

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. Programme
First Year
*Semester I and II***

**Under Choice Based Credit, Grading
and Semester System**

(To be implemented from Academic Year- 2016-2017)

Faculty of Commerce

B.Com. Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com.

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE)Courses		1A	Discipline Specific Elective(DSE)Courses	
1	Accountancy and Financial Management I	03	1	Accountancy and Financial Management II	03
1B	Discipline Related Elective(DRE)Courses		1B	Discipline Related Elective(DRE)Courses	
2	Commerce I	03	2	Commerce II	03
3	Business Economics I	03	3	Business Economics II	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Courses (AECC)		2A	Ability Enhancement Compulsory Courses (AECC)	
4	Business Communication I	03	4	Business Communication II	03
5	Environmental Studies I	03	5	Environmental Studies II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
6	Any one course from the following list of the courses	02	6	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
7	Mathematical and Statistical Techniques I	03	7	Mathematical and Statistical Techniques II	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester I

No. of Courses	Semester I	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE)Courses	
1	Accountancy and Financial Management I	03
1B	Discipline Related Elective(DRE)Courses	
2	Commerce I	03
3	Business Economics I	03
2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Courses (AECC)	
4	Business Communication I	03
5	Environmental Studies I	03
2B	*Skill Enhancement Courses (SEC)	
6	Any one course from the following list of the courses	02
3	Core Courses (CC)	
7	Mathematical and Statistical Techniques I	03
Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

B.Com. Programme
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Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE)Courses	
1	Accountancy and Financial Management II	03
1B	Discipline Related Elective(DRE)Courses	
2	Commerce II	03
3	Business Economics II	03
2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Courses (AECC)	
4	Business Communication II	03
5	Environmental Studies II	03
2B	**Skill Enhancement Courses (SEC)	
6	Any one course from the following list of the courses	02
3	Core Courses (CC)	
7	Mathematical and Statistical Techniques II	03
Total Credits		20

***List of Skill Enhancement Courses (SEC)**
for Semester II (Any One)

1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

S.Y.B.Com

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>		1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1Aa	<i>Discipline Specific Elective(DSE) Courses</i>		1Aa	<i>Discipline Specific Elective(DSE) Courses</i>	
1	Accountancy and Financial Management III	03	1	Accountancy and Financial Management IV	03
1Ab	<i>Discipline Specific Elective(DSE) Courses</i>		1Ab	<i>Discipline Specific Elective(DSE) Courses</i>	
2	*Any one course from the following list of the courses	03	2	*Any one course from the following list of the courses	03
1B	<i>Discipline Related Elective(DRE) Courses</i>		1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce III	03	3	Commerce IV	03
4	Business Economics III	03	4	Business Economics IV	03
2	<i>Ability Enhancement Courses (AEC)</i>		2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>*Skill Enhancement Courses (SEC) Group A</i>		2A	<i>**Skill Enhancement Courses (SEC) Group A</i>	
5	*Any one course from the following list of the courses	03	5	*Any one course from the following list of the courses	03
2B	<i>*Skill Enhancement Courses (SEC) Group B</i>		2B	<i>**Skill Enhancement Courses (SEC) Group B</i>	
6	Any one course from the following list of the courses	02	6	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>		3	<i>Core Courses (CC)</i>	
7	Business Law I	03	7	Business Law II	03
Total Credits		20	Total Credits		20

1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)		1Ab *List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One)	
1	Financial Accounting and Auditing - Introduction to Management Accounting	1	Financial Accounting and Auditing - Auditing
2	Business Management - Marketing Management	2	Business Management- Marketing Management
3	Banking & Finance- Introduction to Banking in India	3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations	4	Commerce- International Business Relations

*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)		*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)	
1	Advertising I	1	Advertising II
2	Field Sales Management I	2	Field Sales Management II
3	Public Relations I	3	Public Relations II
4	Mass Communication I	4	Mass Communication II
5	Travel & Tourism Management Paper I	5	Travel & Tourism Management II
6	Journalism I	6	Journalism II
7	Company Secretarial Practice I	7	Company Secretarial Practice II
8	Rural Development I	8	Rural Development II
9	Co-operation I	9	Co-operation II
10	Mercantile Shipping I	10	Mercantile Shipping II
11	Indian Economic Problem I	11	Indian Economic Problem II
12	Computer Programming I	12	Computer Programming II
13	Logistic and Supply Chain Management I	13	Logistic and Supply Chain Management I
14	Economic System I	14	Economic System II
Note: Course selected in Semester III will continue in Semester IV			

