax, filling refund and return and documentation in case of indirect taxes.
2. To understand procedure of account, audit, assessment and record in context to indirect tax.
3. To develop an understanding of custom act and foreign trade policy.

**Course Outcome:**

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

CO1: Learn advanced provisions related to requirement of registration under GST.

(Level: Understand)

CO2: Understand the laws and regulations regarding Foreign Trade Policies (FTP).

(Level: Understand)

CO 3: Get familiar to provisions regarding various returns to be filed along with due dates and consequences of not filing of returns or payment of taxes on time. Types of ledger maintained under law and procedures for payment. (Level: Apply)

CO 4: Understand the provisions with customs law- Important definitions, applicability, and determination of value of goods imported and exported with its tax implication to develop employability. (Level: Analyse)

  
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### Detailed Syllabus

Module	Topic	No. of lectures
1.	<b>Payment of Tax &amp; Refunds and Returns, Documentation &amp; Registration (Employability)</b>	15
	<p><b>Payment of tax and Refund:</b> Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS, Refund of tax, Refund in certain cases, Interest on delayed refunds.</p> <p><b>Returns:</b> Types of Returns and Provisions relating to filing of Returns</p> <p><b>Documentation:</b> Tax Invoices, Credit and Debit notes</p> <p><b>Registration:</b> Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration.</p>	
2.	<b>Accounts, Audit, Assessment and Records</b>	15
	Accounts and other records, Period of retention of accounts, Electronic Way Bill, Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	
3.	<b>Custom Act</b>	15
	<p>Introduction to customs law including Constitutional aspects, Levy of and exemptions from customs duties – All provisions including application, of customs law, taxable event, charge of customs duty, exceptions to levy of, customs duty, exemption from custom duty, Types of customs duties, Classification and valuation of imported and export goods.</p> <p>Import and Export Procedures – All import and export procedures including, special procedures relating to baggage, goods imported or exported by post, stores. Provisions relating to coastal goods and vessels carrying coastal goods, warehousing and drawback.</p>	
4.	<b>Foreign Trade Policy</b>	15
	<p>Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty exemption &amp; remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.</p>	

Note: 1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.



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2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

#### **Recommended Reference List**

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- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST by V.S. Datey, Taxmann
- GST & customs Law by K.M. Bansal, University Edition
- GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes(Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications



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**Programme Code: UBAF**

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

*Semester V –*  
**MANAGEMENT – II**  
**(Marketing of Services)**

**Under Choice Based Credit, Grading and Semester System**  
*Implemented during Academic Year- 2020-21*

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**MANAGEMENT – II**  
**(MARKETING OF SERVICES) (Employability)**  
*(Implemented during Academic Year 2020-21)*

(w.e.f. 2020-21)  
*Modules at a Glance*

Sr. No.	Modules	No. of lectures
Module 1	Marketing Management	15
Module 2	Introduction of Service Marketing	15
Module 3	Key Elements of Service Marketing Mix	15
Module 4	Consumer Behaviour and E-Marketing	15
		60

**Objectives:**

1. To enable learner to understand the concept of market, types of market, nature with marketing management.
2. To introduce the concept of service marketing to learners.
3. To enhance learner's knowledge on key elements of service marketing mix.
4. To make learner familiar with consumer behavior and e-marketing as a new way of marketing.

**Course Outcomes:**

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

CO1: Grasp the concept of marketing. (Level: Understand)

CO2: Theoretical introduction to the concept of service and service marketing.

(Level: Understand)

CO3: Utilizing these concepts in real world service organizations through case studies to understand professional ethics. (Level: Apply)

CO4: Review the similarities, differences and challenges of service marketing .

(Level: Analyse)



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### Detailed Syllabus

Module	Topic	No. of lectures
1.	<b>Marketing Management (Employability)</b>	15
	Meaning and Definition of Marketing – 4 Ps of Marketing, Importance <b>Product Management</b> – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding <b>Price Management</b> – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies <b>Place (Distribution) Management</b> – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels <b>Promotion Management</b> – Meaning – Promotion Strategies, Integrated marketing communication	
2.	<b>Introduction of Service Marketing</b>	15
	Services Marketing Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services Goods vs Services Marketing, Positioning a Service in the Market Place, Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty, Type of Contact: High Contact Services and Low Contact Services	
3.	<b>Key Elements of Service Marketing Mix</b>	15
	The Service Product, Pricing Mix, Promotion & Communication Mix, Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping Flowcharting Branding of Services – Problems and Solutions, Options for Service Delivery, Improving Service Quality and Productivity, Service Quality – GAP Model, Benchmarking, Measuring Service Quality - Zone of Tolerance and Improving Service Quality, The SERVQUAL Model	
4.	<b>Consumer Behaviour and E-Marketing</b>	15
	Introduction to Consumer Behaviour, Consumer Expectations, Consumer Buying Behaviour process, factors affecting consumer behaviour models of consumer behaviour E-marketing: Scope, Benefits and Problems, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing	



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### Recommended Reference List

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- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing
- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , AjabPustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
- Principles of Management-Text and Cases –Dr..M.SakthivelMurugan, New Age Publications
- Service Marketing People, Technology, Strategy – A south asian perspective, Pearson Education, 7<sup>th</sup> Edition, Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee
- Services Marketing, Pearson Education, 2nd Edition 2011, K. RamMohanRao



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Mumbai-400 064

**Programme Code: UBAF**

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

***Semester VI – Internship Based Project Work***

**Under Choice Based Credit, Grading and Semester System**  
***Implemented during Academic Year- 2020-21***

  
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## **INTERNSHIP BASED PROJECT WORK (Employability)**

*(Implemented during Academic Year 2019-20)*

(w.e.f. 2019-20)

### **Course Outcomes:**

After the completion of the Course, the Learner will be able to:

- CO1: Grab the opportunity to work in the office environment and become employable.  
(Level: Understand)
- CO2: Evaluate the various situations that arise in a corporate world and to apply the concepts in real life. (Level: Understand)
- CO3: Explore a career path and network with professionals in the field. They can apply their theoretical knowledge in the work field and develop skills to maneuver the corporate world. (Level: Apply)
- CO4: Discuss the various experiences to the mentors and report it in a systematic manner. Demonstrate the same through power point presentation and viva.  
(Level: Analyse and create)

### **Project work based on internship in the study area**

Inclusion of internship in the course curriculum of the B.Com. (Accounting and Finance) programme is one of the ambitious aspects in the programme structure. The main objective of this inclusion is to give an opportunity to the students to acquaint them with practical exposure and application of the syllabus studied at under-graduate level. Learners are expected to report the guiding teacher on regular basis and update her work undertaken during internship. At the end of their internship a Project report has to be submitted summarizing their experience.

### **Guidelines for Internship based project work**

- Minimum one month/150 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- A report has to be brief in content and must include the following aspects:

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□ **Executive Summary:**

A bird's eye view of your entire presentation has to be precisely offered under this category.

□ **Introduction on the Company:**

A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.

□ **Statement and Objectives:**

The mission and vision of the organization need to be stated enshrining its broad strategies.

□ **Your Role in the Organisation during the internship:**

The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.

□ **Challenges:**

The challenges confronted while churning out theoretical knowledge into practical world.

□ **Conclusion:**

A brief overview of your experience and suggestions to bridge the gap between theory and practice.

The project report based on internship shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be spiral bounded.
- The project report should be of minimum 30 pages



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Mumbai-400 064**

**Programme Code: UBAF**

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

***Semester VI – TAXATION – IV  
(DIRECT TAXES – II)***

**Under Choice Based Credit, Grading and Semester System  
*Implemented during Academic Year- 2020-21***

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**TAXATION – IV**  
**(DIRECT TAXES – II) (Employability)**  
*(Implemented during Academic Year 2020-21)*

(w.e.f. 2020-21)  
*Modules at a Glance*

Sr. No.	Modules	No. of lectures
Module 1	Computation of Tax liability of Corporate, Individual, HUF, Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
Module 2	Return of Income, Tax Deduction at Source, Advance Tax, Interest Payable	15
Module 3	Assessment and Appeals	15
Module 4	DTAA, Tax planning and ethics in taxation	15
		60

**Objectives:**

1. To enable learners to understand the computation of Income for HUF and Partnership Firm.
2. To enable learners to get practical knowledge on deducting TDS, filling of return and other documentation.
3. To enhance learner's knowledge on Assessment, Appeal, DTAA, Tax planning and ethics in taxation.

**Course Outcomes:**

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

CO1: Learn the most practical and complicate aspects related to TDS and advance tax

laws- about assesses threshold limits and due dates. (Level: understand)

CO2: Compute total tax liability of an individual. (Level: Apply)

CO3: File tax return applying the concept of Double Tax Avoidance Agreement (DTAA)

to increase employability. (Level: Create)

CO4: Apply ethics in area of taxation in the capacity of individual and finance

professional. (Level: Apply)



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### Detailed Syllabus

Module	Topic	No. of lectures
1.	<b>Computation of Tax liability of Corporate, Individual, HUF, Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax (Employability)</b>	15
2.	<b>Return of Income, Tax Deduction at Source, Advance Tax, Interest Payable</b>	15
	Return of Income – Sec 139 TDS – 192, 194A, 194C, 194H, 194I and 194J Advance Tax – Sec 207, 208, 209, 210, 211 Interest payable – Sec 234A, 234B, 234C Simple Practical Problem	
3.	<b>Assessment and Appeals</b>	15
	<b>Assessment:</b> Sec 140, 140A, 142, 143, 147, 148, 149, 153, 154 and 156 <b>Appeals:</b> Sec 246A, 252, 253, 254, 255, 260A, 260B and 261	
4.	<b>Double Taxation Avoidance Agreement (DTAA) and Transfer Pricing</b>	15
	<b>DTAA:</b> Section 90 and 91 <b>Transfer Pricing:</b> Meaning, application and introduction to all methods. Practical problems based on Resale Price Method.	

### Recommended Reference List

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White



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**Programme Code: UBAF**

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

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

**Under Choice Based Credit, Grading and Semester System  
*Implemented during Academic Year- 2020-21***

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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</b> <i>(with business applications)</i></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 pricing, mark up pricing, discriminating pricing, multi-product pricing-transfer pricing. <i>(case studies on how pricing methods are used in business world)</i></p>

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### Business Economics - Paper I

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



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# **Nagindas Khandwala College (Autonomous)**

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**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 Environment***

**Under Choice Based Credit, Grading and Semester System  
*Implemented during Academic Year- 2020-21***

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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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Modules / Units
<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
- *Corporate Governance: Principles, Policies and Practices* by A.C. Fernando, Pearson Education India, New Delhi
- *Environmental Geography*, Singh, Savindra, Prayag Pustak Bhavan,
- *Environmental Geography*, Gautam Alka, Sharda Pustak Bhavan, Allahabad,
- *Environmental Management*, Dr Swapan C Deb-Jaico
- *Principles of Environmental Science*, W Cunningham & M Cunningham
- *Environmental Science*, McKinney M.L. & Schoch, Jones & Bartlett
- *Basics of Environmental Sciences*, Allaby M. 2002, Routledge, London
- *Man's Impact on Environment*, Detwyler T.R. McGraw Hill, New York
- *India's Water Wealth*, Orient Longman Ltd. New Delhi, Rao K.L
- *Entrepreneurial Development* by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi



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**Programme Code: UBAF**

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

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

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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
<p><b>Theory Of Communication (Skill Development)</b></p> <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>
<p><b>Obstacle to Communication in Business Communication</b></p> <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>
<p><b>Business Correspondence</b></p> <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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## Reference Books

### Business Communication – I

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- 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.
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- 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.
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- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, The Dartwell Co., Chicago.
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- Drucher,P.F.(1970) *Technology, Management and Society*, Pan Books London.
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- Fritzsche, David J (2005) *Business Ethics: A Global and Managerial Perspective* McGraw Hill
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- Gupta, Anand Das (2010) *Ethics, Business and Society: Managing Responsibly Response Books*
- 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.
- Merrihue, William (1960) *Managing by Communication*, McGraw Hill, New York. 41.Mishra Rajiv K (2006)*Code of Conduct for Managers* Rupa Company
- 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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