

Revised Syllabus to be implemented from Academic Year 2020-21

B. COM (AFI) SEMESTER – I and II						
COMPULSORY						
Sr. No	Subject Code	Semester	Name of the paper	New Code	Name of the paper	Revised with Effect from
1	140119	I	Basics of Accountancy		Business Accounting	2020-2021
2	140219	I	Financial Accountancy		Management of Finance	2020-2021
3	140319	I	Foundation Course and Information Technology		Basics of Information Technology	2020-2021
4	140419	I	Basics of Business Communication		Business Communication Skills	2020-2021
5	140519	I	Management Theory & Practice		Basics of Management	2020-2021
6	240119	II	Accountancy		Accountancy Theory & Practice	2020-2021
7	240219	II	Management Accounting		Accounting for Managers	2020-2021
8	240319	II	Environmental Studies		Environmental Management	2020-2021
9	240419	II	Business Correspondence		Business Communication	2020-2021
10	240519	II	Recent trends in Management		Current Management Practices	2020-2021

B. Com. I (with Accounting, Finance & Insurance)**SEMESTER I****Subject : Business Accounting****Subject Code: _____****4 Credits**

Objectives:

1. The objective of this course is to impart knowledge of basic Accounting concepts
2. To provide the learner with practical Accounting process.
3. To acquaint the learner to prepare Manufacturing Final Accounts

Unit	Topic	Weight %	Lectures
1.	Objective: To enable the learner to gain insight on the Accounting Procedures, concepts, conventions and errors and to rectify them. Accounting Standards, Errors and Rectification: i. Accounting Procedures ii. Accounting Concepts, Conventions, Principles iii. Accounting Standards issued by ICAI (Theory only) iv. Accounting Errors v. Rectification of Errors	25	20
2.	Objective: To enable the learner to know the basic rules of accounting and prepare Journal, Ledger and Trial balance. Accounting Process I - i. Rules of Debit/Credit ii. Types of accounts iii. Preparing Journal, Ledger and Trial Balance	15	20
3.	Objective: To familiarise the learner about various accounting concepts. Accounting Process II - i. Books of Accounts leading to the preparation of Trial Balance ii Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Fundamental errors and rectification. (Theory, Project work and problems)	35	30
4.	Objective: To acquaint the learner to prepare Manufacturing Final Accounts. Manufacturing Final Accounts i. Meaning of Manufacturing Accounts ii. Components of Manufacturing Account iii. Practical Problems including Trading A/c, Profit and Loss A/c and Balance Sheet	25	20

References

1. Sekar. G. and Saravana B. (2019), Students' Referencer on Accounting Standards, C. Sitaraman & Co Pvt. Ltd, New Delhi.
2. Accounting Standards (2019), ICAI, New Delhi.
3. Gupta R.L. (2019), Advanced Accountancy, S. Chand & Co., New Delhi.
4. Shukla and Grewal (2019), Advanced Accountancy, S. Chand & Co., New Delhi.

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER I
Subject : Management of Finance
Subject Code: _____
4 Credits

Objectives:

1. The objective of this course is to enable the learner to comprehend the Financial statements.
2. To provide the learner an insight on the procedure of issue of shares and various technical terms included therein.
3. To acquaint the learner about the purpose of issuing Preference Shares and its provisions in the Companies Act.
4. To familiarise the learner about the basic concepts of Management Accounting

Unit	Topic	Weight %	Lectures
1.	Objective: To equip the learner to apply the knowledge to calculate Issue of Shares. Issue of Shares:- i. Procedure of Issue of Shares-Issue of shares for cash (Problems) ii. Full, Under and Over Subscription (Theory) iii. Issue of Shares at Premium (Problems) iv. Issue of Shares at Discount (Problems)	30	30
2.	Objective: To enable the learner to understand and calculate the redemption of Preference Shares. Redemption of Preference Shares:- i. Company Law/Legal Provision for Redemption of Preference Shares in Companies Act (Theory) ii. Sources of Redemption including Divisible Profits and Proceeds of Fresh Issue of Shares (Problems) iii. Premium on Redemption from Security Premium and Profits of Company (Problems) iv. Capital Redemption Reserve Account – Creation and Use (Problems), (Excluding Revised Schedule VI Balance Sheet.)	30	30
3.	Objective: To familiarise the learner about the various methods of valuation of Shares. Valuation of Shares i. Intrinsic Value Method ii. Yield Method iii. Fair Value Method.	20	15

4.	<p>Objective: To provide the learner an insight on Management Accounting and identify its difference from Financial Accounting.</p> <p>Introduction to Management Accounting</p> <p>i. Meaning, Nature and Scope</p> <p>ii. Purpose of Management Accounting</p> <p>iii. Difference Between Management Accounting and Financial Accounting</p> <p>iv Advantages of Management Accounting</p>	20	15
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References

1. Gupta R.L. (2019), Advanced Accountancy, S. Chand & Co., New Delhi.
2. Chopde L. N., Chaudhary D. N., Jain Ashok, Accountancy, Sheth Publication, Mumbai.
3. Ainapure (2019), Financial Accounting, Sheth Publication, Mumbai.
4. Jain S. P. and Narang K.L., Advanced Accountancy, Kalyani Publishers.
5. Rajiv Mishra, Asif Baig, Rajendra B. Vare, Financial Accounting - II (2017), (As per the Revised Syllabus 2016-17 of Mumbai University for First Year, BBI, Semester II), Himalaya Publishing House.
6. Rajiv Kumar Goel and Ishaan Goel (2019), Concept Building Approach to Management Accounting for B.Com, Cengage Learning India Private Limited.

B. COM. I (with Accounting, Finance & Insurance)
SEMESTER I
Subject: Basics of Information Technology
Subject Code: _____
4 Credits

Unit	Topic	Weightage %	No. of Periods
	Objectives: <ol style="list-style-type: none"> 1. To make students aware of the importance of ethics & values. 2. To develop the students internal and external personality. 3. To Impart basic knowledge of information technology. 4. To make Students capable of handling information technology applications. 5. Practical – Projects to cover basic applications of office automations and internet 		
	A) FOUNDATION COURSE Personality development: Concept of personality development -Role of morals, ethics & Values in the development of The individual.	25	15
2	Anger Management Concept of Anger management Anger management Techniques	25	15
1	B) INFORMATION TECHNOLOGY Introduction to information technology, hardware and software concepts, introduction to networking and Internet. Cybercrime and Cyber Law :Concept and types Hyper Text Mark-Up Language (HTML): Introduction, Types, Basic tags, Text formatting, Listing tags, Tables and forms.	25	15
2	Office automation applications: word, Excel and PowerPoint Internet applications: email, web surfing and assignment on online insurance applications/ online tax returns. Tally ERP9: Introduction, Company Creation, Masters Creations /Vouchers Entries.	25	15
		100	60

References :

1. Computer fundamentals by Pradeep K. Sinha& Priti Sinha
2. Anger Management by Madhur Gupta,Global Indian Publications Pvt Ltd.
3. Tally.ERP 9 with GST and E-Way Bill by Dr. Rajesh Chheda.
4. Personality development by S.P. Sharma

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER I
Subject : Business Communication Skills
Subject Code: _____

4 Credits

Unit	Topic	Weightage	No. of Periods
	Objective: 1. To equip students with basic knowledge of the theory of commercial business letter writing. 2. To develop listening and speaking skills for better communication		
1	a) Theory of Communication: Definition of communication, Process of communication. b) Channels of communication- Formal and informal. c) Modes of communication-verbal and non-verbal d) Traditional modes of communication and e-communication, barriers to communication.	25	15
2	a. Theory of Letter Writing: Language and layout of business letters- parts of a letter, Requisites of effective business letter writing, e-mail etiquette. b. Letter Writing Skills: Trade letters-Letters of Inquiry and Replies, Letters Placing orders and replies, Letters of complaint and Adjustments	25	15
3	a. Listening skills-Note taking b. Speaking skills-Telephone etiquette, public speaking, Group discussion, Debate.	25	15
4	Reading and Comprehension Skills-Listening Comprehension and passages for written testing of Comprehension skills, , Precis writing , Scanning and Skimming.	25	15
		100	60

References :

1. Rai Urmila & Rai S.M ; Business Communication, Himalaya Publishing House, Mumbai, 1991.
2. Raman Meenakshi & Singh Prakash, Business Communication, Oxford University Press, Mumbai, 2006.
3. Monipally Matthukutty, Business Communication Strategies, Tata Mcgraw Hill,Mumbai, 2010.
4. Sen Leena, Communication Skills, Phi Learning Pvt. Ltd., New Delhi, 2010.
5. Bovee, Thill, Schatzman, Business Communication Today , Pearson Education, New Delhi, 2010.

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER I
Subject: Basics of Management
Subject Code: _____
4 Credits

Objectives

1. To impart the knowledge of basic principles and process of management
2. To prepare students to face emerging challenges of planning, and managing the business and resources.
3. To study the different ways of practical application of the principles of management in the decision making process in order to take decisions in a better way.

Unit	Topic	Weightage	No. of Periods
1.	Objective: To help the students understand and learn the management concept and its evolution. Introduction to management: <ul style="list-style-type: none"> • Evolution of management Thought, Various Approaches to Management.. • Management Information System • Management by Exception • Social Responsibility and Managerial Ethics 	25	25
2.	Objectives: To help students think from the point of view of the managers for planning and decision function, and use of Strategic management to handle the business. Planning and Decision Making <ul style="list-style-type: none"> • Planning Function • Decision Making • Strategic Management • Management By Objectives(MBO) 	25	25
3.	Objective: students will learn the concept of organizing and managing different organizations. Organizing <ul style="list-style-type: none"> • Organization • Virtual Organization • Departmentation • Span of Management 	25	20
4.	Objective: To impart the knowledge of direction and controlling of the business. Directing and Controlling <ul style="list-style-type: none"> • Direction • Delegation of Authority • Controlling • Managing Operations 	25	20
	Total	100	90

References:

1. Stephen P.Robbins, Mary.C & Agna.F.(2019) *Management*(14th edition). Pearson Education.
2. Stephen P.Robbins, Timothy.A.Judge & Niharika Vohra.(2018) *Organizational Behaviour*(18th edition). Pearson Education.
3. Basu,C.R. (2017) *Business Organization and Management*. New Delhi: Tata McGraw Hill Education.
4. Gupta C. B.(2017) *Management Theory and Practice*. New Delhi:Sultan Chand and Sons.
5. Chandan J. S.(2014) *Management: Concept and Strategies*(2nd edition). Mumbai: Vikas Publishing House.
6. Prasad, Lallan and Gulshan S.S. (2011) *Management Principles and Practices*. New Delhi: Sultan Chand and Co Ltd.
7. B Francis Cherunilam.(2011) *Business Environment and Policy-A book on strategic management and corporate Planning*. Mumbai: Himalaya Publishing House.
8. K. Aswathapa.(2011) *Essentials of Business Administration*. Mumbai: Himalaya Publishing House.

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER II
Subject : Accountancy Theory & Practice
Subject Code: _____
4 Credits

Objectives:

1. To impart knowledge of Valuation of Inventory, Accounting of Investments, Partnership Final Accounts and Amalgamation of Partnership Firm
2. To develop practical application of the above.

Unit	Topic	No. of Lectures	Credit	Weightage %
1	Objective: To equip the learner to value stock using various methods. Stock/ Inventory Valuation: i. Meaning of Inventory ii. Types of Inventories iii. First in First Out (FIFO) Method-(Problems) iv. Last In First Out (LIFO) Method-(Problems) v. Weighted Average Method - (Problems)	30	1	20
2	Objective: To enable the learner to analyse various types of Investments. Accounting of Investments: i. AS 13 ii. Classification of Investments iii. Record the purchases and sales of investments in shares, debentures and government stock without dividend complications:- a. at ex. dividend(Problems) b. at cum. dividend (Problems) iv. Account for dividends and interest received on investments(Problems) v. Account for a bonus issue; and account for a right issue(Problems)	20	1	20
3	Objective: To acquaint the learner with the accounting entries in Partnership Final Accounts: Partnership Final Accounts i. Admission of Partner (Problems) ii. Retirement of Partner (Problems) iii. Death of Partner (Problems)	20	1	30

4	Objective: To familiarize the learner about objectives and accounting aspects relating to Amalgamation of Partnership Firms. Amalgamation of Partnership Firm: i. Meaning and objectives ii. Journal Entries iii. Practical Problems on Amalgamation	20	1	30
	Total	90	4	100

References:

1. Khan, M. Y., & Jain, P. K. (2019). *Financial Management – Text, Problems and Cases* (8th ed.). McGraw Hill Education
2. Pandey, I. M. (2019). *Financial Management* (15th ed.), Vikas Publishing House Pvt. Ltd., New Delhi.
3. Chandra, P. (2017). *Financial Management Theory and Practice* (9th ed.), McGraw Hill Education (India) Private Limited, New Delhi.

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER II
Subject : Accounting for Managers
Subject Code: _____
4 Credits

Objectives:

1. To acquaint the learner with the Financial statements
2. To make them aware of different styles of presenting financial data.
3. To impart knowledge to prepare and analyse the financial statements.

Unit	Topic	No. of Lectures	Credit	Weightage %
1	Objective: To provide the learner knowledge to prepare and analyse the Vertical Statements Vertical Statements: i. Preparation of vertical income statements (Problems) ii. Vertical Balance-sheets from given data (Problems)	20	1	25
2	Objective: To acquaint the learner about the concept and computation of Working Capital. Working Capital: i. Concept of Working Capital Cycle ii. Meaning, Types, Importance iii. Problems on calculation of working capital requirements.	20	1	25
3	Objective: To familiarise the learner about the importance of various accounting ratios, its application and interpretation for financial decisions. Accounting Ratios: i. Meaning ii. Classification of ratios iii. Expression of ratios as Pure ratios, Rates and Percentages. iv. Problems on Income Statement Ratios, Balance Sheet Ratios and Combine Ratios(excluding interpretation of ratios)	30	1	25
4	Objective: To equip the learner to comprehend and analyse the cash requirements of a firm. Cash Flow statements: i. Meaning, need and importance. ii. Problems on preparation of Cash Flow Statements	20	1	25
	Total	90	4	100

References:

1. Maheshwari S. N. (2018), Corporate Accounting, Vikas Publishing, New Delhi.
2. Gupta R.L. (2019), Advanced Accountancy, S. Chand & Co., New Delhi.
3. Ainapure (2019), Financial Accounting, Sheth Publication, Mumbai.
4. Shukla & Grewal (2019), Advanced Accountancy, S. Chand & Co., New Delhi.
5. Gupta R.L. (2018), Advanced Accountancy, S. Chand & Co., New Delhi.
6. Chopde L. N., Chaudhary D. N., Jain Ashok, Accountancy, Sheth Publication, Mumbai.
7. Ainapure (2019), Financial Accounting, Sheth Publication, Mumbai.
8. Jain S. P. and Narang K.L., Advanced Accountancy, Kalyani Publishers.

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER II
Subject : Environmental Management
Subject Code: _____
Credits 4

Objectives:

1. To study the nature and the facts about environment.
2. To find and implement scientific, technological, economic and political solutions to environmental problems.
3. To study the interrelationship between living organism and environment.
4. To study the integrated themes and biodiversity, natural resources, pollution control and waste management
5. To help the students understand the different ways of managing the environment.

Unit	Topic	Weight %	Lectures
1.	<p>Objective: Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.</p> <p>Introduction to Environment and Ecosystem</p> <ul style="list-style-type: none"> • Environment: Definition and Composition • Ecosystem: Definition, Structure, Functions and Types • Food Chain, Food Webs and Ecological Pyramids • Environmental Studies: Scope and Importance • Need for public awareness of environmental Studies 	25	15
2.	<p>Objective: To help the students understand the relationship between the Humans and the natural resources present in the environment. To impart the basic knowledge of sustainable development.</p> <p>Natural Resources, Biodiversity and Sustainable Development</p> <ul style="list-style-type: none"> • Natural Resource: Types and associated problems • Role of an individual in conservation of natural resources • Biodiversity: Introduction and value of biodiversity • Biodiversity at Local, National and Global Level • Threat to Biodiversity and Conservation of Biodiversity • Sustainable Development: Concept and Importance 	25	20

3.	<p>Objective: This chapter will help the students understand the population & pollution growth and its adverse effects on the environment.</p> <p>Human Population and Environmental Pollution</p> <ul style="list-style-type: none"> • Population growth and measurements to control the population explosion • Environmental Pollution: Definition, Types, Causes and Effects • Climate change, global warming, acid rain, ozone layer depletion • Role of an individual in prevention of environmental pollution • Disaster Management: Floods, Earthquakes, Cyclones and Landslides • Resettlement and Rehabilitation of people; its problems and concerns 	25	25
4.	<p>Objective: The basic idea behind this module is to impart the students with the knowledge of managing the environment.</p> <p>Environment Management</p> <ul style="list-style-type: none"> • Environment Management: Concept, Need and Relevance- International and National Efforts • Application of Geospatial technology in Environmental Management: GIS,GPS and Remote Sensing • Green Business: Concept and Importance • Green Consumerism: Environment Friendly Lifestyle • Water Conservation, Rain water harvesting, Watershed Management • Environment Protection Acts • Environment Protection movements and NGO's in India 	25	20
	Total	100	80

References :

1. Anubha Kaushik, & C P Kaushik (2019). *Perspectives in Environmental Studies* (6th edition). New Delhi: New Age International Publishers.
2. Dr.Sarita.Kumar (2018). *Fundamentals of Environmental Studies*. Delhi: Sultan Chand.
3. Benny Joseph (2017). *Environmental Studies*. Delhi: Mc Graw Hill Publication.
4. Mahua Basu & Xavier.S(2015). *Fundamentals of Environmental Studies*. Kolkata: Cambridge University Press.
5. Prof. V. N. Sharma (2012). *Environmental Studies*. Mumbai: Chetana Publication.
6. Vidyanathan, Gogale Deodhar (2011). *Environmental Studies*. Mumbai: Nimalaya Publishing Hare.
7. A. Markenzie, A. S. Ball and S. R. Virdee (2004). *Instant Notes on Ecology*. Mumbai: Viva Books Pvt. Ltd.

B. Com. I (with Accounting, Finance & Insurance)
SEMESTER II
Subject: Business Communication
Subject Code: _____
4 Credits

Unit	Topic	Weightage	No. of Periods
	Objective: 1. To equip students with basic knowledge of commercial business letter writing. 2. To develop writing and presentation skills for better communication		
1	Letter writing Skills – Trade letters – Sales, credit and Collection, Goodwill Letters, Writing e-mails.	25	15
2	Writing skills – Note Making; Visual to Verbal skills and Verbal to Visual skills, Report Writing and Drafting of Minutes of Meetings.	25	15
3	a) Job Related Correspondence-Letter of Application, Effective C.V., Letters of acceptance, Resignation, Leave Notes. b) Interviews-Types of Interviews and Candidates Preparation for an interview	25	15
4	a) Presentation skills – Introduction to basic oral and written presentation skills (developing content using PowerPoint, responding to questions, body language), Public speaking. b) Corporate Readiness-Business Etiquettes, Corporate dressing sense, Basic greeting Styles.	25	15
		100	60

References :

1. Doctor Rhoda A & Doctor Aspi ,Business Communication, Sheth Publishers Pvt Ltd. Mumbai, 2011.
2. Ashley A, Oxford Handbook of Commercial Correspondence, Oxford University Press, Mumbai , 2009.
3. Canavor Natalie, Business Writing in the Digital Age, Sage Publication, Mumbai ,2011
4. Rai Urmila & Rai S.M ; Business Communication, Himalaya Publishing House, Mumbai, 1991.
5. Monipally Matthukutty, Business Communication Strategies, Tata Mcgraw Hill,Mumbai, 2010.
6. Sen Leena, Communication Skills, Phi Learning Pvt. Ltd., New Delhi, 2010.
7. Bovee, Thill, Schatzman, Business Communication Today , Pearson Education, New Delhi, 2010.

B.Com I (Accounting, Finance and Insurance)
Semester-II
Subject: Current Management Practices
Subject Code: _____
4 Credits

Unit	Topic	Weightage %	No. of Periods
	Objectives: To facilitate the learner with the recent trends and developments in field of management.		
1.	<p>Objective: To Summarize the learner with the concepts of Motivation & Leadership.</p> <p>Motivation & Leadership</p> <ul style="list-style-type: none"> • Motivation: Meaning, Definition, process of Motivation, Theories of Motivation: Need Hierarchy Theory, Theory X,Y and Z, Alderfer ERG Theory, Two Factor Theory, • Leadership: Concept, meaning ,qualities of a good leader, Leadership styles 	25	15
2.	<p>Objective: To acquaint the learners with the basic concepts of Production Management, Inventory Management.</p> <p>Production & Inventory Control</p> <ul style="list-style-type: none"> • Production Management-objectives, scope, production planning &control : steps, importance • Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. • Inventory Management- Objectives, Inventory Control-Techniques. • Scientific Inventory Control System – Importance • 	25	15
3.	<p>Objective: To familiarize the learner with concept of Quality Management.</p> <p>Quality Management</p> <ul style="list-style-type: none"> • Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. • Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO9000– Certification Procedure, Kaizen –Process 	25	15
4	Objective: To enable the learner to describe Recent	25	15

	Trends in Management. Recent trends in management: <ul style="list-style-type: none"> • Management of Change-concept • Management of Crisis • Stress Management-Concept , Causes of Stress, Copying Strategies with the Stress • Recent Trends in International Management 		
Total		100	60

References:

1. Stephen P. Robbins, Mary. C & Agna. F. (2019) *Management* (14th edition). Pearson Education.
2. Stephen P. Robbins, Timothy. A. Judge & Niharika Vohra. (2018) *Organizational Behaviour* (18th edition). Pearson Education.
3. Basu, C. R. (2017) *Business Organization and Management*. New Delhi: Tata McGraw Hill Education.
4. Gupta C. B. (2017) *Management Theory and Practice*. New Delhi: Sultan Chand and Sons.
5. Chandan J. S. (2014) *Management: Concept and Strategies* (2nd edition). Mumbai: Vikas Publishing House.
6. Prasad, Lallan and Gulshan S.S. (2011) *Management Principles and Practices*. New Delhi: Sultan Chand and Co Ltd.
7. B Francis Cherunilam. (2011) *Business Environment and Policy-A book on strategic management and corporate Planning*. Mumbai: Himalaya Publishing House.
8. K. Aswathapa. (2011) *Essentials of Business Administration*. Mumbai: Himalaya Publishing House.
9. Dr. K. C. Jain, Dr. L. N. Agarwal (1999) *Production, Planning Control & Industrial Management* (8th edition). New Delhi: Khanna Publishers.