

Nagindas Khandwala College (Autonomous)

Affiliated to University of Mumbai



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

Programme Code:UBAF

Bachelor of Commerce in Accounting and Finance (BAF)

Three Year Integrated Programme -

Six Semesters

Course Structure

Under Choice Based Credit, Grading and Semester System

Implemented during Academic Year- 2020-2021

INDEX

Sr. No.	Content	Page No.
1	Preamble	03
2	Objectives	03
3	Outcome	04
4	Scheme of Examination	04
5	Course Structure	05
6	Detailed Curriculum	14

1. Preamble

Accounting is a key for all firms in every stream. It's a tool to derive actual profit with estimation of budget and measures of budgetary control. Accounting field is getting widened with globalized world and introduction of IFRS to bring world accounting system at par.

Finance is a nerve of each organisation. Starting from application of capital budget tools, decision on capital structure, calculation of leverage for different combination of financing option, and mainly dividend decision requires a special skill and vision to visualize future outcome of current decision.

Any student graduated with knowledge of accounting and finance makes him a complete package for employability in any field in any organisation whether national or international. This program is designed so to impart student with knowledge of accounting and finance, theoretical and practical both so as to increase their employability in current competitive corporate world.

2. Objectives

This program of B.Com in Accounting and Finance is structured to provide graduates with practical skills required in accounting with finance. The main objective of B.Com (Accounting and Finance) is:-

- To impart the learners with necessary theoretical and practical knowledge of accounting with finance so as to increase personal skills to manage entire accounting system for all types of organisation, be it a sole trading concern, partnership firm or a joint stock companies starting from primary entry till finalization of accounts.
- To provide an integrated perspective of global accounting system along with exposure to Indian Accounting Standards in detail.
- To make students confident enough to manage entire accounting at personal or corporate level single handed.
- To empower the learners with vision required while taking firm's financial decision so as to achieve organisational goals.

- To convey their responsibility as an accountant and a member of finance team of any organisation towards various stake holders individually and towards economy as a whole.

3. Outcome

The B.Com (Accounting and Finance) Program will provide a learner an in-depth knowledge of the skills required to get employed in Accounting and Finance stream in national as well international organisation. The learners shall enhance their:

- Knowledge on various accounting principles and conventions with accounting methods applicable for different forms of organisation.
- Mathematical skills to derive finance cost, return on investment and there by profit of the firm.
- Exposure to practical applications of accounting and finance knowledge to generate income either through employment or profession.

4. Scheme of Examination:

The scheme of Examination shall be divided into parts i.e. Continuous Internal Evaluation including Assignment, Projects, Seminars, Case Studies and Class Tests which will be of 40 marks for FY and Semester End Examinations which will be of 60 marks for FY, for SY and TY it will be continued as 25 marks for internal and 75 marks for semester end examinations. The semester wise Credit Points will be varied from course to course but the value of Credits for Under-Graduate Programme shall be of 120 Credits. Students will have to earn 8 extra credits under autonomy. This will be achieved by doing 1 Course on Environmental Science, 1 Short Term Course from an approved list of certifications and a Compulsory Course in Tally Pro and Advance Excel.

The Credits are defined in terms of the learner's hours which are divided into two parts such as Actual and Notional. The value of a particular course can be measured in number of Credit Points. The value of One (01) Credit is equal to 15 Hours of learners' load

Scheme of Total Credits

Sr. No.	Year	Credits
1	Year 1	40
2	Year 2	40
3	Year 3	40
	Total Credits from Academics	120
	Additional Credits	8
	Total Credits for Award of Degree	128

4.1 Credit Based Evaluation System Scheme of Examination

For all 6 semesters, the performance of the learners shall be evaluated into two components. The first component shall carry 40% marks for FY and 25% for SY and TY which will be an continuous internal evaluation while the second component shall carry 60% marks for FY and 75% for SY and TY at semester end examination.

The allocation of marks for the continuous internal evaluation and semester end examination are as shown below:

4.2 Structure of Continuous Internal Evaluation –

FYBAF –

Sr. No.	Particular	Marks
1	Class test held in the respective semester	15 marks
2	Subject specific project, assignments, reference book notes, case study, newspaper article submission, Viva, Presentations, Group Discussion, Research Based Project (as per the faculty's discretion)	15 marks
3	Event (Quest, Pravaah) participation / Assignment.	05 marks
4	Active participation in routine class instructional deliveries (and in practical work, tutorial, field work etc. as the case may be)	05 marks
	Total	40

SYBAF / TYBAF -

Sr. No.	Particulars	Marks
1	Class test held in the respective semester, OR	20 marks
2	Subject specific project, assignments, reference book notes, case study, newspaper article submission, Viva, Presentations (as per the faculty's discretion)	20 marks
3	Active participation in routine class instructional deliveries (and in practical work, tutorial, field work etc. as the case may be)	5 marks

Semester end examination will be organized after all modules of the course are taught in the class. It will be a written examination / or as per the needs of the course a practical examination or a combination of both. This examination will be for 60 marks for FY and 75 marks for SY and TY.

The assessment of continuous internal evaluation and semester end examination as mentioned above for the Semesters I to VI shall be processed by the College – ‘Institutions of their Learners’ and issue the grade cards to them after the conversion of marks into grade as the procedure mentioned below.

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of continuous internal evaluation & semester end examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40 / 10 out of 25) in the continuous internal evaluation and 40% marks in semester end examination (i.e. 24 out of 60/ 30 Out of 75) separately, to pass the course and minimum of Grade D in each project, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the continuous internal evaluation & semester end examination together.

4.3 Passing Standards

Grade	Marks	Grade Points
O	80 & Above	10
A+	70 to 79.99	9
A	60 to 69.99	8
B+	55 to 59.99	7
B	50 to 54.99	6
C	45 to 49.99	5
D	40 to 44.99	4
F	Less than 40	0

4.4 Approved Certifications for Additional Credits

Table for Additional Autonomy Credits

Table for Autonomy Credits					
Semester	Component	Duration	No. of Courses	Credit/ Course	Total Credits
<i>A. Ability Enhancement Compulsory Course (AECC)</i>					
3	AECC I Environment Science	1 Sem	1	2	2
4	AECC II Tally Pro and Advance Excel	60 Hrs. (1 Sem)	1	4	4
<i>B. Skill Enhancement Course (SEC)</i>					
1-5	SEC I (Short Term Courses)	30 Hrs. (Table – 1)	--	2	2
				Total	8

All B. Com. (Accounting & Finance) students graduating from Nagindas Khandwala College will earn 8 (Eight) additional credits under autonomy. It is compulsory for every student to earn these credits for grant of a degree.

The scheme of credits is explained below.

Course on Environmental Science (EVS)

This course is offered in sem. III for 2 credits. It is compulsory for all students to complete this course. Lectures for this are arranged in college.

Course on Tally Pro and Advance Excel

This is a compulsory course offered to all students of B.Com. (Accounting & Finance) during their second year. This course is for 4 credits. Students will learn Tally – Professional Level and Advance Excel. Students who have completed IT training of Institute of Chartered Accountants of India (ICAI) will be granted exemption from this course on submission of the certificate of passing from ICAI.

Short Term Courses (STC)

List of Short Term Courses Offered Semester Wise From 2019-20

Sr. No.	Course Code	STC Offered in Semester 1, 3 & 5	STC Offered in Semester 2 & 4	Course Code
1	16STBCB	Basic Course in Brahmavidya - ₹ 1,500	Add On Certificate course on Child Care & Child Development - ₹2,500	17STCCAD
2	16STPHG	Pranic Healing - ₹ 3,300	Add On Certificate course on Travel & Tourism Management - ₹2,500	17STTSM
3	19STUMH	Understanding Mental Health - ₹ 5,000	Add On Certificate course on Computer Application - ₹2,500	17STCAP
4	18STIFRS	Certificate in IFRS - ₹ 3,750	Add On Certificate course on Functional English - ₹2,500	17STFEN
5	18STQGIS	Certificate in QGIS – ₹ 3,000	Certificate Course in Gandhian Studies - ₹2,000	17STGNS
6	16STENTR	Finding an 'Entrepreneur' in you - ₹2,500	Certificate in GIS - ₹ 3,000	16STGIS
7	16STCRLD	Working with Vectors (COREL DRAW) – ₹ 4,000	Tie and Dye - ₹ 3,000	16STTAD
8	16STVIM	Certificate in Visual Merchandising – ₹ 3,000	Jewellery Making - ₹ 3,000	16STJEM

9	16STIEMB	Certificate Course in Indian Embroidery - ₹ 3,000	Working with Bitmap (Photoshop) - ₹ 5,000	16STBPS
10	16STSTYN	Certificate in Stylization – ₹ 3,000	Grooming and Personality Development - ₹ 3,000	16STGPD
11	16STNCASI	CASI New York Certification - ₹ 3,540	Mind your Money - ₹ 2,000	19STMYM
12	16STPHG	Certificate in Photography - ₹3,540	Certificate Course in Banking - ₹ 2,500	19STBNK
13	17STVCS	Volunteering Community Services CASI - ₹ 300	Understanding Pollution through Mobile Application - ₹ 500	19STUPMA
14	18STSPL	Certificate in Spanish Language - ₹ 2,000	Digital Marketing - ₹7,000	16STDMDK
15	18STCMD	Fundamental of Capital Market and Derivatives – ₹ 4,000	Certificate in Mandarin – ₹ 2,000	18STMAND
16	18STETB	Equity Trading Bootcamp - ₹ 4,000	Certificate for introduction Beauty - ₹ 7,500	18STIBTY
17	18STFSA	Financial Statement Analysis - ₹ 1,500	Certificate for introduction to Hair Dressing - ₹ 7,500	18STIHD
18	18STFIN	Certificate in Finance – ₹ 3,540	Certificate course on music - ₹ 5,000	18STMUS
19	16STMQT	Certificate in Methods of Quantitative techniques – ₹ 3,000	Certificate Course in Sports Management - ₹ 4,500	18STSMT
20	16STMAPS	Mastering Aptitude Skills - ₹2,500	Mastering Analytical Skills - ₹ 2,500	19STMAS
21	16STECS	Enhancing Communication Skills - ₹2,500	Financial Services basics – ₹ 2,500	16STFSB

Note: -

Khandwala College offers 43 Short Term Courses. These courses are divided in even and odd semesters and are organized in vacations. Students have to complete any **ONE** Short Term Course in any one of the semesters between 1 to 5. Courses offered in Sem. 1, 3 & 5 are organized during the Diwali break and courses offered in Sem. 2 & 4 are organized in the month of April.

3.5 Exemptions from STC

Students satisfying any one of the criteria listed below will be granted exemption from registering for a short-term course. 2 credits under autonomy will be granted to students who have:-

1. Passed IPCC examination; either one group or both groups; conducted by Institute of Chartered Accountants of India (ICAI).
2. Passed Executive level of examination conducted by Institute of Company Secretaries of India (ICSI).
3. Passed Intermediate level of examination conducted by Institute of Cost and Works Accountants of India (ICWAI).
4. Passed all Knowledge level papers F1 to F4 at the examination conducted by ACCA after registering from our college.
5. Passed basic level of examination conducted by CIMA after registering from our college.
6. Passed a certificate course examination on Foreign Trade conducted by Indian Merchants' Chamber (IMC).
7. Registered with NSS unit of Khandwala College, who have completed 120 hours with participation at the rural camp, and authorities in charge of NSS at college level have recommended their name for exemption.
8. Won prizes at University, State, National or International level in any sports activity- individual or team- and their name has been recommended by authorities in charge of Gymkhana at college level.
9. Enrolled for NCC unit of Khandwala College, have completed mandatory hours of training and have attended all programs of NCC at Khandwala College and their name has been recommended by authorities in charge of NCC at college level.
10. Represented Khandwala College at any University Cultural Festival and have won prize will be entitled to exemption on recommendation of their name by the Students Council in charge.

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Six Semesters

Basic Structure: Distribution of Courses

1	Ability Enhancement Compulsory Course (AECC)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3)	12
2	Skill Enhancement Compulsory Course (SEC)	2 Papers of 3 Credits Hrs. each (Total Credits Hrs. 2*3) = 06 4 Papers of 2 Credits Hrs. each (Total Credits Hrs. 4*2) = 08	14
3	Core Course (CC)	4 Papers of 4 Credits Hrs. each (Total Credits Hrs. 4*4) = 16 14 Papers of 3 Credits Hrs. each (Total Credits Hrs. 14*3) = 42	58
4	Discipline Specific Compulsory Course (DSC)	8 Papers of 3 Credits Hrs. each (Total Credits Hrs. 8*3)	24
5	Discipline Specific Elective (DSE)	4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4*3) = 12	12
	Total Credits Hrs.		120

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Curriculum Framework
(Implemented during Academic year 2020-21)

FIRST YEAR

Sr. No.	Semester I	Subject Code	Credits	Sr. No.	Semester II	Subject code	Credits
	<i>Ability Enhancement Compulsory Course (AECC)</i>				<i>Ability Enhancement Compulsory Course (AECC)</i>		
1	AECC-1 Business Communication - I	2011UAFBC	3	1	AECC-3 Business Communication-II	2021UAFBC	3
2	AECC-2 Information Technology in Accounting and Finance – I	2012UAFIT	3	2	AECC-4 Information Technology in Accounting and Finance – II	2022UAFIT	3
	<i>Skill Enhancement Compulsory Course (SEC)</i>				<i>Skill Enhancement Compulsory Course (SEC)</i>		
3.	SEC-1 Foundation Course – I	2013UAFFC	2	3.	SEC-2 Foundation Course – II	2023UAFFC	2
	<i>Core Course</i>				<i>Core Course</i>		
4	CC-1 Business Economics-I	2014UAFBE	3	4	CC-4 Auditing – I (Introduction and Planning)	2024UAFAD	3
5	CC-2 Commerce (Business Environment) - I	2015UAFCO	3	5	CC-5 Business Law – I	2025UAFBL	3
6	CC-3 Business Mathematics	2016UAFBM	3	6	CC-6 Financial Management – I	2026UAFFM	3
	<i>Discipline Specific Compulsory Course(DSC)</i>				<i>Discipline Specific Compulsory Course(DSC)</i>		
7	DSC-1 Financial Accounting – I (Elements of Financial Accounting)	2017UAFFA	3	7	DSC-2 Financial Accounting – II (Special Accounting Area)	2027UAFFA	3
	TOTAL		20		TOTAL		20

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SECOND YEAR

Sr. No.	Semester III	Subject code	Credits	Sr. No.	Semester IV	Subject code	Credits
	<i>Skill Enhancement Compulsory Course (SEC)</i>				<i>Skill Enhancement Compulsory Course (SEC)</i>		
1	SEC-3 Business Economics – II	1731UAFBE	3	1	SEC-5 Research Methodology in Accounting and Finance	1741UAFRM	3
2	SEC-4 Foundation Course in Management - III (Introduction to Management)	1932UAFFC	2	2	SEC-6 Foundation Course in Commerce – IV (Indian Financial System)	2042UAFFC	2
	<i>Core Course (CC)</i>				<i>Core Course (CC)</i>		
3	CC-7 Taxation I (Indirect taxes – I)	2033UAFIDT	3	3	CC-11 Management Accounting (Introduction to Management Accounting)	1743UAFMA	3
4	CC-8 Auditing – II (Techniques of Auditing & Audit Procedures)	2034UAFAD	3	4	CC-12 Taxation –II (Indirect Taxes - II)	1944UAFIDT	3
5	CC-9 Business Law – II (Business Regulatory Framework)	1735UAFBL	3	5	CC-13 Business Law –III (The Companies Act 2013)	1745UAFBL	3
6	CC-10 Cost Accounting – I (Introduction and Elements of Cost)	2036UAFCA	3	6	CC-14 Cost Accounting – II (Method of Costing)	2046UAFCA	3
	<i>Discipline Specific Compulsory Course (DSC)</i>				<i>Discipline Specific Compulsory Course (DSC)</i>		
7	DSC-3 Financial Accounting – III (Special Accounting Areas)	1937UAFFA	3	7	DSC-4 Financial Accounting –IV (Special Accounting Areas)	2047UAFFA	3
	TOTAL		20		TOTAL		20

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THIRD YEAR

Sr. No.	Semester V	Subject code	Credits	Sr. No.	Semester VI	Subject code	Credits
	Core Course (CC)				Core Course (CC)		
1	CC-15 Financial Accounting – V	1851UAFFA	4	1	CC-17 Financial Accounting – VII	2061UAFFA	4
2	CC-16 Financial Accounting – VI	2052UAFFA	4	2	CC-18 Internship based project work	1962UAFIP	4
	Discipline Specific Compulsory Course (DSC)				Discipline Specific Compulsory Course (DSC)		
3	DSC-5 Financial Management - II	1953UAFFM	3	3	DSC- 7 Economics – III (Indian Economy)	1863UAFIE	3
4	DSC-6 Cost Accounting – III	1854UAFCA	3	4	DSC-8 Cost Accounting – IV	1864UAFCA	3
	Discipline Specific Elective (DSE)				Discipline Specific Elective (DSE)		
5,6	Discipline Specific Elective (DSE-1,2) (Any two of group A)			5,6	Discipline Specific Elective (DSE-3,4) (Any two of group B)		
	a. Taxation – III (Direct Taxes – I)	2055UAFDT	3		a. Taxation – IV (Direct taxes – II)	2065UAFDT	3
	b. Management – II (Marketing of services)	2056UAFMS	3		b. International Finance	1966UAFIF	3
	c. Security Analysis and Portfolio Management	1856UAFSA	3		c. Financial Management – III	1966UAFFM	3
	d. Financial Analysis and Business Valuation	1856UAFBV	3		d. Management Control System	1866UAFMCS	3
	TOTAL		20		TOTAL		20