



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

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

Autonomous (2016-17)

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

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

Sr. No.	Courses	2016-17	2017-18	2018-19	2019-20	2020-21	Total
1	Bachelor of Commerce (B.COM)	✓	✓	✓	✓	✓	5
2	Bachelor of Arts (B.A)	✓	✓	✓	✓	✓	5
3	Bachelor in Management Studies- (BMS)	✓	✓	✓	✓	✓	5
4	Bachelor of Commerce (Accounts and Finance)- BAF	✓	✓	✓	✓	✓	5
5	Bachelor of Commerce (Banking and Insurance)-BBI	✓	✓	✓	✓	✓	5
6	Bachelor of Commerce (Financial Markets)- BFM	✓	✓	✓	✓	✓	5
7	Bachelor of Science - Information Technology (B.Sc IT)	✓	✓	✓	✓	✓	5
8	Bachelor of Science- Computer Science(B.Sc CS)	✓	✓	✓	✓	✓	5
9	Bachelor of Arts- Multimedia and Mass Communication (B.A.MMC)	✓	✓	✓	✓	✓	5
10	Bachelor of Management Studies- Sports Management (BMS-SM)	X	X	✓	✓	✓	3
11	B. Com. Honours in Actuarial Studies	X	X	X	✓	✓	2
12	B.A. Honours in Apparel Design and Construction	X	X	X	✓	✓	2
13	B. Com. Honours in International Accounting	X	X	X	✓	✓	2
14	Bachelor of Management Studies- E commerce operations	X	X	X	X	✓	1
15	B.Sc. (Honours) in Integrative Nutrition & Dietetics	X	X	X	X	✓	1
16	BBA in Tourism and Travel Management	X	X	X	X	✓	1
17	B.Sc. in Interior Design	X	X	X	X	✓	1
18	Master Of Commerce-(M.COM)- Accountancy	✓	✓	✓	✓	✓	5
19	Master Of Commerce-(M.COM)- Management						
20	Master of Arts (Economics)	✓	✓	✓	✓	✓	5
21	Master of Arts (Geography)	✓	✓	✓	✓	✓	5
22	Master of Arts (Psychology)	X	X	X	✓	✓	2
23	Master of Science (Information Technology) (M.Sc IT)	✓	✓	✓	✓	✓	5
24	Master's Degree - Sports Management (MSM)	X	X	✓	✓	✓	3
25	Master of Science (Geo-informatics) (M.Sc GeoInformatics)	X	X	X	X	✓	1
							84

*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
<b>Total</b>		<b>45</b>

**Note:**

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

**Learning Objectives**

1. To enable the students to identify the different components of effective communication.
2. To enable the student to identify and explain the different ways in which effective communication can be hindered.
3. To enable the students to analyze the given context and accordingly compose the required message without any errors.
4. To equip students with the tools required for distinguishing between clear and ambiguous communication.

**Course Outcomes**

**CO1:** Explain the different concepts and components of effective communication (Level: Understanding)

**CO2:** Assess the possible hindrances to effective communication in a given situation, and design solutions for the same (Level: Evaluate)



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MALAD (EAST) DISTRICT - 400 064

# Nagindas Khandwala College (Autonomous) Department of English

**CO3:** Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life (Level: Create)

**CO4:** Recognize and identify as well as apply the rules of Standard English, while discarding unnecessary jargon. (Level: Remember)

## Detailed Syllabus

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

  
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**Department of English**

**Recommended Reading List for Business Communication**

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- 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.
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**Reference Books**

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

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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
<b>Total</b>		<b>45</b>

#### **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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## Detailed Syllabus

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

**FYB.Com.**

**Business Communication**

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

**Business Communication II  
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*

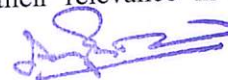
**Learning Objectives**

1. To enable the students 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 students 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 the students to evaluate a Public Relations Crisis and design the best Communication Strategy to remedy the situation.
4. To enable students to arrange relevant information in the appropriate format without any errors.

