



University of Mumbai



Vidya Prasarak Mandal's

**K.G. Joshi College of Arts & N.G. Bedekar College of
Commerce, Thane**

(Autonomous)

(Affiliated to University of Mumbai)

Program: B.com (Accounting and Finance)

Specific Programme: B.com (Accounting and Finance)

(JBCUCBAF)

Syllabus for F.Y.B.com (Accounting and Finance)

Year of Establishment: 2003-2004

Year of Upgrading: 2021-2022

Specific Programme: B.Com (Accounting and Finance) – JBCUCBAF

PREAMBLE

Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions, and events which are, in part at least, of financial character, and interpreting the results thereof. On the other hand, Finance syllabus focuses on fund management.

B.com (Accounting and Finance) is a specialized degree which aims to train the students in the field of accounting and finance. This course was introduced with the objective to increase self-employment and to help companies by providing them with suitably trained professionals in the field of accounting and finance. The three year course is directed to give insights to the students in the areas of Financial Accounting, Cost Accounting, Financial Management, Taxation, Economics etc. The course intends to teach subjects in an interactive manner with projects and presentations embedded in the instructional methodology which makes students understand broad accounting and finance topics deeply in a simpler manner. The field of Accounting and Finance is always in demand as it is the backbone of every business entity so the B.com (Accounting and Finance) scope is in every industry. The B.Com Accounting and Finance course is opted more by the students as it opens many job opportunities after its successful completion.

Eligibility: A student must have successfully cleared the HSC (12th) examination

Duration: Three years (Entire B.Com (Accounting and Finance Course))

Mode of Delivery: Offline (Online in case of emergency)

विद्या प्रसारक मंडळ
स्थापना • नौपाडा ठाणे • १९३५

ESTD. 1969

(Credit Based Semester and Grading System with effect from the academic year
2021–2022)

B.Com (Accounting and Finance) –JBCUCBAF

PROGRAMME – OUTCOMES

PO	PO Description
PO1	To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
PO2	Able to Recognize and understand ethical issues in Accounting profession. To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretary ship.
PO3	To nurture students' ability to work as consultants
PO4	To arouse students' interest in research.

PROGRAMME - SPECIFIC OUTCOMES

PSO	PSO Description
PSO1	Apply appropriate judgment derived from knowledge of accounting theory.
PSO2	Able to Recognize and understand ethical issues in Accounting profession.
PSO3	Understand how to apply Cost Accounting methods to evaluate project and business performance
PSO4	Acquire and upgrade current tax laws
PSO5	Understanding of real-life working environment in industry through industrial visits

DISTRIBUTION OF COURSE AND CREDITS

SEMESTER I

Course	Course Nomenclature	Course Code	Credits
	<i>Elective Courses (EC)</i>		
1	Financial Accounting (Elements of Financial Accounting) – I	JBCUCBAF101	03
2	Cost Accounting (Introduction and Elements of Cost) – I	JBCUCBAF102	03
3	Financial Management (Introduction to Financial Management) – I	JBCUCBAF103	03
	<i>Ability Enhancement Courses (AEC)</i>		
4	Business Communication - I	JBCUCBAF104	03
	<i>Skill Enhancement Courses (SEC)</i>		
5	Foundation Course - I	JBCUCBAF105	02
	<i>Core Courses (CC)</i>		
6	Commerce (Business Environment) - I	JBCUCBAF106	03
7	Business Economics - I	JBCUCBAF107	03
		Total Credits	20

The Syllabus approved by the Board of Studies, Academic Council and Governing Body is as follows –

SEMESTER I

Course Code: JBCUCBAF101

Course Nomenclature: Financial Accounting (Elements of Financial Accounting) – I

COURSE OUTCOME:

1. To solve practical problems regarding Inventory Valuation by FIFO and Weighted Average Method.
2. To Classify in considering features of various transactions and able to apply structure of Final Accounts in proper manner.
3. Accounting of Departmental Stores.
4. To Understood application of Hire purchase transactions in real life as regular transaction in the society

Units	Course Nomenclature	No of lectures
Unit I	Accounting Standards Issued by ICAI and Inventory Valuation	15
	<ul style="list-style-type: none"> ● Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations ● Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If 	

	Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet Reading of Ledger Account	
Unit II	Final Accounts	15
	Expenditure a) Capital b) Revenue Receipts a) Capital b) Revenue Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)	
Unit III	Departmental Accounts	15
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet	
Unit IV	Accounting for Hire Purchase	15
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)	
	TOTAL LECTURES	60

REFERENCES:

- *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advanced Accounts* by Shukla and 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 and Co. Ltd., Mumbai
- *Financial Accounting* by LesileChandwichk, Prentice Hall of India AdinBakley (P) Ltd., New Delhi
- *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 R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- *Financial Accounting* by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, MayurPaperBack, Noida

- *Compendium of Statement and Standard of Accounting*, ICAI
- *Indian Accounting Standards*, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting by Williams*, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Company Accounting Standards by ShrinivasanAnand*, Taxman, New Delhi
- *Financial Accounting by V. Rajasekaran*, Pearson Publications, New Delhi
- *Introduction to Financial Accounting by Horngren*, Pearson Publications, New Delhi
- *Financial Accounting by M. Mukherjee and M. Hanif*, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting for management*, Sharma, Subhash Publisher – Delhi, Macmillan, 1996, 1998
- *Financial Accounting Principles and Practices*, Lal, Jawahar, Publisher- New Delhi, S.Chand, 2003, 2009
- *Financial Accounting I*, L.N. Chopde, Dr. S.T. Gadade, Publisher – Sheth, 2016
- *Financial Accounting I*, Ainapure, Publisher – Manan, 2016
- *Financial Accounting*, Shah Mehta, Publisher – Educational, 2000
- *Financial Accounting I*, Kishnadwala, Publisher – Vipul, 2016