*List of Skill Enhancement Courses (SEC) Group B for Semester III (Any One)		** List of Skill Enhancement Courses (SEC) Group B for Semester IV (Any One)	
1	Foundation Course- Contemporary Issues - III	1	Foundation Course- Contemporary Issues - IV
2	Foundation Course in NSS - III	2	Foundation Course in NSS - IV
3	Foundation Course in NCC - III	3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - III	4	Foundation Course in Physical Education - IV
Note: Course selected in Semester III will continue in Semester IV			

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses	
1Aa	Discipline Specific Elective(DSE) Courses	
1	Accountancy and Financial Management III	03
1Ab	Discipline Specific Elective(DSE) Courses	
2	*Any one course from the following list of the courses	03
1B	Discipline Related Elective(DRE) Courses	
3	Commerce III	03
4	Business Economics III	03
2	Ability Enhancement Courses (AEC)	
2A	*Skill Enhancement Courses (SEC) Group A	
5	*Any one course from the following list of the courses	03
2B	*Skill Enhancement Courses (SEC) Group B	
6	Any one course from the following list of the courses	02
3	Core Courses (CC)	
7	Business Law I	03
Total Credits		20

**1Ab *List of Discipline Specific Elective (DSE) Courses for
Semester III (Any One)**

1	Financial Accounting and Auditing - Introduction to Management Accounting
2	Business Management - Marketing Management
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

***List of Skill Enhancement Courses (SEC) Group A
for Semester III (Any One)**

1	Advertising I
2	Field Sales Management I
3	Public Relations I
4	Mass Communication I
5	Travel & Tourism Management Paper I
6	Journalism I
7	Company Secretarial Practice I
8	Rural Development I
9	Co-operation I
10	Mercantile Shipping I
11	Indian Economic Problem I
12	Computer Programming I
13	Logistic and Supply Chain Management I
14	Economic System I

Note: Course selected in Semester III will continue in Semester IV

**** List of Skill Enhancement Courses (SEC) Group B**

1	Foundation Course – Contemporary Issues- III
2	Foundation Course in NSS - III
3	Foundation Course in NCC - III
4	Foundation Course in Physical Education - III

Note: Course selected in Semester III will continue in Semester IV

**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6. Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45

Sr. No.	Modules / Units
1	Human Rights Violations and Redressal
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>
2	Dealing With Environmental Concerns
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>
3	Science and Technology – I
	<p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>
4	Soft Skills for Effective Interpersonal Communication
	<p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
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8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
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11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses	
1Aa	Discipline Specific Elective(DSE) Courses	
1	Accountancy and Financial Management IV	03
1Ab	Discipline Specific Elective(DSE) Courses	
2	*Any one course from the following list of the courses	03
1B	Discipline Related Elective(DRE) Courses	
3	Commerce IV	03
4	Business Economics IV	03
2	Ability Enhancement Courses (AEC)	
2A	*Skill Enhancement Courses (SEC) Group A	
5	*Any one course from the following list of the courses	03
2B	*Skill Enhancement Courses (SEC) Group B	
6	Any one course from the following list of the courses	02
3	Core Courses (CC)	
7	Business Law II	03
Total Credits		20

1Ab *List of Discipline Specific Elective (DSE) Courses for Semester IV (Any One)	
1	Financial Accounting and Auditing - Auditing
2	Business Management- Marketing Management
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

***List of Skill Enhancement Courses (SEC) Group A
for Semester IV (Any One)**

1	Advertising II
2	Field Sales Management II
3	Public Relations II
4	Mass Communication II
5	Travel & Tourism Management II
6	Journalism II
7	Company Secretarial Practice II
8	Rural Development II
9	Co-operation II
10	Mercantile Shipping II
11	Indian Economic Problem II
12	Computer Programming II
13	Logistic and Supply Chain Management I
14	Economic System II

Note: Course selected in Semester III will continue in Semester IV

**** List of Skill Enhancement Courses (SEC) Group B**

1	Foundation Course- Contemporary Issues - IV
2	Foundation Course in NSS - IV
3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - IV

Note: Course selected in Semester III will continue in Semester IV

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6. Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
	Total	45

Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ul style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
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- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Innovative Financial Services
course of
B.Com. (Accounting and Finance)
Programme at
First Year
*Semester II***

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2018-2019)

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Innovative Financial Services (Revised and to be implemented from 2018-2019)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to **Innovative Financial Services** and to be implemented from the Academic Year 2018-2019