**Course Outcomes**

**CO1:** List and explain the different forms of communication that they will encounter in their academic and corporate life. (Level: Remember)

**CO2:** Distinguish between the different types of interviews and their relevance in the corporate world. (Level: Understand)



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**CO3:** Differentiate between the various functions of Public Relations and explain the various ways it could avert or remedy a crisis. (Level: Analysis)

**CO4:** Formulate the appropriate form and content of the required piece of communication relevant to their current academic life and their future corporate life. (Level: Create)

**Detailed Syllabus**

<b>Unit 1</b>	<b>Group Communication (Employability and Skill development)</b> 1. Group Discussion - Importance and Features - Qualities of a Leader in a Group Discussion 2. Meetings - Need and Importance, Conduct of Meetings and Group Dynamics - Role of the Chairperson and the Participants - Drafting of Notice, Agenda and Resolutions 3. Conference - Meaning and Importance - Organising a Conference 4. Public Relations - Meaning - Functions - External and Internal Measures of PR
<b>Unit 2</b>	<b>Formal Interpersonal Communication (Employability and Skill development)</b> Interviews - Preparing for an Interview Types of Interviews - Selection, Appraisal, Reprimand, Promotion, Grievance, Exit, Psychometric.
<b>Unit 3</b>	<b>Business Correspondence (Employability, Skill development and Entrepreneurship)</b> Trade Letters - 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)
<b>Unit 4</b>	<b>Writing (Employability and Skill development)</b> Reports - Parts - Types: Feasibility and Investigative Reports
<b>Unit 5</b>	<b>Editing (Employability and Skill development)</b> - Summarisation



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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 2018-2019



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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
	<b>Total</b>	<b>60</b>

#### **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) <b>(Employability)</b> 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  
*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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Syllabus

of

**Courses of Bachelor of Commerce (B. COM.) Programme**

**Second Year (SYBCOM)**

**BUSINESS LAW**

**Semester III**

Under Academic Autonomy and Credit, Grading and Semester System

With effect from Academic Year 2018-19

  
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Syllabus of Course of B. Com. Program  
Allied Course

**Business Law-I**

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. (Level: Knowledge)
- 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)

**Modules at a Glance**

Sr. No.	Modules	No. of lectures
Module 1	Indian Contract Act,1972	15
Module 2	Indian Contract Act,1972	15
Module 3	Special Contracts	15
Module 4	Sale of Goods Act,1930	15
Module 5	The Negotiable Instruments Act,1881	15
	Total	75

**Detailed Syllabus**

Module	Topics	No. of Lectures
1	<b>INDIAN CONTRACT ACT, 1872 (Entrepreneurship)</b>	15
1.1	Definitions, Kinds of Agreements, Kinds of Contracts, Distinction between agreement and contract	
1.2	Proposal ,kinds of proposal-specific, offer to a class of persons, general offer, counter offer, invitation to offer standing offer, expressed proposal, implied offer, requirements of a valid offer	

  
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1.3	Acceptance, requirements of a valid acceptance, Rules of communication of proposal, acceptance and revocation of proposal/acceptance	
1.4	Capacity to Contract, Consent and Free Consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake	
1.5	Consideration, Agreements without consideration, Unlawful Consideration, Inadequacy of Consideration, Agreements expressly declared to be Void	
<b>2</b>	<b>INDIAN CONTRACT ACT, 1872 (Entrepreneurship)</b>	15
2.1	Contingent Contract, Quasi-Contracts, e-Contracts, Privity of Contracts with exceptions	
2.2	Discharge of Contracts, Remedies available on breach of contracts	
<b>3</b>	<b>SPECIAL CONTRACTS (Entrepreneurship)</b>	15
3.1	Law of Indemnity and guarantee	
3.2	Law of Bailment and pledge	
3.3	Law of Agency	
<b>4</b>	<b>THE SALE OF GOODS ACT, 1930 (Entrepreneurship)</b>	15
4.1	Introduction, definitions, formalities of contract of sale, distinguish between sale and agreement to sell, Hire Purchase Agreement, auction sale	
4.2	Conditions and warranties, Doctrine of caveat emptor	
4.3	Transfer of property in goods –meaning and rules governing the same, transfer of risk	
4.4	Meaning of the term unpaid seller and rights of an unpaid seller	
<b>5</b>	<b>The Negotiable Instruments Act, 1881 (Incorporating latest amendments) (Entrepreneurship)</b>	15
5.1	Meaning and characteristics of Negotiable Instruments, Classification of Negotiable Instruments	
5.2	Promissory Note and Bill of exchange, essential elements, distinguish between promissory note and bill of exchange, acceptance and acceptor Acceptance for honour, absolute and qualified acceptance, drawer, drawee in case of need, payee, dishonor	
5.3	Cheques, crossings of cheques, distinguish between bill of exchange and cheque, penalties in case of dishonor of cheques.	
5.4	Miscellaneous Provisions (section 8-10, 22, 99-102, 118-122, 134-137) Holder and holder in due course, Rights and privileges of a Holder in due course, Payment in due course, Maturity of an instrument, Noting and Protest, Bills in Sets	

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Books:

