



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

BUSINESS COMMUNICATION-I

(w.e.f. 2016-17)

Modules at a Glance

Sr. No.	Modules	No.of lectures
Module 1	Theory of Communication and Leadership	15
Module 2	Obstacles to Communication in Business World	15
Module 3	Business Correspondence	15
Module 4	Language and Writing Skills	15
		60

Objectives:

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

Course Outcomes:

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

CO1: Students will be able to understand the importance of Communication in Business & Corporate world. (Level: Understanding)

CO2: Students will be able to enhance their writing skills. (Level: Apply)

CO3: Students will be able to analyse the various barriers to communication and will also analyse measures to overcome it. (Level: Analyse)


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CO4. Students will be able to recognise the importance of proficiency and competency in Communication for Business world for enhancing chances of employability. (Level: Create)

CO5: Students will be able to draft business correspondence and enhance Public relation skills for becoming employable. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Theory of Communication and Leadership	15
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global World Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing Leadership – Using words to shape meaning, Inspirational approaches to leadership, authentic leadership</p>	
2.	Obstacles to communication in business world	15
	Problems in Communication /Barriers to	


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	<p>Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 (Skill Development)</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour.</p>	
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3.	Business Correspondence	15
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>	
4.	Language and Writing Skills	15
	<p>Commercial Terms used in Business Communication</p> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, self-editing, etc [Interpretation of</p>	


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	<p>technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities: Listening Comprehension(Skill Development), Remedial Teaching, Speaking Skills: Presenting a News Item, Dialogue and Speeches(Skill Development), Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</p> <p>Reading Comprehension: Analysis of texts from the fields of Commerce and Management</p>	
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Recommended Reading List

- 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) OrganisationalBehaviour, Himalayan Publication, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, 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.
- Basu,C.R.(1998) Business Organisation and Management, T.M.H.New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.
- Bhargava and Bhargava(1971) Company Notices, Meetings and Regulations
- Black, Sam (1972) Practical Public Relations, E.L.B.S. London.
- BoveeCourtland,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, TheDartwell 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: ARhetoric for Modern Business, OUP.



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- 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.
- Ludlow,Ron.(1995) The Essence of Effective Communication, Prentice , New Delhi.



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BUSINESS COMMUNICATION-II
(Implemented during Academic Year 2019-20)
(w.e.f. 2017-18)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Presentation Skills	15
Module 2	Group Communication	15
Module 3	Business Correspondence	15
Module 4	Language and Writing Skills	15
		60

Objectives:

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

Course Outcomes:

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

CO1: Students will be able to understand the importance of Corporate Communication (Level: Understanding)

CO2: Students will learn how to communicate in organisational set up (Level: Apply)

CO3: Students will be able to analyse the various problems encountered during Business Communication (Level : Analyse)



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CO4: Students will be able to apply Business Communication Skills in addressing issues and giving redressal to issues in business (Level : Apply)
 CO5: Students will be able to draft business correspondence and enhance Public relation skills (Level : Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Presentation Skills	8
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation (Skill Development)	
2.	Group Communication	6
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR	
3.	Business Correspondence	8
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right	

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	to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However, students should not be tested on the theory.]	
4.	Language and Writing Skills	8
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner	

Recommended Reading List

- Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K. (1970) Organisational Management through Communication.
- Ashley,A (1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) Foundation of Ethics in Mangement Excel Books 10. Businessworld Special Collector's Issue: Ethics and the Manager
- Barkar, Alan (1993) Making Meetings Work, Sterling Publications Pvt. Ltd., New Delhi.
- Basu,C.R. (1998) Business Organisation and Management, T.M.H. New Delhi.
- Benjamin, James (1993) Business and Professional Communication Concepts and Practices, Harper Collins College Publishers, New York.
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- Fisher Dalmar, (1999), Communication in Organisation, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New delhi.
- 27 Fritzsche, David J (2005) Business Ethics: A Global and Managerial Perspective McGraw Hill
- Garlside, L.E. (1980) Modern Business Correspondence, McDonald and Evans Ltd. Plymouth.
- Ghanekar,A(1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
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Business Mathematics

(Implemented during Academic Year 2019-20)
(w.e.f. 2017-18)

Modules at a Glance

Sr. No.	Modules	No.of lectures
Module 1	Ratio, Proportion and Percentage	15
Module 2	Profit and Loss	15
Module 3	Interest and Annuity	15
Module 4	Shares and Mutual Fund	15
		60

Objectives:

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

Course Outcomes:

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

CO1: Demonstrate familiarity with concepts of Ratio, Proportion, and Percentage. (Level: Understanding)

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

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



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CO4: Evaluate alternate options of investment in Shares and Mutual Fund under different situation through different modes. This practical working will have a bearing on employability. (Level: Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Ratio, Proportion and Percentage	15
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage	
2.	Profit and Loss	15
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage	
3.	Interest and Annuity	15
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	
4	Shares and Mutual Fund	15
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value (Employability)	

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Recommended Reading List

- Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand
- Business Mathematics, J.K. Singh, 2009, Himalaya Publishing House.
- Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGrawHill
- Mathematics of Finance 2nd Edition Schaum's Tata McGrawHill
- Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- Business Mathematics by Bari – New Literature publishing company, Mumbai
- Mathematics for Economics and Business, RS Bhardwaj, 2010, Excel Books
- Business Mathematics, Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House.



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COMPUTER SKILLS – I
(Implemented during Academic Year 2019-20)

(w.e.f. 2017-18)
Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Computer Hardware	15
Module 2	Windows and Internet	15
Module 3	Word-2013	15
Module 4	Excel-2013	15
		60

Objectives:

- To widen the scope of the learner in understanding computer hardware
- To develop an inclination towards usage of Windows and internet
- To enhance the practical knowledge by working on Windows and Excel 2013.

Course Outcomes:

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

- CO1: Demonstrate a basic understanding of computer hardware, software and network principles which will help while seeking employment. (Level: Understanding)
- CO2: Work on word and excel 2013 and present conclusions of calculations, orally and in writing for enhancing career progress. (Level: Apply)
- CO3: Analyse the case studies based on E mail etiquette and create E mails based on business etiquette. The skill of writing will enhance confidence in future employment. (Level: Analyse and Create)
- CO4: Design PowerPoint presentations through team work. (Create)

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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Computer Hardware (Employability)	15
	<p>Personal Computers- identification/demonstration of different storage</p> <p>Devices like CD and CD drive, hard disk- HDD, storing and retrieving data from various storage devices, identification of various input and output devices. Primary memory, RAM and ROM- Processor- CPU, it's speed- machine cycle, ports, computer buses, Different types of printers.</p> <p>Introduction to trouble shooting of personal computers.</p>	
2.	Windows and Internet (Employability)	15
	<p>Introduction, features, various versions of windows, My computer, my documents, recycle bin, network neighbourhood, start menu, taskbar, file and folder operation (creating, copying, moving, deleting), system tools, creating shortcuts,</p> <p>What is internet, most popular internet services , functions of internet like email, WW, FTP, usenet, Instant messaging, internet telephony, using address book, working with task list, scheduling appointments, reminders, events</p>	
3	Word – 2013 (Employability)	15
	<p>Getting started, The Word window, New documents, Document navigation, Editing text, Working with text, Undo and Redo commands, Cut, copy, and paste, Find and replace Text formatting, Character formatting, Tab settings, Paragraph formatting, Paragraph spacing and indents Tables, Creating tables, Working with table content, Changing the table structure Page layout, Headers and footers, Page setup Graphics, Adding graphics and clip art, Working with graphics</p> <p>Proofing, printing, and exporting, Spelling and grammar, AutoCorrect, Printing and exporting documents</p>	
4.	Excel- 2013 (Employability)	15
	<p>Fundamentals of Excel, Cut, Copy, Insert, Delete, Paste Special, Custom Formatting, Undo, Redo, Excel Formulas – Basic, Useful functions and Paste Function, Calc, Comments, Drawing toolbar,</p>	



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	Edit, Replace, Delete, Clear, Essential Printing, Data Sorting, Hiding, AutoFormats, Protection, Basic Charts, Basic Formatting, If Function	
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Reference Books

- Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing
- Microsoft Office 2000 Complete, BPB publications
- Dennis P. Curtin, Kim Foley, Kunal Sen, Cathleen Morin: Information Technology The Breaking Wave, TATA McGraw-Hill Edition
- Quick course in Micro-soft office - Joyce Cox, Polly Orban
- Mastering Office 2013 - Gimi Couster
- Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
- Google Docs: Gsuite Learning Centre
- Email Etiquette- Shirley Taylor



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Computer Skills-II
(Implemented during Academic Year 2019-20)
(w.e.f. 2017-18)
Modules at a Glance

Sr. No.	Modules	No.of lectures
Module 1	Data Based Management systems	15
Module 2	Advanced Spread sheet	15
Module 3	Modern E Business Software systems	15
Module 4	Other Emerging Technologies	15
		60

Objectives:

- To develop awareness of the concept of DBMS and RDBMS
- To develop a knowledge regarding inserting the spreadsheet in word document
- To understand the modern E business software systems and other emerging technologies

Course Outcomes:

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

CO1: Understand the dynamics of office environment. (Level: Understanding)

CO2: Use productivity software effectively and apply application software in an office environment (spreadsheets and database software. (Level: Apply)

CO3: Compare and contrast techniques used for security management. (Level: Analyse and Create)

CO4: Design presentations with topics related to E-business software, Online trading software and banking software. (Create)



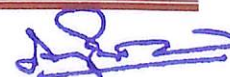
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Detailed Syllabus:

Module	Topic	No. of lectures
1.	Data Based Management systems (Employability)	15
	Concepts, Tables, Fields, Data types, RDBMS, Primary Key and Foreign Key	
2.	Advanced Spread sheet (Employability)	15
	Pivot, Advanced formulae, Lookups, Macros, working with other programmes, inserting a spreadsheet sheet in word document, modifying an inserted spreadsheet, inserting a linked chart in a Word Document, Inserting graphic in a spreadsheet	
3.	Modern E Business Software systems (Employability)	15
	Introduction : Enterprise Resource Planning – ERP Supply chain Management- SCM Customer Relationship Management- CRM Sales Force Automation- SFA	
4.	Other Emerging Technologies (Employability)	15
	Online trading software Net-banking Online banking software	

Recommended Reading Material



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- Fundamentals of Computers – Rajaram V – Prentice Hall
 - 2. Computer today (3rd edition) – Sanders, Donald H – McGraw Hill
 - 3. Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
 - 4. Computers – Subramaniam N – Wheeler
 - 5. Introduction to Computers – Xavier C. – New Age
 - Computer in Business – Sanders D – McGraw Hill
 - Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall
 - Internet for Business – Brummer, Lavrej – Cambridge
- E-mail for Everyone – Leon Alexis &leon – Methews



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DIRECT TAX-INCOME TAX

at Semester V
(Implemented during Academic Year 2019-20)
(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Definition and residential status	15
Module 2	Heads of Income -I	15
Module 3	Deduction under Chapter VI A	15
Module 4	Computation of taxable income of individuals	15
		60

Objectives:

- To understand the concept of determination of residential status and exclusions from total income.
- To understand the sections related to salary, income from house property, capital gain and income from other sources.
- To develop an understanding of computation of taxable income of individuals and deduction under chapter VI A.

Course Outcomes:

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

CO1: Acquaint himself/herself with heads of income and other provisions related to clubbing, set off carry forward and Chapter VI deduction for enhancing employability. (Understanding)


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CO2:Learners will get familiar with total tax payable calculations which is a skill required for jobs in this field. (Apply)

CO3: Demonstrate an ability to work on provisions regarding return filing. The ability will help in tax related jobs. (Apply)

CO4: Develop a critical understanding of advance tax laws which will be handy in practical working space. (Understanding, Apply, Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Definition and residential status(Employability)	15
	<ul style="list-style-type: none"> • Basic Terms (Sec. 2,3,4) • Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. • Determination of Residential Status of Individual, Scope of Total Income (Sec 5) • Exclusions from total income Sec 10 • (Exclusions relating to specific heads to be covered with relevant heads of income) 	
2.	Heads of Income -I(Employability)	15
	<ul style="list-style-type: none"> • Salary (Sec.15-17) • Income from House Property (Sec. 22-27) • Profit & Gain from Business and Profession(Sec. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) • Capital Gain (Sec. 45, 48, 49, 50 and 54) • Income from other sources (Sec.56- 59) 	
3.	Deduction under Chapter VI A(Employability)	15
	<ul style="list-style-type: none"> • Deductions from Total Income • S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA 	
4.	Computation of taxable income of individuals(Employability)	15
	Computation of Total Income and Taxable Income of Individuals	

Recommended Reading Material

- Students Guide to Income Tax Dr Vinod Singhania- Taxmann
- Students Handbook on Taxation- T N Manoharan- Snow White



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- Income Tax Act and Rule



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Equity Research

at Semester V

(Implemented during Academic Year 2019-20)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Research and Research Methodology	15
Module 2	Equity Research – An Overview	15
Module 3	Fundamentals of Research	15
Module 4	Company Analysis	15
		60


Objectives:

- To understand the different aspects of research such as its features , importance and concepts such as research problem and data collection.
- To understand the meaning and elements of equity research and the role of research analyst.
- To develop an understanding of fundamentals of research through economy, company and industry analysis

Course Outcomes:

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

CO1: Understand the meaning and elements of equity research and the role of research analyst for increasing future job prospects. (Understanding)


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CO2: Explain and discuss the fundamentals of research through Economy, Industry, Company analysis and valuation approach for skill enhancement for jobs in this field. (Understanding)

CO3: Demonstrate the use of various strategic models like Porter's, BCG, PESTLE etc. to analyze a stock from investment perspective and enhance the analytical skills. (Apply)

CO4: Develop a critical understanding of writing and designing an equity valuation research report and develop skill of valuation. (Understanding, Apply, Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Research and Research Methodology (Employability)	15
	Introduction and meaning of research, objectives of research, Features and Importance of research in financial markets, Objectives and types of research. Formulation of research problem. Meaning and need of a good research design. Introduction to data collection and types of data	
2.	Equity Research – An Overview (Employability)	15
	Meaning, goals, elements, process, goals, types and different approaches of equity research. Classification of stocks and market participants. Introduction to research analyst profession- qualities, role and responsibilities of a research analyst. Basic principles of interaction with clients and companies.	
3.	Fundamentals of Research (Employability)	15

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	<p>Key points considered before investing. Research in business and stocks. Overview of fundamental analysis, technical analysis and behavioural finance.</p> <p>Economy Analysis –Principles of macro and micro economics, Key variables for carrying fundamental analysis, sources of data for carrying economic analysis.</p> <p>Industry Analysis – Theories for analysis of industry performance – Michael Porter’s five force model, PESTLE analysis, BCG analysis, SCP analysis, key industry drivers and sources of information for industry analysis.</p>	
4.	Company Analysis(Employability)	15
	<p>Qualitative Dimensions – Understanding business and business models, Company’s SWOT Analysis, Management Quality and its governance system, Pricing power and sustainability of power, Success factors of the company, Compliance orientation of company and sources of information.</p> <p>Quantitative Dimensions – History of Business V/s Future of Business, reading of financial statements, Peer comparison, dividend and earning history of the company and Role of corporate actions of the company.</p>	

Recommended Reading Material

- Equity Research and Valuation: Dun and Brad Street- Mc Graw Hills Professional
- Damodaran on Valuation: AshwathDamodaran- Wiley
- Best Practices for Equity Research Analysts: James Valentine- Mc Graw Hill Education

Principles of Quantitative Equity Investing: Sugata Ray- Pearso



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Indirect Tax - GST

at Semester VI

(Implemented during Academic Year 2019-20)

(w.e.f. 2018-19)

Modules at a Glance

Sr. No.	Modules	No. of lectures
Module 1	Introduction to Indirect Taxation and GST	15
Module 2	Concept of Supply	15
Module 3	Registration and Computation of GST	15
Module 4	Filing of Returns	15
		60

Objectives:

- To understand the genesis of GST in India.
- To understand the concept of supply.
- To develop an understanding of registration, computation of GST and filing of returns.

Course Outcomes:

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

CO1: Develop familiarity with the new indirect tax regime and visualize the paradigm shift in the law after introduction of GST. (Understand)

CO2: Explain the intricacies of GST law regarding registration and the concept of input tax credit. (Apply)

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CO3: Utilizing these concepts to get an insight into the working of law in the real world and to apply the knowledge of supply – its time, value and place.

(Apply)

CO4: Assess the input tax credit through real examples and case studies.

(Create)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction to Indirect Taxation and GST (Employability)	15
	<p>Basics for Taxation - Direct Taxes and Indirect Taxes – Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)</p> <p>Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.</p> <p>Definitions – Goods (2(52) of CGST Act), Services (2(102) of CGST Act), Money (2(75) of CGST Act), Securities (2(101) of SCRA Act,1956), India(2(56) of CGST Act), Persons (2(84) of CGST Act), Taxable Person (2(107) of CGST Act), Business (2(17) of CGST Act), Consideration(2(31) of CGST Act), E-Commerce Operator (2(45) of CGST Act), Supplier(2(105) of CGST Act),Recipient(2(93) of CGST Act)</p> <p>Levy and Collection of GST – Levy and Collection of CGST, IGST, SGST,UTGST (Sec 9 of CGST Act),</p>	



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	Composition Scheme under GST (Sec 10 of CGST Act), Power to Grant Exemption (Sec 11 of CGST Act) GST Rate Schedule for Goods and Services.	
2.	Concept of Supply (Employability)	15
	<p>Taxable Event Supply– Meaning and Scope of Supply (Section 7 Subsection 1, 2 and 3 of Act) Schedule I, Schedule II, Schedule III, Composite and Mixed Supplies (Sec 8 of CGST Act)</p> <p>Place of Supply – Location of Supplier of Goods and Services, Place of Supply of Goods (Sec 10, 11, 12 and 13 of IGST Act), Special Provision for Payment of Tax by a Supplier of Online Information Database Access Retrieval.</p> <p>Time of Supply- Time of Supply (Sec 31 of CGST Act), Issue of Invoice by the Supplier (Sec 31 (1) and Sec 31(2) of CGST Act), Continuous Supply of Goods and Services, Goods Sent on Approval (Sec 31(7) of CGST Act)</p> <p>Value of Supply – Determination of Value of Supply (Sec 15 of CGST Act and CGST Rules 2017), Input Tax Credit (Sec 2(62) of CGST Act) Capital Goods (Sec 2(19) of CGST Act), Input Sec 2(59) of CGST Act), Input Service (Sec 2(60) of CGST Act). Eligibility and Conditions for taking Input Tax Credit (Sec 16 of CGST Act)</p>	



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3.	Registration and Computation of GST (Employability)	15
	<p>Registration – Persons liable for Registration (Sec 22 of the Act), Persons not liable for Registration, Procedure for Registration (Sec 25 of the Act), Deemed Registration (Sec 26 of the Act), Special Provisions (Sec 27 of the Act), Amendment, Cancellation and Revocation of Registration (Sec 28, Sec 29 and Sec 31 of the Act)</p> <p>Computation of GST – Computation of GST under Inter State & Intra State Supplies</p> <p>Payment of Tax – Payment of Tax, Interest and other Amounts (Sec 49 of the Act), Interest on delayed Payment (Sec 50 of the Act), TDS (Sec 51 of the Act), TCS (Sec 52 of the Act)</p>	
4.	Filing of Returns (Employability)	15
	<p>Documentation – Tax Invoices (Sec 31 and 32 of the Act), Credit and Debit notes (Sec 34 of the Act), Electronic Way Bill</p> <p>Returns – Types of Returns and Provisions relating to filing of Returns (Sec 37 to Sec 48 of the Act)</p>	

Recommended Reading Material

- Students Handbook on Taxation- T N Manoharan- Snow White
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax


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**Management Accounting
Modules at a Glance**

SN	Modules
1	Introduction to Management
2	Analysis and Interpretation of Accounts
3	Cash flow statements and Fund flow statements
4	Working Capital Management

Objectives:

1. To enhance the understanding of conceptual knowledge of management accounting and to impart skills for analysis and interpretation of accounts.
2. To understand Cash Flow and Fund Flow statements.
3. To orient learners towards understanding the Working Capital Management.

Course Outcomes:

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

CO1: Describe the various management accounting techniques useful for decision making.

(Level: Understanding)

CO2: Analyse the financial statements and calculate financial ratios of different companies.


(Level: Apply)

CO3: Prepare Cash Flow and Funds Flow statements which will help in planning for intermediate and long – term finances. (Level: Apply)

CO4: Calculate the working capital requirements of trading and manufacturing companies.

(Level: Create)

SN	Modules/Units
1	Introduction to Management (Employability)


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	<ul style="list-style-type: none"> • Meaning, Nature, Uses, Scope & Function of Management Accounting, Role of Management Accounting in decision making, Tools & Techniques of Management Accounting.
2	<p>Analysis and Interpretation of accounts(Employability)</p> <ul style="list-style-type: none"> • Financial Statements Analysis: Meaning & Types of Financial statements, Limitations of Financial Statements, Objectives of Financial statements, Interpretation of Financial statements ,Inter-Firm &Intra-firm comparison with the help of ratio, comparative ,common size & trend analysis • Ratio Analysis <ul style="list-style-type: none"> a) Balance Sheet Ratios: <ul style="list-style-type: none"> i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio b) Revenue Statement Ratios: <ul style="list-style-type: none"> i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio
3	<p>Cash Flow statements and Fund Flow statements(Employability)</p> <ul style="list-style-type: none"> • Cash Flow statement • Fund Flow statement
4	<p>Working Capital Management(Employability)</p> <ul style="list-style-type: none"> • Practical questions on estimation of working capital for trading and manufacturing concern



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Reference Books

Management Accounting

1. Prasanna Chandra.Financial Management(TMh),
2. I.M.Pandey-Financial Management(Vikas),
3. M.Y.Khan7P.K.Jain-Financial Management(TMh),
4. Brigham & Houston-Fundamentals of Financial Management.,Thomson Cengage Learning
5. Fundamentals of Financial Management-Vanhorns & Bhandari-Pearson evaluation.
6. Contemporary Financial Management-Kothari & Dutta-Machanilan IndiaLtd.
7. Financial Markets & Institution-Guruswamy-Thomson/Cengage Learning
8. StephenA.Ross,WesterFIELD,Jordan-FundamentalsofCorporateFinance(MacGrawHill)
9. Vanhorne&Wachowicz,FundamentalsofFinancialManagement-Pearson/PHI,12/e,2003
10. Damodaran,CorporateFinance-JohnWiley&Co.



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PRINCIPLES OF MANAGEMENT
(Implemented during Academic Year 2019-20)

(w.e.f. 2017-18)

Modules at a Glance

Sr.No.	Modules	No. of lectures
Module 1	Introduction	15
Module 2	Planning and decision making	15
Module 3	Organising	15
Module 4	Management Control	15
		60

Objectives:

- To widen the scope of the learner in understanding nature of managerial work and contemporary issues in managerial work.
- To develop an inclination towards goal setting, group decision making and learning management by objectives
- To enhance the practical knowledge by understanding organising and control through group discussion and role playing.

Course Outcomes:

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

- CO1: Comprehend the concepts of management process and make oneself capable of employability in future. (Level-Understand)
- CO2: Evaluate the control Process and techniques used by businesses to develop employability skills. (Level – Understand)
- CO2: Apply the management theories and philosophies to real business



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situations through case studies and enhance the chances of being employable. (Level- Apply)

CO3: Analyses of various leadership styles and to anticipate the consequences of each leadership styles thereby becoming confident of skills required for employment. (Level-Analyses)

Detailed Syllabus:

Module	Topic	No. of lectures
1.	Introduction	15
	Nature and process of management, basic management roles and skills, nature of managerial work, approaches to management, classical behavioural, systems and contingency approaches, contemporary issues and challenges	
2.	Planning and decision making	15
	Concept, purpose and process of planning, kinds of plans, strategies, policies and planning, premises, goal setting, MBO, decision making, conditions, forms of group decision making in organisation	
3.	Organising	15
	Fundamentals of organising, bases of departmentation, distribution of authority, coordination, organisation structure, and design, leadership- nature and significance, leading and managing, leadership styles, leadership theories	
4.	Management control	15
	Nature, purpose and process of controlling, kinds of control system, prerequisites of effective control systems, resistance to control, controlling techniques (Employability)	



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Recommended Reading Material

- Principles of Management - P.C. Tripathi & P.N. Reddy.
- Essentials of Management - Weihrich and Koontz.
- Principles of Management - L.M. Prasad
- Principles of Management - Dinkar Pagare
- Business Management - C.B. Gupta
- Business Management - N. Premavathy
- Principles of Management - J. Jayasankar



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