B.Com. (Accounting and Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting (Special Accounting Areas) - II	03
2	Auditing (Introduction and Planning) - I	03
3	Innovative Financial Services <i>(Revised and to be implemented from 2018-2019)</i>	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) - I	03
7	Business Mathematics	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019

University of Mumbai



B.Com. (Accounting & Finance) Programme

Three Year Integrated Programme- Six Semesters *Course Structure*

Under Choice Based Credit *System*

**To be implemented from Academic Year- 2016-2017
Progressively**

Board of Studies-in-Accountancy

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

F.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1	Financial Accounting (Elements of Financial Accounting) - I	03	1	Financial Accounting (Special Accounting Areas) - II	03
2	Cost Accounting (Introduction and Element of cost) - I	03	2	Auditing (Introduction and Planning) - I	03
3	Financial Management (Introduction to Financial Management) - I	03	3	Taxation - I (Indirect Taxes I)	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Business Communication - I	03	4	Business Communication - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Commerce (Business Environment) - I	03	6	Business Law (Business Regulatory Framework) - I	03
7	Business Economics - I	03	7	Business Mathematics	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II
Note: Course selected in Semester I will continue in Semester II			

T.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2,3 & 4	*Any four courses from the following list of the courses	12	1,2,3 & 4	**Any four courses from the following list of the courses	12
2	Core Courses (CC)		2	Core Courses (CC)	
5	Management (Management Applications) - II	04	5	Economics (Indian Economy) - III	04
3	✓ Project Work		3	✓ Project Work	
6	Project Work I	04	6	Project Work II	04
Total Credits		20	Total Credits		20

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 03 credits. A project work may be undertaken in any area of Elective Courses/ study area

*List of Elective Courses for Semester V (Any Four)		**List of Elective Courses for Semester VI (Any Four)	
1	Financial Accounting - V	1	Financial Accounting - VI
2	Cost Accounting - IV	2	Cost Accounting - V
3	Financial Management - II	3	Financial Management - III
4	Taxation - IV (Direct Taxes- I)	4	Taxation - V (Direct Taxes- II)
5	International Finance - I	5	Financial Accounting - VII
6	Financial Analysis and Business Valuation	6	Security Analysis and Portfolio Management
Note: Course selected in Semester V will continue in Semester VI			

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017**

Elective Courses (EC)

**1. Financial Accounting -
Elements of Financial Accounting-I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
	Total	60

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester I
with Effect from the Academic Year 2016-2017**

Skill Enhancement Courses (SEC)

5. Foundation Course -I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
	Total	45

Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

B.C om. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2016-2017)

Semester II

No. of Courses	Semester II	Credits
1	<i>Elective Courses (EC)</i>	
1	Financial Accounting(Special Accounting Areas) - II	03
2	Auditing (Introduction and Planning) - I	03
3	Taxation - I (Indirect Taxes I)	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Business Communication - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Business Regulatory Framework) - I	03
7	Business Mathematics	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</i>	
1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester II
with Effect from the Academic Year 2016-2017**

Skill Enhancement Courses (SEC)

5. Foundation Course – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
	Total	45

Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

Sr. No.	Modules / Units
1	Development of Fitness
	<ul style="list-style-type: none"> • Benefits of physical fitness and exercise and principles of physical fitness • Calculation of fitness index level 1-4 • Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT) • Methods of training – continues, Interval, circuit, Fartlek and Plyometric
2	Health, Fitness and Diseases
	<ul style="list-style-type: none"> • Definition of obesity and its management • Communicable diseases, their preventive and therapeutic aspects • Factors responsible for communicable diseases • Preventive and therapeutic aspect of Communicable and non- communicable diseases
3	Yoga Education
	<ul style="list-style-type: none"> • Meaning and history of yoga • Ashtang yoga and types of yoga • Types of Suryanamaskar and Technique of Pranayam • Benefits of Yoga
4	Daily Schedule of Achieving Quality of Life and Wellness
	<ul style="list-style-type: none"> • Daily schedule based upon one's attitude, gender, age & occupation. • Basic – module: - Time split for rest, sleep, diet, activity & recreation. • Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits & healthy hygienic practices.

Sr. No.	Modules / Units
1	Ratio, Proportion and Percentage
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
2	Profit and Loss
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
3	Interest and Annuity
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
4	Shares and Mutual Fund
	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

**Revised Syllabus of Courses of B.Com.(Accounting and Finance)
Programme at Semester I and II
with effect from the Academic Year 2016-2017**

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(½ Mark each)</i>	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	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

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

Sr. No.	Particular	Marks
1	Semester End Practical Examination (20 Marks)	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	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 articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks