



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

(Re-accredited (3rd 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)
Department of English**

FYB.Com.

Business Communication

[With effect from (was introduced in) 2017 – 18]

Business Communication I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Business Correspondence	15
3	Language and Writing Skills	15
Total		45

Note:

One tutorial per batch per week in addition to number of lectures stated above

Learning Objectives:

1. To enable the learners to identify the different components of Effective Communication and list the various Barriers to Communication.
2. To enable the learners to analyse the given context and accordingly compose the required message without any errors.
3. To equip learners with the tools required for distinguishing between clear and ambiguous communication.

Course Outcomes:

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

1. List and explain the different concepts, types, characteristics and overall importance of Effective Communication while identifying the Barriers to Communication. (Remember and Understand)


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Department of English**

2. Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life. (Create)
3. Recognise and identify as well as apply the rules of Standard English, while discarding unnecessary jargon. (Remember and Apply)

Detailed Syllabus

Unit 1	<p>Theory of Communication (Employability)</p> <ol style="list-style-type: none"> 1. Concept of Communication <ul style="list-style-type: none"> - Meaning, Definition, Process, Need, Feedback - Emergence of Communication as a key concept in the Corporate and Global world - Impact of technological advancements on Communication 2. Channels & Objectives 3. Methods & Modes <ul style="list-style-type: none"> - Characteristics of Verbal Communication - Characteristics of Non - Verbal Communication - Business Etiquette - Telephone and SMS Communication - Computers and E – Communication - Video and Tele Conferencing 4. Barriers to Communication (including Listening) <ul style="list-style-type: none"> - Physical, Semantic, Socio – Cultural and Psychological Barriers and ways to overcome them (Skill development)
Unit 2	<p>Business Correspondence (Employability and Skill development)</p> <ol style="list-style-type: none"> 1. Theory of Business Letter Writing <ul style="list-style-type: none"> - Parts, Structure, Layouts - Principles of Effective Letter and Email Writing 2. Personnel Correspondence <ul style="list-style-type: none"> - Statement of Purpose - Job Application & Resume - Letter of Acceptance of Job Offer, Resignation, Appointment, Promotion and Termination, Recommendation
Unit 3	<p>Language and Writing Skills (Employability and Skill development)</p> <ol style="list-style-type: none"> 1. Commercial Terms 2. Paragraph Writing <ul style="list-style-type: none"> - Developing an idea, using appropriate linking devices, etc. - Cohesion and Coherence, Self – Editing, Interpretation of Technical Data, Composition, Short Informal Report

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Recommended Reading List for Business Communication

- 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.
- Bahl, J.C. and Nagamia, S.M. (1974) *Modern Business Correspondence and Minute Writing*.
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- Bangh, L Sue, Fryar, Maridell and Thomas David A. (1998) *How to Write First Class Business Correspondence*, N.T.C. Publishing Group USA.
- Barkar, Alan (1993) *Making Meetings Work*, Sterling Publications Pvt. Ltd., New Delhi.
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- 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.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, The Dartwell Co., Chicago.
- 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.
- 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.
- 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.

Reference Books

- Ludlow, Ron. (1995) *The Essence of Effective Communication*, Prentice, New Delhi.
- M. Ashraf, Rizvi (2006) *Effective Technical Communication* Tata McGraw Hill


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- *Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.*
- *McQuail, Denis (1975), Communication, Longman.*
- *Merrihue, William (1960) Managing by Communication, McGraw Hill, New York.*
- *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.*
- *Parry, John (1968) The Psychology of Human Communication.*
- *Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.*
- *Phillip, Louis V. (1975) Organisational Communication- The Effective Management, Columbus Grid Inc.*
- *Ross, Robert D. (1977) The Management of Public Relations, John Wiley and Sons, U.S.A.*
- *Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.*
- *Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo*
- *Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Malala Yousafzai: Richard Bach: Illusions, Radhakrishnan Pillai: Corporate Chanakya, Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph. D, Harry Paul, John Christen: Fish, Sudha Murthy: Wise and Otherwise , Arindam Choudhary: Count Your Chickens Before They Hatch , George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire, Ignited Minds [N.B.: These are only indicative and not prescriptive.]*



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Nagindas Khandwala
College
AUTONOMOUS

Bachelor of Commerce
(B.Com)
Programme

SYLLABUS
FOR F Y B COM
COM-I
SEM-I

Implemented from Academic Year- 2017-2018

Faculty of Commerce


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B.Com Programme

Commerce I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business	12
2	Business Environment	11
3	Entrepreneurship	10
4	Project Planning	12
Total		45