1. Business Law by K.Bulchandani -Himalaya Publication
2. Business Law by Kalaivani Venkatraman- Vipul Publication
3. Business Law by M.Wadhvani- Sheth Publication
4. Indian Contract Act, 1872 by Dalal ,JH-N.M Tripathi Pvt Ltd Publication
5. Indian Contract, 1872 by Current Publication
6. Sale of Goods Act, 1930 by Dalal, JH -N.M.Tripathi Publication
7. Negotiable Instruments Act, 1881 by Srinivasan, T.R and Ramamurthi, K –Bharat Law House Publication
8. Companies Act, 2013 by Taxmann Publication
9. Intellectual Property Rights by Kumar Ashok-Serial Publication
10. Information Technology Act, 2000 by Taxmann publication



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

**Syllabus**

For

**Second Year (S.Y.B.COM)**

**Subject: Management**

**Management: Principles and Functions Semester-III**

Under Academic Autonomy & Credit, Grading and Semester System

With effect from Academic Year 2018-2019

# Syllabus of Course of B. Com. Program at S.Y.B.Com

## Core Course

### COMMERCE- III

#### MANAGEMENT: PRINCIPLES AND FUNCTIONS

#### Semester- III

#### Learning Objectives:

- 1.To recognise Management concepts, principles and skills
- 2.To classify types of Plans and Decision taking
- 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 styles of leadership
- 6.To demonstrate the theories of motivation and its application
- 7.To explain techniques of Controlling

#### Course Outcomes:

**CO1:** Learners understand the 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 leadership & motivation theories and controlling techniques (Level: Analysis)

### Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Management	12
Module 2	Planning and Decision Making	10
Module 3	Organizing	11
Module 4	Directing and Controlling	12
	Total	45

### Detailed Syllabus

#### **Module- I Introduction to Management (Employability and Entrepreneurship)** (No. of Lectures 12)

- 1.1 Management: Meaning, Features and Significance of Management
- 1.2 i) Functions of Management (Brief mention of Planning, Organising, Directing and Controlling) ii) Coordination- Concept and Importance
- 1.3 Levels of Management- Managerial Skills- Roles of a Manager (**Ten Different Roles given by Henry Mintzberg**)
- 1.4 Evolution of Management: A) Classical Approach: i) F. W. Taylor's Scientific Management Concept & Principles ii) Henri Fayol's Principles of Management B) Human Relations Approach and Elton Mayo's Hawthorne Experiments C) Quantitative Approach D) Contemporary Approach including Systems Theory and Contingency Theory (**C and D only Concepts**)

#### **Module- II Planning and Decision Making (Employability and Entrepreneurship)** (No. of Lectures 10)

- 2.1 Planning: Meaning, Features & Significance -Steps in Planning -Components of Planning.
- 2.2 MBO: Meaning- Advantages- Process
- 2.3 Management Information System: Meaning, Features and Benefits
- 2.4 Decision Making: Concept of Decision and Decision Making-Types of Decisions - Techniques of Decision Making - Essentials of sound Decision-Making.

#### **Module- III Organizing (Employability and Entrepreneurship)** (No. of Lectures 11)

- 3.1 Organizing: Meaning of Organizing & Organization- Types of Organization- Formal and Informal. Span of Control- Meaning and factors determining Span of Control
- 3.2 Delegation & Departmentation: - Meaning & Importance - Barriers to Delegation - Principles



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of effective delegation. Departmentation: Meaning and bases of Departmentation.

3.3 Forms of Organization- Line, Line & Staff, Matrix & Virtual Organization – Advantages & Limitations - Conflicts and Resolution of Conflicts in Line & Staff Structure

### **Module- IV Directing and Controlling (Employability and Entrepreneurship)** (No. of Lectures 12)

4.1 Concept of Directing and Leading: i) Leading and Leadership- Role and Importance of Leadership ii) Leadership Styles iii) Theories of Leadership: Trait Theory, Transactional Theory and Transformational Theory iv) Management by Exception (MBE) - Concept and Advantages

4.2 Motivation: i) Concept & Importance of Motivation ii) Factors influencing Motivation iii) Motivation Theories: i) Maslow's Theory ii) Herzberg's Theory iii) McGregor's Theory X & Theory Y iv) Alderfer's ERG Theory v) William Ouchi's Theory Z

4.3 Controlling: i) Meaning & Significance of Controlling ii) Types of Control iii) Steps in Controlling iv) Essentials of a good Control System v) Techniques of Control