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SEMESTER II
Course Code: JBCUCBAF102

Course Nomenclature: Cost Accounting (Introduction and Element of Cost) – I

COURSE OUTCOME:

1. Knowledge of basics of Cost and understand distinction from Financial Accounting
2. Learn Cost Classification, Types of Cost used in decision making and Format of Cost Sheet
3. Understand the Cost elements, Concept of Cost Elements, and Practical application with the help of problem solving related to Material, Labour, and Overhead Cost

Units	Course Nomenclature	No of lectures
Unit I	Introduction to Cost Accounting	15
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Basis Essentials of Good Costing System Cost Accounting Standards (CAS), Objectives and Functions of Cost Accounting Standards Board, and a list of CAS introduced by The Institute of Cost Accountants of India	
Unit II	Material Cost	15
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Inventory Control Technique	

	Stock Levels Economic Order Quantity (EOQ)	
Unit III	Labour Cost	15
	Labour Cost: The Concept Composition of Labour Cost Records Overtime / Idle Time / Incentive Schemes	
Unit IV	Overheads	15
	Overheads: The Concept Cost Allocation and Apportionment Coding System Classification of Overheads on different basis Apportionment and Absorption of Overheads	
	TOTAL LECTURES	60

REFERENCES:

- *Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by C.S. Rayudu, Tata Mc. Graw Hill and Co. Ltd., Mumbai*
- *Cost Accounting by JawaharLal and SeemaSrivastava, Tata Mc. Graw Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Ravi M. Kishore, Taxman Ltd., New Delhi*
- *Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta*
- *Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi*
- *Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana*
- *Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., NewDelhi*

Course Code: JBCUCBAF103

Course Nomenclature: Financial Management (Introduction to Financial Management) –I

COURSE OUTCOME:

1. To understand the terms and techniques of financial management.
2. To understand different concepts of valuation.
3. To calculate various leverages on their own.
4. To easily identify various sources of finance and to calculate cost of capital of the various firms

Units	Course Nomenclature	No of lectures
Unit I	Introduction to Financial Management	12
	Introduction-meaning-importance-scope. Basic objectives –features Profit v/s value maximization Job of Finance Manager-Financial goals and Conflicts of goals-Management v/s owners	
Unit II	Concepts in Valuation	12
	The Time value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding	
Unit III	Leverage	12
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	
Unit IV	Types of Financing	12

	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance	
Unit V	Cost of Capital	12
	Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC (Including Practical Problems)	
	TOTAL LECTURES	60

REFERENCES:

- *Fundamentals of Financial Management* by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- *Fundamentals of Financial Management* by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- *Fundamentals of Financial Management* by Vyuptakesh Sharma, Pearson Education, New Delhi
- *Fundamentals of Financial Management* by J.C. Van Horne, Prentice Hall of India, New Delhi
- *Financial Management: Text and Problems* by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- *Financial Management: Theory and Practice* by Prasanna Chandra, Tata McGraw Hill, New Delhi
- *Financial Management* by I.M. Pandey, Vikas Publishing House, New Delhi
- *Management Accountancy*, Sarkar, Subramanian Publisher – Calcutta, Academic, 1973
- *Financial Accounting for Management*, Sharma, Subhash Publisher – Delhi, MacMillan, 1996
- *Financial Management I*, Chopde, Leena, Publisher – Sheth, 2016
- *Financial Management I*, Ainapure, Publisher – Manan, 2016
- *Financial Management* I.M.Pandey, Publisher – Vikas, 1995

Course Code: JBCUCBAF104

Course Nomenclature: Business Communication - I

COURSE OUTCOME:

1. Getting helpful for knowledge about what is communication, types of communication, channels and modes of communication.
2. Helpful for getting knowledge about how to overcome the barrier and how to improve our listings skills.
3. Learn much more about parts, structure of letter, principal of letter writing and how to write the variety of personal letters.
4. Learn about developing ideas of about paragraph writing, formulating bibliography & proof-reading business message

Units	Course Nomenclature	No of lectures
Unit I	Theory of Communication	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</p>	
Unit II	Obstacles to Communication in Business World	15
	<p>Problems in Communication /Barriers to 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</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal</p>	

	<p>Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility</p> <p>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:</p> <p>Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste,</p> <p>Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace</p> <p>Piracy, Insurance, Child Labour</p>	
Unit III	Business Correspondence	15
	<p>Theory of Business Letter Writing:</p> <p>Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block</p> <p>Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence:</p> <p>Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation</p> <p>[Letter of Appointment, Promotion and Termination, Letter of Recommendation</p> <p>(to be taught but not to be tested in the examination)]</p>	
Unit IV	Language and Writing Skills	15
	<p>Commercial Terms used in Business</p> <p>Communication Paragraph Writing:</p> <p>Developing an idea, using appropriate linking devices, etc</p> <p>Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. <p>Reading Comprehension: Analysis of texts from the fields of Commerce and Management</p> <p>Paragraph Writing:</p> <p>How to formulate a bibliography</p> <p>Proof Reading Business Messages</p>	
	TOTAL LECTURES	60

REFERENCES:

- 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.
- Ashwatthapa, 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, L Sue, 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 Management 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*, HarperCollins College Publishers, New York.
- Bhargava and Bhargava (1971) *Company Notices, Meetings and Regulations*
- Black, Sam (1972) *Practical Public Relations*, E.L.B.S. London.
- Bovee Courtland, L and Thrill, John V (1989) *Business Communication*, Today McGraw Hill, New York, Taxman Publication.
- Burton, G and Thakur, (1995) *Management Today- Principles and Practices*. T.M.H., New Delhi.
- Darrow, Richard, Forstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, The Dartwell Co., Chicago.
- Dayal, Ishwar (1981) *Managing Large Organizations: A Comparative Study*.
- Drucher, P.F. (1970) *Technology, Management and Society*, Pan Books London.
- Drucher, P.F. (1974) *Management Responsibilities Practices*, Heinemann, London.
- Eyre, E.C. (1985) *Effective Communication Made Simple*, Rupa and Co. Calcutta.
- Ecouse Barry, (1999), *Competitive Communication: A Rhetoric for Modern Business*, OUP.
- Fisher Dalmar, (1999), *Communication in Organisation*, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) *Interpersonal Skills*. Sterling Publishers, New Delhi.
- 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.
- Graves, Harold F. (1965) *Report Writing*, Prentice Hall, New Jersey.
- Gupta, Anand Das (2010) *Ethics, Business and Society: Managing Responsibly Response Books 32*.
- Gupta, Dipankar (2006) *Ethics Incorporated: Top Priority and Bottom Line Response Books*
- 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.
- 36. M. Ashraf, Rizvi (2006) *Effective Technical Communication* Tata McGraw Hill
- Martson, John E. (1963) *The Nature of Public Relations*, McGraw Hill, New Delhi.
- Majumdar, P.K. (1992) *Commentary on the Consumer protection Act*, Prentice, New Delhi.
- McQuail, Denis (1975), *Communication*, Longman.
- Merrihue, William (1960) *Managing by Communication*, McGraw Hill, New York.
- 41. Mishra Rajiv K (2006) *Code of Conduct for Managers* Rupa Company
- Monippalli, M.M. (1997), *The Craft of Business Letter Writing*, T.M.H. New Delhi.
- Montagu, A and Matson, Floyd (1979) *The Human Connection*, McGraw Hill, New York.
- **INTRODUCTION TO BUSINESS COMMUNICATION** by "KHANDARE, D.M." Edition: 1ST CHANDRALOK Text Publisher: KANPUR; 2015
- *Business Communication I*, Dr Neeta Chakravarty Publisher: MananPrakashan
- *Business Communication I*, Nina Roy Choudhury/ Lekha Nambiar, Publisher: VipulPrakashan
- *Business Communication I*, Rhoda A. Doctor/ Aspi H. Doctor/ Dr. Sanobar Hussaini/ Meghna Shinde-Chakne, Publisher: Sheth Publishers
- **BUSINESS COMMUNICATION** by "NAWAL, MALLIKA" Edition: 1ST CENGAGE Publisher: NEW DELHI; 2012
- *Basic Business Communication: Skills for Empowering the Internet Generation*, Lesikar, R/ Flatley, M. 10th ed, Publisher: TMH
- *Business Communication*, Bedi, R/ Aruna, K. 1st ed, Publisher: Vrinda
- *Business Communication Today*, Bovee, C/ Thill, J/ Schatzman, B. 7th ed, Publisher: Pearson Edu
- *The Essence of Effective Communications*, Ludlow, R. & Panton, F. (1998). Publisher: Prentice Hall of India Pvt. Ltd
- *Essentials of Business Communication*, Pal, Rajendra, Korlahalli, J. S., Publisher: S.Chand, New Delhi
- *Business communication essentials: A skills-based approach to vital business English (4th ed.)* Bovee, C., & Thill, J. (2010)

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Course Code: JBCUCBAF105

Course Nomenclature: Foundation Course – I

COURSE OUTCOME:

1. To acquaint students with diverse nature of Indian society
2. To provide broad outline of Indian Constitution, its preamble, features, etc.
3. To make students aware both about fundamental rights and duties
4. To make the students understand natural and man-made disparities

Units	Course Nomenclature	No of lectures
Unit I	Diverse nature of Indian Society	09
	1.Multi-cultural diversity with special reference to religion and caste 2. Linguistic diversity 3. Regional Variations based on rural, urban and tribal characteristics	
Unit II	Disparities in Indian Society	09
	1.Communalism 2.Casteism 3.Linguism and regionalism	
Unit III	Inequalities in Indian Society	09
	1.Gender inequality – Violence against Women and Declining Sex Ratio 2.Gender inequality – Low political participation of women 3.Problems of the differently-abled people and solutions	
Unit IV	Introduction to the Constitution	09
	1.Philosophy of the Constitution(with reference to the Preamble) 2.Basic Structure and Features of the Constitution 3.Fundamental Duties of the Indian Citizen	
Unit V	Human Rights	09
	1.Concept and features of Human Rights 2.The Universal Declaration of Human Rights: Classification and Importance 3.Human Rights constituents with special reference to Fundamental Rights stated in the Constitution	
	TOTAL LECTURES	45

REFERENCES:

- Vaz, M., & Seta, M. (2020). *Foundation Course I FYBCOM/BA/BSC, FYBAF/BMS/BFM/BBI Semester I (Fifth Edition)*. MananPrakashan.
- Mascarenhas, &Mody. (2017). *Foundation Course Semester II (Second Edition)*. Marvel Publications.
- Michael Vaz&Meeta Seta. (2019). *Foundation Course Semester II (Fourth Edition)*. MananPrakashan.
- P.G.Shinde, Mahesh Bhagwat, NamitaNimbalkar, &MeghnaChakneShinde. (2019). *Foundation Course—Semester-I*. Sheth Publications.
- P.G.Shinde, Mahesh Bhagwat, NamitaNimbalkar, &MeghnaChakneShinde. (2019). *Foundation Course—Semester- II*. Sheth Publications.





Course Code: JBCUCBAF106

Course Nomenclature: Commerce (Business Environment) – I

COURSE OUTCOME:

1. To make students understand the concept of business environment and various tools of environmental analysis.
2. To explain to the students the concept of business ethics.
3. To make them aware about various consumer laws in India.
4. To make students understand the various contemporary issues like ecology, international business environment

Units	Course Nomenclature	No of lectures
Unit I	Business and its Environment	15
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis	

Unit II	Business and Society	15
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986	
Unit III	Contemporary Issues	15
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit c) Issues Related to Environment caused by Business Activities, Global Warming Kyoto Protocol: Carbon Bank, Carbon Trading, and Carbon Footprints and the latest development in this regard	
Unit IV	International Environment	15
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries	
	TOTAL LECTURES	60

REFERENCES:

- *Man's Impact on Environment*, Detwyler T.R. McGraw-Hill, New York
- *India's Water Wealth*, Orient Longman Ltd. New Delhi, Rao K.
- *Business Environment Text and Cases* by M.B. Shukla, Taxmann Publications, New Delhi
- *Global Economy and Business Environment* by Francis Cherunilam, Himalaya Publication House, Mumbai
- *Business Environment: Text and Cases* by Francis Cherunilam, Himalaya Publication House, Mumbai
- *Indian Economy* by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- *Essentials of Business Environment* by K. Aswathappa, Himalaya Publication House, Mumbai

- *Business Environment* by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Indian Economy* by Misra and Puri, Himalaya Publishing House, Mumbai
- *Entrepreneurial Development* by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- *Dynamics of Entrepreneurship* by Vasanta Desai, Himalaya Publishing House, Mumbai
- *Entrepreneurship and Small Development Business Management* by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- *Entrepreneurship* by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- *Management of Small-Scale Industries* by Vasant Desai, Himalaya Publishing House, Mumbai
- *Business and Government* by Francis Cherunilam, Himalaya Publishing House, Mumbai
- *Corporate Governance in India* by Jayati Sarkar and Subrata Sarkar, Sage Publications, Delhi
- *Corporate Governance: Principles, Policies and Practices* by A.C. Fernando, Pearson Education India, New Delhi



Course Code: JBCUCBAF107

Course Nomenclature: Business Economics - I

COURSE OUTCOME:

1. It aims to build a familiarity with the basic tools of consumer and producer theory, the operation of markets and optimization in an economic context.
2. In order to explain economic issues and solutions in a practical manner, the concepts are to be discussed with case studies and numerical problems wherever applicable.
3. Apply economic reasoning to problems of business.
4. Expose students of Commerce to basic Microeconomics concepts and inculcate an analytical approach to the subject matter.

Units	Course Nomenclature	No of lectures
Unit I	Introduction	10
	Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium	
Unit II	Demand Analysis	10
	Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)	
Unit III	Supply and Production Decisions and Cost of Production	15
	Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - Expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical	

	numerical problems to be discussed), LAC and Learning curve - Break even analysis (<i>with business applications</i>)	
Unit IV	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
	Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (<i>topics to be taught using case studies from real life examples</i>) Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models(<i>with practical examples</i>) Dominant Firm Price, Leadership and Barometric Price Leadership	
Unit V	Pricing Practices	10
	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (<i>case studies on how pricing methods are used in business world</i>)	
	TOTAL LECTURES	60

REFERENCES:

- Johnson & Chatterjee - Manan Prakashan First Edition - 2017 November Third Revised Edition - 2019 November
- Saraswathy Swaminathan - Vipul Prakashan First Edition 2017 Third Revised Edition 2019
- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- Hirschey .M., Managerial Economics, Thomson South western (2003) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3) Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
- Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)

Modality of Assessment

A. Internal Assessment : 40% - 40 Marks

Serial No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment/Project	15
3	Class Participation	05
	Total:	40

B. External Examination: 60%- 60 Marks

Question Paper Pattern (Only for F.C Course)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Semester End Theory Examination

Time: 2 hours

NB.

1. All questions are compulsory.
2. Each question has internal options.
3. Figures to the right indicate marks.

Question No	Particular	Marks
Q-1	Full length question (from Unit I)	12 Marks
	OR	
Q-1	A. Short question (from Unit I)	6 Marks
	B. Short question (from Unit I)	6 Marks
Q-2	Full length question (from Unit II)	12 Marks
	OR	
Q-2	A. Short question (from Unit II)	6 Marks
	B. Short question (from Unit II)	6 Marks

Q-3	Full length question (from Unit III) OR	12 Marks
Q-3	A. Short question (from Unit III) B. Short question (from Unit III)	6 Marks 6 Marks
Q-4	Full length question (from Unit IV) OR	12 Marks
Q-4	A. Short question (from Unit IV) B. Short question (from Unit IV)	6 Marks 6 Marks
Q-5	Full length question (from Unit V) OR	12 Marks
Q-5	A. Short question (from Unit V) B. Short question (from Unit V)	6 Marks 6 Marks
	Total	60 Marks