Learning Objectives:

1. To memorise concept of business types of business objectives
2. To be able to recognise aspects of business environment and its classification
3. To apply knowledge of business to start a new business
4. To analyse role of entrepreneurs and government in business

Course Outcomes:

CO1: Learners are able to understand concept of business and learn about types of business objectives. (Level: Knowledge)

CO2: Learners are able to grasp the aspects of business environment and its classification (Level: Comprehension)

CO3: Learners are able to apply the knowledge to start a new business (Level: Application)

CO4: Learners are able to analyse the roles of entrepreneurs and government in establishing new business (Level: Analysis)



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Sr. No.	Modules / Units
1	Business
	<p>Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p>Objectives of Business: Meaning and importance of objectives, Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p>New Trends in Business: Impact of Liberalization, Privatization and Globalization, Introduction to new business models</p>
2	Business Environment
	<p>Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p>Constituents of Business Environment: Internal and External Environment, PEST and its impact.</p> <p>International Trading Environment : WTO – meaning, objectives and functions, Trading Blocs – EU, NAFTA, ASEAN, SAARC.</p>
3	Entrepreneurship (Entrepreneurship)
	<p>Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p>The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India, Incentives to Entrepreneurs in India.</p> <p>Women Entrepreneurs: Problems and Promotion.</p>
4	Project Planning
	<p>Introduction: Concept and importance of Project Planning, Project Report, feasibility – meaning, importance and types.</p> <p>Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location : Meaning and factors determining location, Role of Government in Promotion.</p> <p>Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure and compliances – (8-10 acts)</p>


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Reference Books for SEM – I

Commerce

- *Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House*
- *Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House*
- *Introduction To Commerce, Vikram, Amit, Atlantic Pub*
- *A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa,K., Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa, Himalaya Pub*
- *Strategic Management, Kapoor, Veekkas, Taxmann*
- *Strategic Management, David,Fred R., Phi Leraning*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Entrepreneurship, Hisrich, Robert D, Mc Graw Hill*
- *Entrepreneurship Development, Sharma, K.C., Reegal Book Depot*



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FYB.Com.

Business Communication II

[With effect from (was introduced in) 2017 – 18]

Modules at a Glance

Sr. No	Modules	No. of Lectures
1	Group Communication	16
2	Formal Interpersonal Communication	07
3	Business Correspondence	12
4	Writing	06
5	Editing	04

Note:

One tutorial per batch per week in addition to number of lectures stated above

Learning Objectives:

1. To enable the learners to identify the use of the English Language for contemporary academic and corporate needs, with a focus on Group Communication and Business to Business Level of Communication.
2. To enable the learners to recognize the different types of interviews they could face in their career, and to help them memorize the advantages and disadvantages of using interviews as a selection tool.
3. To enable learners to design the appropriate format of communication without any errors.
4. To enable learners to design formal reports as and when required.
5. To enable the learners to construct effective summaries

Course Outcomes:

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

1. List and explain the different forms of communication that they will encounter in their academic and corporate life. (Remember and Understand)
2. Distinguish between the different types of interviews and their relevance in the corporate world. (Analyse)


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3. Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life. (Create)
4. Create formal reports in the context of Corporate Communication. (Create)
5. Design appropriate summaries. (Create)

Detailed Syllabus

Unit 1	<ol style="list-style-type: none"> 1. Group Communication (Employability and Skill development) 2. Group Discussion <ul style="list-style-type: none"> - Importance and Features - Qualities of a Leader in a Group Discussion 3. Meetings <ul style="list-style-type: none"> - Need and Importance, Conduct of Meetings and Group Dynamics - Role of the Chairperson and the Participants - Drafting of Notice, Agenda and Resolutions 4. Conference <ul style="list-style-type: none"> - Meaning and Importance - Organising a Conference 5. Public Relations <ul style="list-style-type: none"> - Meaning - Functions - External and Internal Measures of PR
Unit 2	<p>Formal Interpersonal Communication (Employability and Skill development)</p> <p>Interviews</p> <ul style="list-style-type: none"> - Preparing for an Interview <p>Types of Interviews - Selection, Appraisal, Reprimand, Promotion, Grievance, Exit, Psychometric.</p>
Unit 3	<p>Business Correspondence (Employability, Entrepreneurship and Skill development)</p> <p>Trade Letters</p> <ul style="list-style-type: none"> - Inquiries, Replies and Orders - Marine and Fire Insurance, Credit and Status Enquiry, Collection - Complaints, Claims, Adjustments - Leaflets and Fliers (In tutorials only; Not to be tested in External Examination)
Unit 4	<p>Writing (Employability and Skill development)</p> <p>Reports</p> <ul style="list-style-type: none"> - Parts - Types: Feasibility and Investigative Reports
Unit 5	<p>Editing (Employability and Skill development)</p> <ul style="list-style-type: none"> - Summarisation

Recommended Reading List for Business Communication



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- *Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.*
- *Parry, John (1968) The Psychology of Human Communication.*
- *Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.*
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Courses of Bachelor of Commerce (B. Com.) Programme

For

Second Year (S.Y.B.COM)

Subject: Accountancy & Financial Management III

Syllabus

**Under Academic Autonomy & Credit, Grading and
Semester System**

Implemented during Academic Year 2017-2018

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ACCOUNTANCY & FINANCIAL MANAGEMENT– III

at Semester III
(Implemented during Academic Year 2018-19)
(wef 2017-18)

Modules at a Glance

Sr. No.	Topics	No. of Lectures
Module 1	Piecemeal Distribution	15
Module 2	Conversion of Partnership to Company	15
Module 3	Investment Accounting	15
Module 4	Foreign Exchange Transactions	15
	Total	60

Learning Objectives:

1. To help the learners to acquire basic knowledge of accounting in case of dissolution of partnership firms and settlement of dues to creditors and partners.
2. To understand the concept of conversion of partnership firms into joint stock companies or sale of a partnership firm to an existing joint stock company.
3. To get an overview of AS -11 (Revised), which help the learners to understand how to convert and record foreign currency transactions in the reporting currency.
4. To learn how to account for personal investments in securities like debentures and shares with reference to AS -13.
5. To enable the learners to assist business units in accounting for their import export transactions

Course Outcome: On completion of the course, learners will be able to

CO1- Identify the preferences of payment to different categories of creditors and partners at the time of winding up a partnership business. (Cognitive level –Remember)

CO2- Solve practical sums on conversion of partnership firm to joint stock companies (Cognitive level – Apply)

CO3- Apply AS-11 to account for foreign currency transactions and convert them into home currency. (Cognitive level – Apply)


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CO4- Compute the return on investments, value the closing balance of investments such as shares, debentures/ Bonds and record the transactions per AS -13. (Cognitive level – Apply)

Detailed Syllabus

Module	Topics	No. of Lectures
1	Piecemeal Distribution Methods: Excess Capital Method Maximum Loss Method Adjustments Included: Asset taken over by a partner Treatment of past profits or past losses in the Balance Sheet Contingent liabilities/Realization expenses/amount kept aside for expenses Treatment of secured liabilities, preferential liabilities like Govt. dues /labour dues etc., Insolvency of a partner	15
2	Conversion of Partnership to Company Realisation method only Calculation of Purchase Consideration, Journal / Ledger Accounts of old firms Journal of Company	15
3	Investment Accounting (a) For shares (variable income bearing securities) (b) For debenture, bonds etc. (fixed income bearing securities) Accounting for transactions of purchase and sales of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method Columnar format for investment account	15
4	Accounting for The Effects of Changes in Foreign Exchange Rates (AS 11) (Employability) Accounting for: Purchase and Sale of goods, services and assets Computation and treatment of exchange differences (excluding foreign branches, forward exchange contracts and hedging contracts)	15



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Reference Books

- Introduction to Accountancy* by T. S. 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 & Co. Ltd., Mumbai
- Financial Accounting* by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- 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 Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting* by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting*, ICAI. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting* by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai Company
- Accounting Standards* by Shrinivasan Anand, Taxman.
- Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi. *Introduction to Financial Accounting* by Horngren, Pearson Publications.
- Financial Accounting* by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



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S.Y.B.COM
BUSINESS LAW

SEMESTER III

Learning Objectives:

- 1.To provide a conceptual study about the framework of Indian Business Laws.
- 2.To orient students about the legal aspects of business
- 3.To familiarize students with case laws related to business

Course Outcomes:

- CO1:** Develop basic understanding in the learners about the frame work of Indian Business Laws.
- CO2:** To develop practical skill and orient students, about the legal aspects of business.
- CO3:** Understand and analyze the various types of fines and penalties on infringement of Business Laws
- CO4:** Study and analyze the importance of different types of commercial laws useful in practical application

Module I: (Entrepreneurship)

Indian Contract Act,1872

Chapter 1:

Definitions (sec.2): Agreement, Kinds of agreements ,Contract –kinds of Contract-Valid, Void, Voidable ,Contingent and quasi contract and E-Contract, distinguish between agreement and contract.