#### **Books:**

- 1) Essentials of Management- an International Perspective by Harold Koontz and Heinz Weihrich by Tata McGraw- Hill Publishing
- 2) Management by Stephen Robbins, Mary Coulter & Neharika Vohra- Prentice-Hall, Pearson
- 3) Management by James Stoner, Edward Freeman and Daniel Gilbert- Prentice-Hall of India Pvt. Ltd
- 4) Principles and Practice of Management by Dr. L. M. Prasad- Sultan Chand & Sons
- 5) Management Theory & Practice by C.B. Gupta- Sultan Chand & Sons
- 6) Management by Neeru Vashista- Taxman

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**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 THE 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)
- CO6:** Learners to create the advertisements by using various appeals (Level: Synthesis)
- CO7:** Learners are able to demonstrate usefulness of testing Ad effectiveness (Level: Application)

**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)**

  
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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)

**Advertising Management - Batra Rajeev, Myers John G., and Aaker David A.,** 5th ed., Prentice Hall India, New Delhi, 2004

**Advertising Management - Jaishree Jethwaney and Shruti Jain,** 2<sup>nd</sup> 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** 16<sup>th</sup> 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](http://www.afaqs.com)  
[www.ascionline.org](http://www.ascionline.org)  
[www.campaignindia.in](http://www.campaignindia.in)  
[www.exchange4media.com](http://www.exchange4media.com)  
[www.tamindia.com](http://www.tamindia.com)

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Syllabus

of

**Courses of Bachelor of Commerce (B. COM.) Programme**

**Second Year (SYBCOM)**

**BUSINESS LAW**

**Semester IV**

Under Academic Autonomy and Credit, Grading and Semester System

With effect from Academic Year 2018-19

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Syllabus of Course of B. Com. Program  
Allied Course

**Business Law-II**  
**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)

**Modules at a Glance**

Sr. No.	Modules	No. of lectures
Module 1	Companies Act, 2013	15
Module 2	Companies Act, 2013	15
Module 3	Indian Partnership & LLP, 2008	15
Module 4	Consumer Protection Act,1986	15
Module 5	Information Technology Act, 2000, Intellectual Property Rights & Competition Act, 2002	15
Total		75

**Detailed Syllabus**

Module	Topics	No. of Lectures
<b>1</b>	<b>The Indian Companies Act, 2013 (Entrepreneurship)</b>	15
1.1	Company and its formation, definition and nature of company, advantages and disadvantages of a company, lifting of corporate veil with cases, promoters, pre-incorporation and preliminary contracts	
1.2	Types of companies (meaning and concept only) statutory companies,	



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	<p>one person company, Company limited by shares/guarantee  Private company, public company, Producer Company, formation of companies with charitable  Objects, holding and subsidiary company, Government, foreign company, small company  Procedure for registration of a company, documents to be submitted for registration,  Effect of incorporation  Types of companies (meaning and concept only) statutory companies,  one person company, Company limited by shares/guarantee  Private company, public company, Producer Company, formation of companies with charitable  Objects, holding and subsidiary company, Government, foreign company, small company  Procedure for registration of a company, documents to be submitted for registration,  Effect of incorporation</p>	
1.3	<p>Memorandum of Association &amp; Articles of Association: meaning, concept, clauses, effect of  Registration of Memorandum and Articles of Association, Doctrine of Constructive Notice  Doctrine of Ultra-Vires, Doctrine of Indoor Management</p>	
1.4	<p>Prospectus- meaning, when to be issued, when not required, kinds of prospectus, contents of prospectus, private placement</p>	
<b>2</b>	<b>Indian Companies Act,2013- Membership of a company (Entrepreneurship)</b>	15
2.1	Who can become a member? Modes of acquiring membership, cessation of membership, rights, liabilities and duties of members	
2.2	Classification of Directors, woman director, independent director, small shareholders' director Disqualification of director, Director Identification Number, legal position, powers and duties, Position of director as key managerial personnel, Manager, Managing Director	
2.3	Meetings, types of meetings of members and Board of directors, convening and conduct of meetings, Postal ballot, meetings through video conferencing, e-voting	
<b>3</b>	<b>Indian Partnership Act, 1932 &amp; LLP,2008 (Entrepreneurship)</b>	15
3.1	Definition, essentials, types of partnership and types of partners, test of partnership, partnership deed and property of firm	



3.2	Reconstitution of partnership firm, dissolution of firms	
3.3	Limited Liability Partnership Act, 2008 Definitions, body corporate, business, partner Concept, salient features, nature of LLP, distinction between LLP and firm, LLP and company, Extent and limitation of liability of LLP and its partners, Conversion of LLP, Winding up and Dissolution of LLP	
4	<b>Consumer Protection Act, 1986</b>	15
4.1	Introduction, definitions consumer, complaint, complainant, defect, deficiency, Consumer Dispute, trader, manufacturer, restrictive trade practice, unfair trade practice, Consumer Councils,	
4.2	Redressal agencies under the Act and their Jurisdiction- Pecuniary, Territorial, Appellate and revisional	
4.3	Powers of Redressal agencies, procedure on receipt of a complaint, remedial orders and penalties for Frivolous and vexatious complaints	
5	<b>Competition Act, 2002 IPR, IT Act, 2000</b>	15
5.1	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	
5.2	Intellectual Property Rights (a) IPR introduction and types (b) Patents Meaning, salient features conditions for an invention to be patented, what is patentable What is not, duration of a patent (c) Copyrights- meaning, salient features, what rights are protected, duration of the right (d) Trade Mark meaning, concept, functions of trademark, types , remedies on infringement	
5.3	Information Technology Act, 2000 Digital Signature and Election Signature Electronic Governance-Legal Recognition of Electronic Signature, Audit of documents maintained in electronic form, Validity of contracts formed	



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	<p>through electronic means.  Offences:  Tampering with computer source documents  Penalty for Breach of Confidentiality and privacy  Punishment for disclosure of information in breach of lawful contracts.</p>	
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Books:

1. Business Law by K.Bulchandani -Himalaya Publication
2. Business Law by Kalaivani Venkatraman- Vipul Publication
3. Business Law by M.Wadhvani- Sheth Publication
4. Indian Contract Act, 1872 by Dalal ,JH-N.M Tripathi Pvt Ltd Publication
5. Indian Contract, 1872 by Current Publication
6. Sale of Goods Act, 1930 by Dalal, JH -N.M.Tripathi Publication
7. Negotiable Instruments Act, 1881 by Srinivasan, T.R and Ramamurthi, K –Bharat Law House Publication
8. Companies Act, 2013 by Taxmann Publication
9. Intellectual Property Rights by Kumar Ashok-Serial Publication
10. Information Technology Act, 2000 by Taxmann publication

  
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# Nagindas Khandwala College AUTONOMOUS



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

**Syllabus**

For

**Second Year (S.Y.B.COM)**

**Subject: Management**

**Management: Production and Finance Semester-IV**

Under Academic Autonomy & Credit, Grading and Semester System

With effect from Academic Year 2018-2019

  
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# Syllabus of Course of B. Com. Program at S.Y.B.Com

## Core Course

### COMMERCE- IV

#### MANAGEMENT: PRODUCTION AND FINANCE

#### Semester- IV

#### Learning Objectives:

- 1.To recognise concepts of Production planning & control.
- 2.To summarise different Inventory Management Techniques.
- 3.To understand basics of Quality and Quality Management Techniques.
- 4.To analyse the working of Indian financial system.
- 5.To analyse role of different financial intermediaries and regulatory bodies.
- 6.To discover importance of savings and investment in financial securities.
- 7.To estimate different careers as a Financial Planner and Investment Advisors.

#### Course Outcomes:

**CO1:** Learners will be able to recognise concepts of Production planning & control. (Level: knowledge)

**CO2:** Learners will be able to summarise different Inventory Management Techniques. (Level: Understand)

**CO3:** Learners will be able to understand basics of Quality and Quality Management Techniques. (Level: knowledge)

**CO4:** Learners will be able to analyse the working of Indian financial system. (Level: analysis)

**CO5:** Learners will be able to analyse role of different financial intermediaries and regulatory bodies. (Level: analysis)

**CO6:** Learners are able to act as the financial planner and advisor- (Level: Application)



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### Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Production Planning & Inventory Control	11
Module 2	Quality Management	11
Module 3	Indian Financial System	12
Module 4	Contemporary Practices in Financial Market	11
	Total	45

### Detailed Syllabus

#### **Module- I Production Planning & Inventory Control (No. of Lectures 11)**

1.1 Production Planning and Control (PPC):- Meaning and definition-Objectives of Production Planning and Control - Steps in Production Planning and Control - Types of Production systems.

1.2 Productivity: Meaning- factors influencing productivity

1.3 Inventory Control: -Meaning and definition - Objectives of Inventory Control- Types of Inventory Control (Perpetual and Periodical- Concept and Benefits)- Techniques of Inventory Control (ABC, VED, FSN, SDE and JIT)

#### **Module- II Quality Management**

(No. of Lectures 11)

2.1 Quality Management: i) Concept and Dimension ii) Quality Control vs. Quality Management iii) Techniques of Quality Control iv) Quality Circle- Concept-Importance and its Process

2.2 Trends in Quality Management:

- a) TQM- Meaning, Features and Benefits
- b) Business Process Re-Engineering (BPR)-  
Concept- Features- Benefits
- c) Benchmarking- Concept- Types- Benefits
- d) ISO- Meaning- Importance- Procedure
- e) Six Sigma and Kaizen (Concept only)

#### **Module- III Indian Financial System**

(No. of Lectures 12)

  
**PRINCIPAL**

- 3.1 Indian Financial Market: Meaning and Structure
- 3.2 SEBI: Introduction and Functions
- 3.3 Ministry of Corporate Affairs (MCA) and Registrar
- 3.4 Stock Exchange: i) Meaning & Functions of Stock Exchange ii) Dematerialization (DEMAT) - Concept- Benefits and Process
- 3.5 Credit Rating Agencies: Meaning- Functions- Advantages
- 3.6 CIBIL- Meaning and Importance

**Module- IV Contemporary Practices in Financial Market (No. of Lectures 11)**  
**(Employability)**

- 4.1 Lease Financing: i) Meaning and Advantages ii) Types of Lease
- 4.2 Mutual Fund: i) Meaning & Factors responsible for its growth ii) Types of Mutual Funds
- 4.3 Derivatives: i) Concept and Types of Derivatives ii) Participants in Derivative Market
- 4.4 Venture Capital: Concept and Importance
- 4.5 Micro Finance: Concept and Importance
- 4.6 Financial Planning- Concept- Elements and Prospects

**Books:**

- 1) Production and Operations Management by S. A. Chunawalla & D. R. Patel- Himalaya Publishing House
- 2) Logistical Management- The Integrated Supply Chain Process by Donald Bowersox & David Closs- Tata McGraw-Hill
- 3) Production and Operation Management by S. N. Chary- Tata McGraw-Hill
- 4) Production and Operation Management by K. Aswathappa & K. Shridhara Bhat- Himalaya Publishing House
- 5) World Class Manufacturing by K. Shridhara Bhat- Himalaya Publishing House

- 6) Strategic Quality Management- Issues & Perspectives by Ch. Venkataiah- Himalaya Publishing House
- 7) Quality Management by Bindiya Goyal- Himalaya Publishing House
- 8) Business Process Re-Engineering by K. Shridhara Bhat- Himalaya Publishing House
- 9) Productivity Techniques by Srinivas Gondhalekar & Uday Salunkhe- Himalaya Publishing House
- 10) Financial Institutions and Markets- Structure, Growth & Innovations by L. M. Bhole & Jitendra Mahakud- McGraw Hill Education Pvt. Ltd.
- 11) Financial Markets and Services by E. Gordon & K. Natarajan- Himalaya Publishing House
- 12) Financial Markets and Financial Services by Chennappa & Venkateshwarulu

## DIRECT & INDIRECT TAXES – PAPER I DIRECT TAX

*at Semester V*  
*(Implemented during Academic Year 2018-19)*  
*(wef 2018-19)*

### *Modules at a Glance*

Sr. No.	Topics	No. of lectures
Module 1	Basic Terms	04
Module 2	Scope of Total Income & Residential Status	04
Module 3	Heads of Income	24
Module 4	Deduction from Total Income	04
Module 5	Computation of Total Income for Individual	09
	<b>Total</b>	<b>45</b>

#### **LEARNING OBJECTIVES:**

1. To understand the basic provisions of Income tax for Individual taxation.
2. To differentiate between Exempt income (Exemptions u/s 10) and Deductions under chapter VI A (Section 80).
3. To classify income under various heads as per the accrual of Income from different sources of Income.
4. To compute the taxable Income of an Individual.
5. To develop skills to prepare taxable Income of an Individual – Resident, Non- Resident, Resident but not ordinarily resident as well as on the basis of age of Individual.

#### **COURSE OUTCOMES:**

- CO1:** Recognise the Direct Tax (Indian) Income Tax Provisions applicable to an Individual. (Level: Remember)
- CO2:** Classify the Exempt income and Deduction available, while computing taxable income. (Level: Understand)
- CO3:** Recognise Income to Resident, Non Resident and Resident but not ordinary resident Individuals. (Level: Remember)
- CO4:** Calculate Income under various heads of Income – Salaries, House Property, Business/Professional Income, Capital Gain and Income from Other Sources (Level: Analyse)
- CO5:** Classify Capital gains under Short Term and Long Term. (Level: Understand)
- CO6:** Calculate taxable income of an Individual (Level: Analyse)

  
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## Detailed Syllabus

Module	Topics	No. of Lectures
1	<b>Basic Terms (Employability)</b> Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	04
2	<b>Scope of Total Income &amp; Residential Status (Employability)</b> Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	04
3	<b>Heads of Income (S: 14) (Employability)</b> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	24
4	<b>Deduction from Total Income (Employability)</b> S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	04
5	<b>Computation of Total Income for Individual (Employability)</b>	09

### Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

### Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

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

For

**Third Year (T.Y.B.COM)**

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

**Syllabus**

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

Implemented during Academic Year 2018-2019

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# FINANCIAL ACCOUNTING & AUDITING-PAPER – X AUDITING

*at Semester VI  
(Implemented during Academic Year 2018-19)*

## *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
	<b>Total</b>	<b>45</b>

### **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)

## **Detailed Syllabus**



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Module	Topics	No. of Lectures
1	<b>Introduction to Auditing (Employability)</b>	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 &amp; 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	<b>Audit Planning, Procedures and Documentation (Employability)</b>	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	<b>Auditing Techniques and Internal Audit Introduction (Employability)</b>	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	<b>Auditing Techniques: Vouching &amp; Verification (Employability)</b>	10
	<p>A. Audit of Income: Sales, Sales Returns, Rental Receipts, Interest and Dividends Received.</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and</p>	



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	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	<b>Company Audit (Employability)</b>	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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**Courses of Bachelor of Commerce (B. Com.) Programme**

For

**Third Year (T.Y.B.COM)**

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

**Syllabus**

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

Implemented during Academic Year 2018-2019

  
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# FINANCIAL ACCOUNTING & AUDITING - PAPER – IX FINANCIAL ACCOUNTING

*at Semester VI  
(Implemented during Academic Year 2018-19)*

## *Modules at a Glance*


Sr. No.	Topics	No. of lectures
Module 1	Accounting Standards – 10 (PPE), 20 (EPS), 26 (Intangibles)	15
Module 2	Final Accounts of Co-operative Societies	15
Module 3	Foreign Currency Conversion w.r.t. Foreign Branches (AS – 11)	15
Module 4	Valuation of Goodwill & Shares	15

### **Learning Objectives:**

1. To acquaint the learners with the concept and practicalities of accounting standards AS-10 (PPE), AS- 20 (EPS) and AS- 26 (Intangibles)
2. To help the learners to acquire conceptual knowledge of preparing financial statements of co-operative societies.
3. To discuss the provisions of AS -11( Revised) regarding foreign branch operations with a special reference to Integral Foreign Operations (IFO) and Non-Integral Foreign Operations (NFO)
4. To make the learners to study the various methods of valuation of goodwill and shares.
5. To enable the learners to assist practicing CAs in the assignments of preparing final accounts of a co-operative society.

**Course Outcomes:** On completion of the course, the students will be able to

- CO1- Evaluate case studies based on practical application of Accounting Standards AS-10 (PPE), AS- 20 (EPS) and AS- 26 (Intangibles) (Cognitive level – Evaluate)
- CO2-Discuss the formats of final accounts of Co-operative Housing Society as well as Consumer Co-operative Housing Society (Cognitive level – Understand)
- CO3- Solve practical problems on financial statements of co-operative societies. (Cognitive level – Apply)

  
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CO4- Distinguish between Integral Foreign Operations (IFO) and Non-Integral Foreign Operations (NFO) (Cognitive level – Analyse)

CO5- Solve practical sums on converting trial balance of an independent foreign branch into reporting currency as per AS 11(Cognitive level – Apply)

CO6- Calculate the value of goodwill and shares (Cognitive level – Analyse)

### Detailed Syllabus

Module	Topics	No. of Lectures
<b>1</b>	<b>Accounting Standards – 10 (PPE), 20 (EPS), 26 (Intangibles)</b>	15
1.1	AS 10 – Property, Plant and Equipment	
1.2	AS 20 – Earnings Per Share	
1.3	AS 26 – Intangible Assets	
<b>2</b>	<b>Final Accounts of Co-operative Societies (Employability)</b>	15
2.1	Provisions of Maharashtra State Co-operative Societies Act & Rules	
2.2	Accounting provisions including appropriations to various fund	
2.3	Format of final accounts	
2.4	Simple Practical problems on preparation of final accounts of Co-operative Society	
<b>3</b>	<b>Foreign Currency Conversion wrt Foreign Branches(AS-11)</b>	15
3.1	Requirements as per AS-11	
3.2	Accounting for Foreign Branches	
<b>4</b>	<b>Valuation of Goodwill &amp; Shares</b>	15
4.1	Valuation of Goodwill based on Future Maintainable Profits and Super Profits	
4.2	Methods of Valuation:- 1. Number of years' Purchase Method 2. Capitalisation Method	
4.3	Valuation of Shares	
4.4	Methods: - 1. Intrinsic Value Method 2. Yield Method	

#### 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 Chandwickh, 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 Ahuja and Shehgal Ashok, Mayur Paper Back

*Compendium of Statement & Standard of Accounting*, ICAI.