SEMESTER II
DISTRIBUTION OF COURSE AND CREDITS

Course	Course Nomenclature	Course Code	Credits
	<i>Elective Courses (EC)</i>		
1	Financial Accounting (Special Accounting Areas) II	JBCUCBAF201	03
2	Auditing (Introduction and Planning) - I	JBCUCBAF202	03
3	Innovative Financial Services	JBCUCBAF203	03
	<i>Ability Enhancement Courses (AEC)</i>		
4	Business Communication - II	JBCUCBAF204	03
	<i>Skill Enhancement Courses (SEC)</i>		
5	Foundation Course - II	JBCUCBAF205	02
	<i>Core Courses (CC)</i>		
6	Business Law (Business Regulatory Framework) – I	JBCUCBAF206	03
7	Business Mathematics	JBCUCBAF207	03
		Total Credits	20

SEMESTER II

Course Code: JBCUCBAF201

Course Nomenclature: Financial Accounting (Special Accounting Areas) II

COURSE OUTCOME:

1. To understanding difference in between single entry system and double entry system and practically able to link up, to prepare final accounts from incomplete records.
2. To learn application of Branch Accounting for small branches by Debtor system and for big branches by stock and debtors system.
3. To understand transactions between Principal/ Manufacture and agent, able to apply consignment accounting regarding these transactions.
4. To know basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire.

Units	Course Nomenclature	No of lectures
Unit I	Accounting from Incomplete Records	15
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method) Conversion Method- with study effect on Opening Statement of affairs and effect on other part of the structure	
Unit II	Consignment Accounts	15
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	
Unit III	Branch Accounts	15
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	
Unit IV	Fire Insurance Claims	15
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	
	TOTAL LECTURES	60

REFERENCES:

- *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts* by Shukla and 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 and Co. Ltd., Mumbai
- *Financial Accounting* by Leslie Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- *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 R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- *Financial Accounting* by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi
- *Introduction to Financial Accounting* by Horngren, Pearson Publications, New Delhi
- *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting for management*, Sharma, Subhash, Publisher – Delhi, Macmillan, 1996, 1998
- *Financial Accounting Principles and Practices*, Lal, Jawahar, Publisher- New Delhi, S. Chand, 2003, 2009
- *Financial Accounting II*, L.N. Chopde, Dr. S.T. Gadade, Publisher – Sheth, 2016
- *Financial Accounting II*, Aina pure
- *Financial Accounting II*, Kishnadwala, Publisher – Vipul, 2016

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ESTD. 1969

Course Code: JBCUCBAF202

Course Nomenclature: Auditing (Introduction and Planning) - I

COURSE OUTCOME:

1. To make the students understand the practical aspects of Auditing in Business and help the students to gain an insight about the relevance of Auditing in Business and its need for reporting for safeguarding the interest of various stakeholders.
2. To help the students understand the various techniques used in Audit and preparing of Audit Plans and maintaining the necessary Audit Notebooks and documents.
3. To make the students understand about the various sampling techniques and its relevance for critical evaluation of the financial data and various internal control mechanisms.
4. To make the students acquainted with the concept of Internal Audit and audit under CIS Environment.

Units	Course Nomenclature	No of lectures
Unit I	Introduction to Auditing	15
	<ul style="list-style-type: none">• Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit• Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud• Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting• Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit• Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing V/s Accounting, Auditing V/s Investigation, View the Concept True and Fair	

	<ul style="list-style-type: none"> • Accounting Concepts Relevant to Auditing Materiality, Going Concern 	
Unit II	Audit Planning, Procedures and Documentation	15
	<ul style="list-style-type: none"> • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • 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 • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance 	
Unit III	Auditing Techniques	15
	<ul style="list-style-type: none"> • Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries • Internal Checks V/s Internal Control, Internal Checks V/s Test Checks 	
Unit IV	Internal Audit	15

	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Internal Audit V/s External Audit, Internal Checks V/s Internal Audit Audit under Computerized Information System Environment : Special aspects of CIS Audit Environment, Need for review of internal control especially Procedure controls and facility controls Approach to audit in CIS environment	
	TOTAL LECTURES	60

REFERENCES:

- *Contemporary Auditing* by Kamal Gupta, Tata Mc-Graw Hill, NewDelhi
- *A Hand-Book of Practical Auditing* by B.N. Tandon, S. Chand and Company, NewDelhi
- *Fundamentals of Auditing* by Kamal Gupta and Ashok Arora, Tata McGraw Hill, NewDelhi
- *Auditing: Principles and Practice* by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- *Auditing and Assurance for CA IPCC* by Sanjib Kumar Basu, Pearson Education, NewDelhi
- *Contemporary Auditing* by Kamal Gupta, McGraw Hill Education Pvt. Ltd., NewDelhi
- *Fundamentals of Auditing* by Kamal Arora and Ashok Gupta, Tata McGraw Hill, NewDelhi
- *Contemporary Auditing* by Kamal Gupta, Tata Mc-Graw Hill, New Delhi.
- *A Hand-Book of Practical Auditing* by B.N. Tandon , S Chand and Company, New Delhi.
- *Fundamentals of Auditing* by Kamal Gupta and Ashok Arora , Tata McGraw Hill, New Delhi.
- *Auditing: Principles and Practice* by RavinderKumar , Virendar Sharma, PHI Learning Pvt. Ltd. , New Delhi.
- *Auditing and Assurance for CA IPCC* by Sanjib Kumar Basu, Pearson Education , New Delhi
- *Contemporary Auditing* by Kamal Gupta , McGraw Hill Education Pvt. Ltd., New Delhi.
- *Fundamentals of Auditing* by Kamal Arora and Ashok Gupta , Tata McGraw Hill, New Delhi
- *Taxmanns Auditing* By Jha, Aruna
- *PRACTICAL AUDITING* By Tandon, B.N

Course Code: JBCUCBAF203

Course Nomenclature: Innovative Financial Services

COURSE OUTCOME:

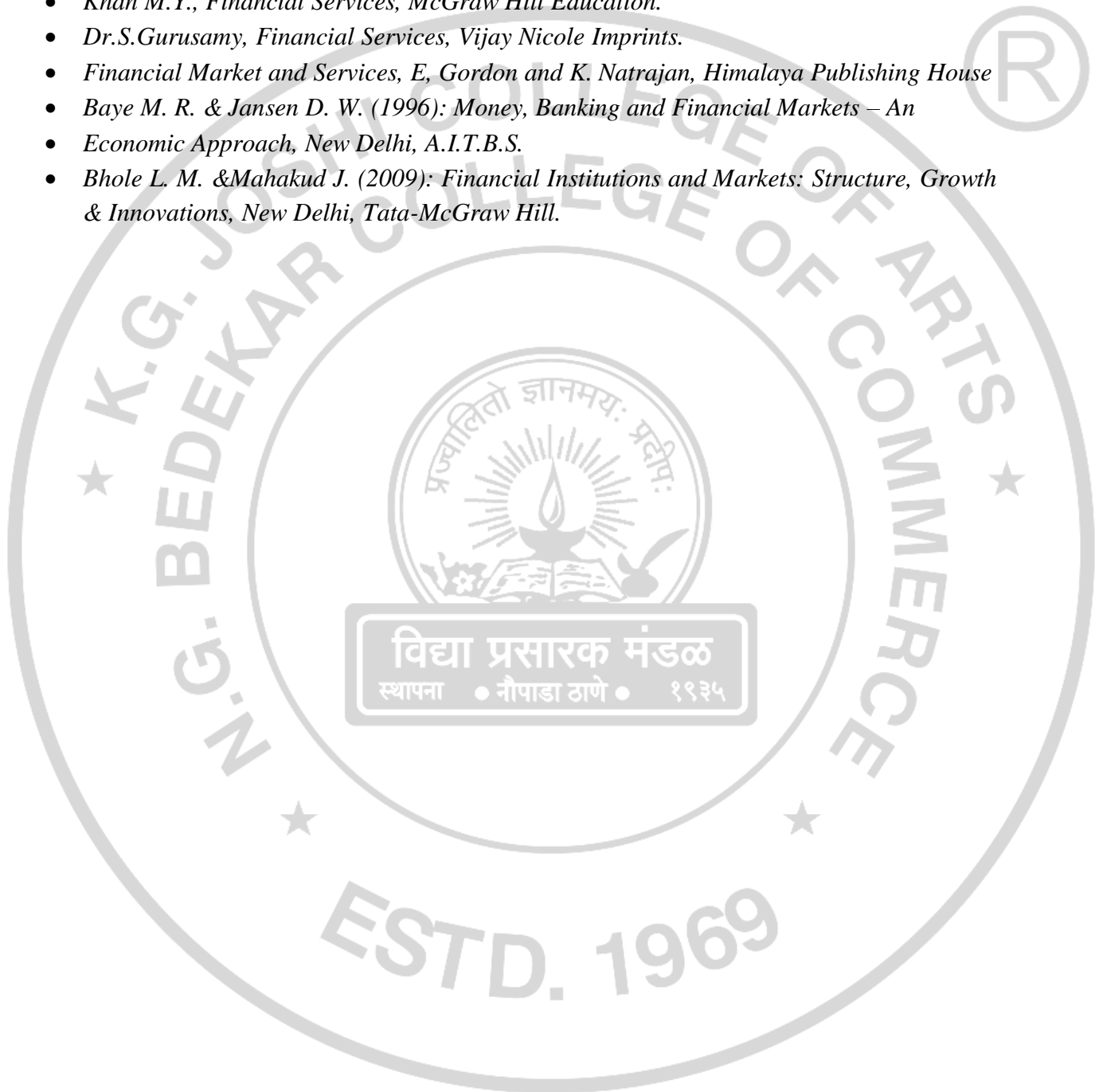
1. To give a comprehensive overview of emerging financial services in the light of globalization.
2. To acquaint students with the structure and components of the Innovative Financial Services;
3. To familiarize students with different types of financial institutions and their place in the Indian Financial System

Units	Course Nomenclature	No of lectures
Unit I	Financial Services:	15
	Concept, Objectives/Functions, Characteristics, Financial Service market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring cost, advantages and disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, working of forfaiting, Benefits and drawbacks of Forfaiting, practical problems. Bill Discounting: Introduction, Framework, Bill Market Schemes, Factoring v/s Bill Discounting in Receivable Management FINANCIAL INCLUSION: Meaning and RBI'S Definition, extent of Financial Exclusion in India	
Unit II	Issue Management And Securitization	15
	Issue Management and Intermediaries: Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue Stock Broking: Introduction, Stock Brokers, Sub Brokers, Foreign Brokers, Trading And Clearing/Self Clearing Members, Stock Trading (Cash And Normal) Derivative Trading Securitization: Definition, Securitization V/S Factoring, Features Of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable assets, benefits of securitization, new guidelines on Securitization	
Unit III	Financial Services And Its Mechanism	15