Chapter 2:

Offer or proposal- definition ,essentials of valid proposal or offer ,counter offer, standing or open offer ,distinguish between offer and invitation to offer,

Acceptance –definition ,essentials of a valid acceptance, promise, Communication of offer and acceptance and revocation.

Chapter 3:

Capacity to contract (sec10-12),Consent and Free Consent (sec12-22)



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Chapter 4:

Consideration (sec 2 and 25) and Void Agreements (sec 24-30)

Discharge of Contract and remedies available to the parties.

Module II: (Entrepreneurship)

Special Contracts

Chapter 1-Law of Indemnity and guarantee

(sec 124-125,126-129,132-147)

Chapter 2-Law of bailment and pledge

(sec 148,152-154,162,172,178,178A and 179)

Chapter 3-Law of Agency

(sec 182-185 and 201-209)

Module III (Entrepreneurship)

The sale of goods Act,1930

Chapter 1:

Introduction, Definition (Sec 2), formalities of the contract of sale (sec 4-10), distinction between 'sale and agreement to sell', distinction between sale and hire –purchase agreement.

Chapter 2:

Conditions and Warranties (11-17)

Chapter 3:

Transfer of property as between the seller and the buyer(sec 18-26)

Chapter 4:

Rights of an unpaid seller(sec 45-54)


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Module IV (Entrepreneurship)

Negotiable Instruments Act, 1881

Chapter 1:

Meaning and characteristics of Negotiable Instrument, Classification of Negotiable Instruments.

Chapter 2:

Promissory Note and Bills of Exchange(sec 4,5,108-116),Essential elements of promissory Note and bill of exchange Acceptor and Acceptance, Meaning and definition of Acceptor ,Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need(sec 7,115 and 116),payee,Dishonour of instrument ,Discharge of instrument.

Chapter 3:

Cheques, Types of cheques and crossings and penalties in case of dishonour of certain cheques, distinguish between cheques and bill of exchange(sec 6,123-131A,138-147)

Chapter 4:

Miscellaneous provisions-(sec8-10,22,99-102,118-122,134-137)

Holder (sec8),Holder in due course(sec9),Rights and Privileges of H.D.C

Payment in due course(sec10),Maturity of an instrument(sec 22),Noting (sec99),Protest(sec100-102),Bills in set(sec13)


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Nagindas Khandwala College

AUTONOMOUS

**Bachelor of Commerce
(B.Com)
Programme**

**SYLLABUS
For
S.Y.B.COM
COM-III
SEMESTER- III**

Implemented from Academic Year- 2017-2018

Faculty of Commerce

SYLLABUS
S.Y.B.COM SEMESTER – III
COMMERCE - III MANAGEMENT: FUNCTIONS AND CHALLENGES

Learning Objectives:

1. To understand Management concepts, principles and skills
2. To classify types of Plans and Decision making
3. To differentiate types of organization structures and their utility
4. To discover barriers to Delegation, apply concepts of authority and Departmentation
5. To analyse different challenges in the competitive environment

Course Outcomes:

CO1: Learner to be able to understand Management concepts, principles and skills (**Level: Knowledge**)

CO2: Learners are able to classify types of Plans and Decision making (**Level: Comprehension**)

CO3: Learners would be able to differentiate types of organization structures and their utility (**Level: Analysis**)

CO4: Learners to be able to discover barriers to Delegation, apply concepts of authority and Departmentation (**Level: Application**)

CO5: Learners to be able to analyse different challenges in the competitive environment. (**Level: Analysis**)

Detailed Syllabus

Module I. Introduction to Management: (Employability and Entrepreneurship)

- **Management:** Meaning & Definition - Principles of Management-Functions of Management -Factors responsible for new horizons of management- Management Skills and Competency in 21st Century
- **Management Information System:** Meaning and Features
- **Management by Exception:** Meaning and Advantages.

No. of lectures allotted (11)

Module II. Planning and Decision making: (Employability and Entrepreneurship)

- **Planning:** Meaning & Significance -Steps in planning - Components of planning.
- **MBO:** Meaning- advantages - steps.
- **Decision making:** Meaning and definition of decision making -Techniques of decision making - Essentials of sound decision-making.

No. of lectures allotted (10)

Module III. Organizing: (Employability and Entrepreneurship)

- **Organizing:** Meaning of Organizing & Organization- Types of organization- formal and informal. Span of Control- Meaning and factors determining span of control
- **Delegation & Departmentation:** - Meaning & Importance - Barriers to Delegation - Principles of effective delegation. Departmentation: Meaning and bases of Departmentation.
- **Forms of Organization-** Line, Line & Staff, Matrix & Virtual Organization – Advantages & Limitations - Conflicts and Resolution of Conflicts in Line & Staff Structure

No. of lectures allotted (12)

Module IV. Management Challenges in Competitive Environment (Employability and Entrepreneurship)

- **Management of Change:** Meaning- causes - Change process - Resistance to Change & overcoming the Resistance to Change.
- **Knowledge Management (KM) & Corporate Governance:** Meaning & features of Knowledge Management- Corporate Governance: Meaning and need- Corporate Governance tests- CSR concept.
- **Stress Management at work:** Meaning--effects of stress- measures of managing stress.

No. of lectures allotted (12)

Nagindas Khandwala College
AUTONOMOUS

Bachelor of Commerce
(B.Com)
Programme

SYLLABUS
For
S.Y.B.COM
ADVERTISING (APPLIED COMPONENT)- II

SEMESTER- IV

Implemented from Academic Year- 2017-2018

Faculty of Commerce


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SYLLABUS FOR S.Y.B.COM
(B.COM SEMESTER IV)
ADVERTISING (APPLIED COMPONENT) -II

Learning Objectives:

- 1.To recognise planning and budgeting for advertising
- 2.To design an advertisement involving different creative elements
- 3.To create the advertisements by using various appeals
- 4.To interpret testing Ad effectiveness
- 5.To explain the working of an Ad Agency
- 6.To differentiate various types and characteristics of media
- 7.To understand media plan and schedule

Course Outcomes:

- CO1:** Learners are able to explain the working of an Ad Agency (Level: Comprehension)
- CO2:** Learners are able to differentiate various types and characteristics of media (Level: Analysis)
- CO3:** Learners are able to understand media plan and schedule (Level: Knowledge)
- CO4:** Learners are able to recognise the need for planning and budgeting of advertising (Level: Knowledge)
- CO5:** Learners to design an advertisement involving different creative elements (Level: Synthesis)

Detailed Syllabus

Module - I. Planning in ad making

11 lectures

The creative brief - Setting Communication and Sales Objectives for the ad/ad campaign – Factors affecting determination of Advertising budget – Methods of setting ad budget - Media Planning - Media buying - Factors to be considered while selecting media / media vehicles- Media Strategy & Media objectives- Media scheduling strategies

Module - II. Creativity in advertising

12 lectures

Role of creativity in advertising - Determining the message theme / major selling idea and Unique Selling Proposition (USP) - Positioning strategies - Persuasion- **(Skill development)**

Advertising appeal and its types – Executional styles of presenting ads-

Advertising Copy-meaning, essentials and its elements– headline, sub-headline, body copy, illustration, slogan, signature & logo

Copywriting for print, out-of-home, television, radio and internet media **(Employability)**

Testing the Effectiveness of Advertising- Objectives and methods of pre-testing and post-testing

Module - III. Advertising Agency (Entrepreneurship)

11 lectures

Meaning - Structure and services– Types - Emergence of Global agencies - Agency selection criterion - Client Turnover - Maintaining Agency–Client relationship – Creative pitch - agency compensation - Agency accreditation.

(Career with ad agency, media and supplying / supporting firms - Freelancing options for career in advertising) **(Employability)**

Module - IV. Media in advertising (Entrepreneurship)

11 lectures

Popular media for advertising in India such as television, radio, newspaper, magazines, films and Out-Of-Home – Options of Online Advertising on world-wide-web through Internet - Digital media and its impact on advertising

Media Research and its publications in India



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References (Semester IV)

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Advertising Management – Jaishree Jethwaney and Shruti Jain, 2nd Ed. Oxford University Press, 2012

Advertising and Promotion, An Integrated Marketing Communications Perspective - Belch G. and Belch M., 6th ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, India, 2003

Advertising and Sales Promotions - Kazmi S. H. H. and Batra Satish K., 2nd ed., Excel Books, New Delhi, India, 2004

Advertising Principles - Bergh B. G. V. and Katz H., NTC Business Books, Lincolnwood, Illinois, USA, 1999

Advertising, Principles and Practice - Wells William, Moriarty Sandra & Burnett John, 7th ed. Pearson Education Inc., 2006

Kleppners Advertising Procedure W. Ronald Lane, J. Thomas Russell, Karen Whitehill King 16th Ed., Pearson Education India, 2008

Integrated Advertising, Promotion and Marketing Communications - Clow Kenneth E. and Baack Donald, Pearson Education Inc., 2002

Strategic Brand Management - Keller Kevin L., 2nd ed., Pearson Education Inc., 2007

Supplements of Newspapers - Economic Times – Brand Equity – every Wednesday
Financial Express – Brandwagon – every Tuesday

Useful sites:

www.afaqs.com
www.ascionline.org
www.campaignindia.in
www.exchange4media.com
www.tamindia.com

Nagindas Khandwala College
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Courses of Bachelor of Commerce (B. Com.) Programme

For

Second Year (S.Y.B.COM)

**Subject: FINANCIAL ACCOUNTING & AUDITING-PAPER – X
AUDITING**

Syllabus

**Under Academic Autonomy & Credit, Grading and
Semester System**

Implemented during Academic Year 2017-2018


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NAGINDAS KHANDWALA COLLEGE OF COMMERCE
ARTS & MANAGEMENT STUDIES AND SHANTABEN
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FINANCIAL ACCOUNTING & AUDITING-PAPER – X AUDITING

*at Semester IV
(Implemented during Academic Year 2017-18)*

Modules at a Glance

Sr. No.	Topics	No. of lectures
Module 1	Introduction to Auditing	10
Module 2	Audit Planning, Procedures and Documentation	10
Module 3	Auditing Techniques and Internal Audit Introduction	10
Module 4	Auditing Techniques: Vouching & Verification	10
Module 5	Company Audit	05
	Total	45

Course Objectives:

1. To introduce the learners to the concept of Auditing
2. To study Auditing Techniques – Vouching and Verification with reference to Audit Report to be issued by the Auditor.
3. To plan out for execution of Audit Procedures and understand the importance of documentation.
4. To introduce the learners to Company Audit with respect to appointment, removal, qualifications and disqualifications of Auditor
5. To develop skills in conduct of actual Audit.
6. To prepare students for Audit and learn importance of ethics and confidentiality of client data
7. To give learners short term training in audit firms

Course Outcomes:

After completing this Course, the students should be able to:

- CO1 - Discuss the process and procedure of Auditing (Cognitive level: Understand)
- CO2 – Recognise importance of Documentation, Working Papers, Audit Plans etc. (Cognitive level: Remember)
- CO3 – Explain various techniques of Audit (Cognitive level: Understand)
- CO4 - Identify the areas of possible Frauds and Errors that may exist in the Financial Statements through various techniques of Auditing (Cognitive level: Remember)


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Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction to Auditing (Employability)	10
	<p>A. Basics –Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Types of Error, Types of frauds, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit –Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>	
2	Audit Planning, Procedures and Documentation (Employability)	10
	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program– Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books.</p>	
3	Auditing Techniques and Internal Audit Introduction (Employability)	10
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items, auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>	
4	Auditing Techniques: Vouching & Verification (Employability)	10
	<p>A. Audit of Income: Sales, Sales Returns, Rental Receipts, Interest and Dividends Received.</p>	



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	B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Insurance Premium, Advertisement, Interest Expense C. Audit of Assets: Debtors, Stocks, Investments, Plant and Machinery, Land and Buildings. D. Audit of Liabilities : Creditors, Outstanding Expenses, Bills Payable, Secured and Unsecured Loans, Contingent Liabilities	
5	Company Audit (Employability)	5
	Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Audit Report	

Reference books:

Contemporary Auditing by Kamal Gupta published by Tata McGraw Hills

- *A Handbook of Practical Auditing by B N Tandon published by S Chand & Co. New Delhi*
- *Fundamentals of auditing by Kamal Gupta and Ashok Arora published by Tata McGraw Hills*
- *Textbook of Auditing by Batra and Bagradia published by Tata McGraw Hills*
- *Practical Auditing by S V Ghatalia published by Spicer & Pegler*


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S.Y.B.COM
BUSINESS LAW
SEMESTER IV

Learning Objectives:

- 1.To provide a conceptual study about the framework of Indian Business Laws.
- 2.To orient students about the legal aspects of business
- 3.To familiarize students with case laws related to business

Course Outcomes:

CO1: Develop basic understanding in the learners about the frame work of Indian Business Laws. (Level: Understand)

CO2: To develop practical skill and orient students, about the legal aspects of business. (Level: Create)

CO3: Understand and analyse the various types of fines and penalties on infringement of Business Laws. (Level: Analysis)

CO4: Study and analyse the importance of different types of commercial laws useful in practical application. (Level: Analysis)

Module I (Entrepreneurship)

Indian Companies Act,2013

Chapter 1:

Company and its formation, Definition and nature of Company, advantages and disadvantages of a Company, Lifting of Corporate veil with cases, Promoters and preliminary contracts(sec92-93)

Chapter 2:

Types of Companies(meaning and concept only)

Chartered Companies, statutory Companies, Registered Companies under the act.OPC(Sec3(1)),Companies limited by shares, Companies limited by guarantee, Private company ,Public company, Producer companies(sec 581A to 581 Z) Formation of companies with charitable objects(Sec 8),Holding



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company and Subsidiary Company, Small Company, Dormant company(sec 455)

Documents and procedure for incorporation of company, effect of incorporation.(sec9)

Chapter3:

Membership of a Company, who can become member, Modes of acquiring membership, cessation of membership, rights and liabilities of members

Chapter4:

Memorandum of association and Articles of Association ,meaning, concept, clauses, effects of memorandum and articles, Doctrine of ultra vires, Doctrine of Indoor Management, Doctrine of Constructive Notice.

Chapter 5:

Prospectus –meaning (sec 2) when to be issued ,when not required, various Kinds of prospectus, legal framework for issuance of prospectus, contents of prospectus, private placements.

Module II (Entrepreneurship)

Corporate Law and IPR

Chapter 1:

Classification of Directors ,Women director, Independent director,small shareholder's director, disqualification of a director, Director Identification number, legal position, powers and duties ,position of director as key managerial personnel, managing director, manager.

Chapter 2:

Meetings, Various types of meeting of shareholders and board, convening and conduct of meetings, postal ballot, meetings through video conferencing, e-voting.

Chapter 3:



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Intellectual Property Rights

a) IPR in India introduction and types.

b) Patents-Meaning salient features, Conditions for an invention to be patented, what is patentable, What is not patentable? Procedure for obtaining a patent, opposition to grant of patent(sec 25,26) term of patent, How does a patent expire? Remedies available to the patent owner for infringement of patent rights.

c) Copyrights-Meaning (sec 14) Copyright Board and registration of copyright(sec 11, sec 44-50) Term of copyright(sec 22-29) what works are protected, rights, who owns the rights and duration, meaning of fair use, infringement of copyrights and remedies(sec 51-55, 57, 58, 63, 64, 65)

d) Trade marks-Meaning, concept, functions of trademark, types, trademarks that cannot be registered, registration of trademark, procedure for registration of TM, Infringement and remedies, passing off, service marks.

Module III (Entrepreneurship)

Indian Partnership Act, 1932 and Limited liability Partnership, 2008 and SEBI

Indian partnership Act 1932 (sec 4, 5, 6, 7, 8, 14, & 39-55)

Chapter 1:

Definition, essentials, types of partnership and types of partners, test of partnership and sharing of profits is not the real test of partnership(sec 6), partnership deed and property of the firm.

Chapter 2:

Reconstitution of partnership firms, dissolution of the firm,

Limited Liability Partnership, 2008-

Definitions(sec 2), Body corporate, Business, partner,

Concept, salient features, Nature of LLP(sec 3-10) Distinction between LLP and partnership, LLP and Company Extent and limitation of liability of LLP and its partners(sec 26-31) Conversion to LLP(sec 55-58) Winding up and Dissolution of the LLP(sec 63-65)



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Chapter 3:

SEBI

Objectives, powers and functions, securities appellate tribunal

Module IV

Consumer protection Act, 1986 and Competition Act, 2002 and Right to Information Act, 2005

Chapter 1:

Introduction, definition – Consumer, defect, deficiency and unfair trade practices, manufacturer

Consumer councils

Chapter 2:

Consumer protection redressal agencies – Jurisdiction

Penalties for frivolous complaints.

Chapter 3:

Competition Act, 2002

Objectives of the Act, salient features – Anti competitive agreements, prevention of abuse of dominant position, combination, competition advocacy, Competition commission of India.

Chapter 4:

Right to Information Act, 2005

Introduction

Obligation to public authorities, Request for obtaining information, Disposal of request, Exemption from disclosure of information, Grounds for rejection to access in certain cases, Designation of Public information officers.



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Bachelor of Commerce (B.Com) Programme

SYLLABUS For S.Y.B.COM COM-IV SEMESTER- IV

Implemented from Academic Year- 2017-2018

Faculty of Commerce



PRINCIPAL

SYLLABUS

S.Y.B.COM SEMESTER – IV

COMMERCE - IV MANAGEMENT: PRODUCTION AND FINANCE

Learning Objectives:

1. To understand the concepts of production planning & control - knowledge
2. To summarise different Inventory Management Techniques - com
3. To understand basics of Quality and Quality Management Techniques - knowledge
4. To analyse the working of Indian financial system - analysis
5. To analyse role of different financial intermediaries and regulatory bodies - analysis
6. To discover importance of savings and investment in financial securities - application

Course Outcomes:

CO1: Learners are able to understand the concepts of production planning & control - Knowledge

CO2: Learners are able to summarise different Inventory Management Techniques - Comprehension

CO3: Learners to be able to understand basics of Quality and Quality Management Techniques - Knowledge

CO4: Learners would be able to analyse the working of Indian financial system - Analysis

CO5: Learners are able to analyse role of different financial intermediaries and regulatory bodies - Analysis

Detailed Syllabus

Module I. Production Planning and Inventory Control

- **Production planning and control:-** Meaning and definition-Objectives of Production Planning and Control - Steps in Production Planning and Control - Types of Production systems.

Productivity: Meaning- factors influencing productivity

- **Inventory Control:** -Meaning and definition - Objectives of Inventory Control - Techniques of Inventory Control - Methods/Types of Inventory control system

No. of lectures allotted

(11)

Module II. Quality Management

- **Quality Management:** Meaning and definition -Techniques of Quality Control - Quality Circle and its process.
- **Contemporary trends in Quality Management:**
 - TQM - Meaning- features
 - Six Sigma - Meaning-Features-Steps
 - ISO - Meaning -Procedure

Kaizen - Meaning - Process
Service Quality Management – Meaning and Importance

No. of lectures allotted (12)

Module III. Indian Financial System

- **Indian Financial market:** Meaning and Structure
- **SEBI:** Introduction and Functions
- **Stock Exchange:** Definition- Functions of Stock Exchange - Dematerialization and its Process
- **Credit Rating Agencies:** Meaning- Functions–Advantages.

No. of lectures allotted (10)

Module IV. Contemporary Practices in Financial Market (Employability)

- **Lease Financing:** Meaning- advantages - types of lease
- **Mutual Fund:** Meaning- Factors responsible for its growth - Types of Mutual Funds
- **Derivative Market:** Meaning - Participants in derivative market - types of derivatives.
- **Venture Capital:** Meaning - Features
- **Micro-Finance:** Meaning- Role & Importance

No. of lectures allotted (12)

REFERENCES: (SEM - III & IV)

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K.Ghuman, K.Ashwathappa, Tata Mcgrawhill ,New Delhi, 2010.
2. Management and Organisation Behaviour
K.Ashwathappa, G. Sudarshana Reddy, Himalaya Publishing House, Mumbai, 2008.
3. The New Era of Management
Richard L.Daft, South Western – A Part of Cengage, New Delhi, 2006.
4. Management : Skills and Applications
Leslie W.Rye, Lloyde L.Byars, Mcgraw Hill, New York, 2003.
5. Indian Management
Samuel Certo, Pearson Prentice Hall, New Delhi, 2008.
6. Heniz Wehrich, Harold Koontz, Tata Mcgaw Hill, Management A Global Perspective
7. Dr. Rustom S.Davar, Crown Publishing House, Mumbai, The Principles of Management.
8. Anil Bhat, Arya Kumar,Oxford Higher education, Management Principles, Processes and Practices.
9. Harold Koontz, Heniz Wehrich, Tata Mcgaw Hill, Essentials of Management.
10. TQM- Planning, design and implementation V.K.Khanna, PremVrat, B.S. Sahay, New age International Publishers(2009)
11. TQM L. Suganthi, Anand A Samuel Prentice Hall of India Pvt. Ltd.
12. A Handbook of Total Quality Management R.P.Mohanty and R.R.Lakhi Jaico Publishing House
13. What is Six Sigma? PetiPande, Larry Holpp Tata MacGraw Hill Publishing Ltd.14. Production and Inventory Control George Plossal Prentice hall of India Pvt Ltd
15. Inventory Control Stephan Love McGraw Hill International Book Co.
16. Mutual funds in India: Emerging issues Tripathy N.P.
17. Mutual Funds in India Dave, Manoj V.
18. Micro Finance in India: A performance Evaluation S.M. Feroze, A. K. Chauhan
20. Micro finance and Rural Development, A critical Review Bagchi, KanakKanti
21. Micro finance and women empowerment Bharathi, Vijaya G.
22. Micro Finance and Micro Enterprises in India Jena Sanjeeb
23. Operating of Stock Exchange in India Khan Javaid



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