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*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 ShrinivasanAnand, 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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## DIRECT & INDIRECT TAXES – PAPER II INDIRECT TAX

*at Semester VI  
(Implemented during Academic Year 2018-19)*

### *Modules at a Glance*

Sr. No.	Topics	No. of lectures
Module 1	Introduction	09
Module 2	Levy and Collection of Tax	09
Module 3	Time and Value of Supply	09
Module 4	Input Tax Credit & Payment of Tax	09
Module 5	Registration under GST Law	09
	<b>Total</b>	<b>45</b>

#### **Learning Objectives:**

1. To understand the differences between Direct and Indirect taxation. The Value Added Tax and concept of ONE NATION ONE TAX as Goods and Services Tax introduced in India w. e. f. 01.07.2017.
2. To study provisions of levy of taxation and understand the responsibility for collection of tax under Forward contracts, Reverse charge mechanism and E Commerce operations.
3. To understand the Provisions relating to Time of Supply for Goods and Service.
4. To understand the Provisions relating to Value of Supply for Goods and Services.
5. To understand the Provisions of Input Tax Credit, eligibility, reversal of ITC etc.
6. To compute liability of GST after deduction of ITC.
7. To understand the provisions of Registration under GST.
8. To prepare students for employment in taxation firm.

#### **Course Outcomes:**

- CO1:** Discuss the concept of GST. (Level: Understand)  
**CO2:** Recognise various types of contracts and onus of collection and payment of tax thereon (Forward Contracts, Reverse Charge and E-Commerce Operations) (Level: Remember)  
**CO3:** Calculate Time and Value of Supply of Goods and Services. (Level: Analyse)  
**CO4:** Calculate Input Tax Credit and liability of the dealer. (Level: Analyse)  
**CO5:** Solve practical problems on GST liability. (Level: Apply)  
**CO6:** Explain the procedure for GST registration. (Level: Understand)

  
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## Detailed Syllabus

Module	Topics	No. of Lectures
1	<b>Introduction (Employability)</b> <ul style="list-style-type: none"> <li>• What is GST</li> <li>• Need for GST</li> <li>• Dual GST Model</li> <li>• Definitions</li> <li>Section 2(17) Business</li> <li>Section 2(13) Consideration</li> <li>Section 2(45) Electronic Commerce Operator</li> <li>Section 2(52) Goods</li> <li>Section 2(56) India</li> <li>Section 2(78) Non taxable Supply</li> <li>Section 2(84) Person</li> <li>Section 2(90) Principal Supply</li> <li>Section 2(93) Recipient</li> <li>Section 2(98) Reverse charge</li> <li>Section 2(102) Services</li> <li>Section 2(105) Supplier</li> <li>Section 2(107) Taxable Person</li> <li>Section 2(108) Taxable Supply</li> <li>Goods &amp; Services Tax Network (GSTN)</li> </ul>	09
2	<b>Levy and Collection of Tax (Employability)</b> <ul style="list-style-type: none"> <li>• Scope of Supply</li> <li>• Non taxable Supplies</li> <li>• Composite and Mixed Supplies</li> <li>• Composition Levy</li> <li>• Levy and Collection of tax</li> <li>• Exemption from tax</li> </ul>	09
3	<b>Time and Value of Supply (Employability)</b> <ul style="list-style-type: none"> <li>• Time of Supply</li> <li>• Value of Supply</li> </ul>	09
4	<b>Input Tax Credit &amp; Payment of Tax (Employability)</b> <ul style="list-style-type: none"> <li>• Eligibility for taking Input Tax Credit</li> <li>• Input Tax Credit in Special Circumstances</li> <li>• Computation of Tax Liability and payment of tax</li> </ul>	09
5	<b>Registration under GST Law (Employability)</b> <ul style="list-style-type: none"> <li>• Persons not liable registration</li> <li>• Compulsory registration</li> <li>• Procedure for registration</li> <li>• Deemed registration</li> <li>• Cancellation of registration</li> </ul>	09

  
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