	<p>Lease and Hire-Purchase: Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</p> <p>Housing Finance:</p> <p>Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Source of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies Venture Capital:</p> <p>Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p>	
Unit IV	Consumer Finance and Credit Rating	15
	<p>Consumer Finance:</p> <p>Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</p> <p>Plastic Money:</p> <p>Growth of Plastic Money Services in India, Types of Plastic Cards-Credit Card debit Card- Smart Card- Add-On Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards,</p> <p>Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection Indian Scenario, Smart Cards- Features, Types, Security Features and Financial Applications</p> <p>Credit Rating:</p> <p>Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies,</p> <p>Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</p>	
	TOTAL LECTURES	60

REFERENCES:

- IM Pandey, *Financial Management*, Vikas Publishing House Ltd.
- Khan M.Y., *Financial Services*, McGraw Hill Education.
- Dr.S.Gurusamy, *Financial Services*, Vijay Nicole Imprints.
- *Financial Market and Services*, E, Gordon and K. Natrajan, Himalaya Publishing House
- Baye M. R. & Jansen D. W. (1996): *Money, Banking and Financial Markets – An Economic Approach*, New Delhi, A.I.T.B.S.
- Bhole L. M. & Mahakud J. (2009): *Financial Institutions and Markets: Structure, Growth & Innovations*, New Delhi, Tata-McGraw Hill.



Course Code: JBCUCBAF204

Course Nomenclature: Business Communication - II

COURSE OUTCOME:

1. To establish credibility with your audience.
2. To communicate information clearly to your audience.
3. To persuade and/or influence your audience.
4. Improve Problem solving & decision-making skills. Develop skills in understanding, analyzing and evaluating small group communication.
5. Develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively with others

Units	Course Nomenclature	No of lectures
Unit I	Presentation Skills	15
★	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	★
Unit II	Group Communication	15
	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	
Unit III	Business Correspondence	15
	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 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.] Trade Letters Bad News & Persuading Letters	
Unit IV	Language and Writing Skills	15
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesivemanner	
	TOTAL LECTURES	60

REFERENCES:

- *Business Communication II*, Dr Neeta Chakravarty Publisher: MananPrakashan
- *Business Communication II*, Nina Roy Choudhury/ LekhaNambiar Publisher: VipulPrakashan
- *Business Communication II*, Rhoda A. Doctor/ Aspi H. Doctor/ Dr. SanobarHussaini/ MeghnaShinde-Chakne Publisher: Sheth Publishers
- Agarwal, AnjuD(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.
- 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 Basic Business Communication: Skills for Empowering the Internet Generation, Lesikar, R/ Flatley, M. 10th ed Publisher: TMH
- *Business Communication*, Bedi, R/ Aruna, K. 1st ed Publisher: Vrinda
- *Business Communication Today*, Bovee, C/ Thill, J/ Schatzman, B. 7th ed Publisher: Pearson Edu
- *The Essence of Effective Communications*, Ludlow, R. & Panton, F. (1998)., Publisher: Prentice Hall of India Pvt. Ltd
- *Essentials of Business Communication*, Pal, Rajendra, Korlahalli, J. S. Publisher: S.Chand, New Delhi
- *Business communication essentials: A skills-based approach to vital business English (4th ed.)* Bovee, C., & Thill, J. (2010)

Course Code: JBCUCBAF205

Course Nomenclature: Foundation Course – II

COURSE OUTCOME:

1. To update students about changing economic scenario
2. To make students aware about environmental issues and its preservation
3. To help students understand role of political parties in India
4. To acquaint students with psychological aspects involving stress, conflict management, etc.

Units	Course Nomenclature	No of lectures
Unit I	Globalization and Indian Society	09
	1.Understanding the concept of Liberalization, Privatization and Globalization 2.Positive Impact of Globalization 3. Negative Impact of Globalization.	
Unit II	Nature of Political Parties in India	09
	1.Classification of political parties 2.Salient features of party system in India 3.Problems faced by political parties	
Unit III	Ecology	09
	1.Ecosystem 2.Food webs and Food chains 3.Causes of environmental degradation and Concept of Sustainable Development	
Unit IV	Understanding Stress	09
	1.Causes of Stress 2.Effects of Stress 3.Stress Management	
Unit V	Understanding Psychological Conflicts	09
	1.Types of conflicts 2.Conflict Resolution 3.Maslow's Theory of Self-Actualization	
	TOTAL LECTURES	45

REFERENCES:

- Vaz, M., & Seta, M. (2020). *Foundation Course I FYBCOM/BA/BSC, FYBAF/BMS/BFM/BBI Semester I (Fifth Edition)*. MananPrakashan.
- Mascarenhas, &Mody. (2017). *Foundation Course Semester II (Second Edition)*. Marvel Publications.
- Michael Vaz&Meeta Seta. (2019). *Foundation Course Semester II (Fourth Edition)*. MananPrakashan.
- P.G.Shinde, Mahesh Bhagwat, NamitaNimbalkar, &MeghnaChakneShinde. (2019). *Foundation Course —Semester-I*. Sheth Publications.
- P.G.Shinde, Mahesh Bhagwat, NamitaNimbalkar, &MeghnaChakneShinde. (2019). *Foundation Course—Semester- II*. Sheth Publications.



Modality of Assessment

A. Internal Assessment : 40% - 40 Marks

Serial No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment/Project	15
3	Class Participation	05
	Total:	40

B. External Examination: 60%- 60 Marks

Question Paper Pattern (Only for F.C Course)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Semester End Theory Examination

Time: 2 hours

NB.

1. All questions are compulsory.

4. Each question has internal options.

5. Figures to the right indicate marks.

Question No	Particular	Marks
Q-1	Full length question (from Unit I)	12 Marks
	OR	
Q-1	A. Short question (from Unit I)	6 Marks
	B. Short question (from Unit I)	6 Marks
Q-2	Full length question (from Unit II)	12 Marks
	OR	
Q-2	A. Short question (from Unit II)	6 Marks
	B. Short question (from Unit II)	6 Marks

Q-3	Full length question (from Unit III) OR	12 Marks
Q-3	A. Short question (from Unit III) B. Short question (from Unit III)	6 Marks 6 Marks
Q-4	Full length question (from Unit IV) OR	12 Marks
Q-4	A. Short question (from Unit IV) B. Short question (from Unit IV)	6 Marks 6 Marks
Q-5	Full length question (from Unit V) OR	12 Marks
Q-5	A. Short question (from Unit V) B. Short question (from Unit V)	6 Marks 6 Marks
	Total	60 Marks



Course Code: JBCUCBAF206

Course Nomenclature: Business Law (Business Regulatory Framework) – I

COURSE OUTCOME:

1. Understand legality behind of making contract.
2. Understand legality behind of making contract of sale and agreement to sale.
3. Understand legality behind of negotiable instruments of promissory notes, bills of exchange, cheque.
4. Understand legality and rights of consumers

Units	Course Nomenclature	No of lectures
Unit I	Law of Contract 1872	15
	(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency	
Unit II	Sale of Goods Act 1930	15
	(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement	
Unit III	Negotiable Instrument Act 1881	15

	(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments	®
Unit IV	CONSUMER PROTECTION ACT, 2019	15
	Salient Features of Act Definition – Appropriate Laboratory, Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Goods, Manufacturer, Person, Restrictive Trade Practice, Service, Unfair Trade Practice Consumer Protection Councils Central Consumer Protection Authority Consumer Redressal Commission	
	TOTAL LECTURES	60

REFERENCES:

- *Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata*
- *The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai*
- *The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow*
- *Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi*
- *Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi*
- *Business Law by P.R. Chandha, Galotia, Dew Delhi*
- *Business Law by Bulchandani K. R.*
- *Business Regulatory by Venkataraman, Kalaivani*
- *Consumer Protection Act, 2019 Bare Act by Universal*

Course Code: JBCUCBAF207

Course Nomenclature: Business Mathematics

COURSE OUTCOME:

1. Demonstrate an understanding of the foundations and history of mathematics.
2. Perform computations in higher mathematics.
3. Read and understand middle-level proofs.
4. Write and understand basic proofs.
5. Develop and maintain problem-solving skills.
6. Use mathematical ideas to model real-world problems

Units	Course Nomenclature	No of lectures
Unit I	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 Linear Programming Problem	
Unit II	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	
Unit III	Interest and Annuity	15
	Simple interest, compound interest, Equated monthly installments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	
Unit IV	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	
	TOTAL LECTURES	60

REFERENCES:

- *Mathematical Statistics* by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- *Business Mathematics and Statistics* by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- *Commerce Mathematics* by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- *Mathematics for Economics and Business* by J. Soper, Blackwell Publishing, U.S.A.
- *Business Mathematics & Statistics*: B Aggarwal, Ane Book Pvt. Limited
- *Business Mathematics*: D C Sancheti & V K Kapoor, Sultan Chand & Sons
- *Business Mathematics*: A P Verma, Asian Books Pvt.: Limited.
- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus*: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- *Mathematics for Business Economics*: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- *Fundamentals of Applied Statistics*, S.C Gupta and V.K Kapoor Sultan Chand and Sons
- *Advanced Statistics*, Dr. Virender Poonia Vishwa Bharti Publication



Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester-wise End Examination component carrying 60% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

Modality of Assessment

A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions (½ <i>Mark each</i>)	05 Marks
	Answer in One or Two Lines (Concept based Questions) (01 <i>Mark each</i>)	05 Marks
	Answer in Brief (Attempt Any Two of the Three) (05 <i>Marks each</i>)	10 Marks
2	Active participation and Submissions of Assignments, Presentations, Case studies, Group Discussions, Journals as per the subject related academic activities	15 Marks
3	Class Participation (Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities)	05 Marks
	Total	40 Marks

B. External Examination: 60%- 60 Marks

Passing Standard

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 Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

Question Paper Pattern (Practical Courses)

Semester End Theory Examination

Time: 2 hours

- NB.
1. All questions are compulsory.
 2. Each question has internal options.
 3. Figures to the right indicate marks.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-2	OR Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-3	OR Full Length Practical Question	15 Marks
Q-4	A) Theory questions	08 Marks
	B) Theory questions	07 Marks
Q-4	OR Short Notes To be asked 05 To be answered 03	15 Marks
	Total	60 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.

Question Paper Pattern (Theoretical Courses Other than F.C Course)

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Semester End Theory Examination

Time: 2 hours

- NB.
1. All questions are compulsory.
 6. Each question has internal options.
 7. Figures to the right indicate marks.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	A) Theory questions B) Theory questions	08 Marks 07 Marks
Q-4	OR Short Notes To be asked 05 To be answered 03	15 Marks
	Total	60 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks