

**Academic Council dated 15<sup>th</sup> July, 2023 as per Item Number: 1.03**



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,  
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE,  
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE  
(Affiliated to University of Mumbai)**

**Faculty of Commerce  
DEPARTMENT OF ACCOUNTING & FINANCE  
(Programme: Bachelor of Commerce in Accounting & Finance: B.Com. in A&F)**

**SYLLABUS FOR  
F.Y.B.Com – Accounting & Finance (Semester I & II)  
Choice Based Credit System (CBCS)  
(As per NEP – 2020)**

**(with effect from the Academic Year 2023-24)**

**Programme outcomes (Commerce)**

	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning ‘ how to learn’ that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	lifelong learning
PO11	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
PO12	Avoid unethical behavior such as fabrication , falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

**Programme specific outcomes (M.Com in Accounting & Finance)**

After completing the programme the student will be able to

- Demonstrate the understanding on various subjects such as Accountancy, finance, taxation, law, audit etc.
- Apply the professional skills such as analysis of financial statements, policy making, designing legal framework, filing of returns etc to business and personal life.
- Carry out research on finance, management, markets etc through hypothesis, analysis and deriving conclusions
- Spread awareness and techniques to society about investing, financing methods and laws relating to it.

**COURSE STRUCTURE**  
**F.Y.B.Com (Accounting & Finance) Semester – I**

Sr. No	Course codes	Course Titles	Category	Teaching hours / week	Total marks	Credits
01	AF23101MM	Accounting – I (Financial Accounting – I)	Major	04	100	04
02	AF23102MM	Accounting – II (Cost Accounting – I)	Major	02	100	02
03	AF23103MN	Finance – I (Financial services – I)	Minor	02	100	02
04	AF23104OE	Business Mathematics & Statistics	Open Electives	02	50	02
05	BI23105OE	Fundamentals of Banking	Open Electives	02	50	02
06	IT23106OE	Introduction to web-designing	Open Electives	02	50	02
07	AF23106VS	Business Articulatory - I	Vocational Skill Course	02	100	02
08	AF23107SE	Business Communication - I	Skill Enhancement Course	02	100	02
09	AF23108AE	Production Matrix	Ability Enhancement Course	02	50	02
10	AF23109VE	Foundation Course – I	Value Education Course	02	50	02
11	AF23110IK	History of accounting and auditing in India	Indian Knowledge System	02	50	02
		<b>TOTAL</b>		<b>22</b>	<b>750</b>	<b>22</b>

**COURSE STRUCTURE**  
**F.Y.B.Com (Accounting & Finance) Semester – II**

<b>Sr. No</b>	<b>Course codes</b>	<b>Course Titles</b>	<b>Category</b>	<b>Teaching hours / week</b>	<b>Total marks</b>	<b>Credits</b>
01	AF23201MM	Accounting – III (Financial Accounting – II)	Major	04	100	04
02	AF23202MM	Accounting – IV (Audit – I)	Major	02	100	02
03	AF23203MN	Finance – II (Financial services – II)	Minor	02	100	02
04	AF23204OE	Business Economics – I	Open Electives	02	50	02
05	MS23204OE	Fundamentals of Marketing	Open Electives	02	50	02
06	MM23204OE	Current affairs	Open Electives	02	50	02
07	AF23206VS	Business Articulatory – II	Vocational Skill Course	02	100	02
08	AF23207SE	Business Communication - II	Skill Enhancement Course	02	100	02
09	AF23208AE	Investment Mathematics	Ability Enhancement Course	02	50	02
10	AF23209VE	Foundation Course – II	Value Education Course	02	50	02
11		CC/ NSS/ NCC/ DLEE		02	50	02
		<b>TOTAL</b>		<b>22</b>	<b>600</b>	<b>22</b>

**SEMESTER-I**  
**MAJOR**  
**ACCOUNTING – I (FINANCIAL ACCOUNTING- I)**  
**COURSE CODE: AF23101MM**

**Objectives**

- To understand about the Accounting standards , Accounting concepts and its applicability
- To understand the practical applicability of accounting system in an organization
- To learn the preparation of an organization's financial accounts for a specific period.

**Outcomes**

Students will be able to:

- Describe the accounting treatment for property, plant & equipment, stock valuation methods.
- Identify and classify the expenditures and incomes.
- Comparison between various types of final accounts.
- Explain the concept of disclosures of accounting policies, and inventory valuation.
- Evaluate the profitability of different forms of concerns.

**MODULES AT GLANCE:**

Sr. No.	Modules	No. of hours	Credit Points
1.	Accounting Standards Issued by ICAI	15	<b>04</b>
2.	Final Accounts	15	
3.	Departmental Accounts	15	
4.	Accounting for Hire Purchase	15	
<b>Total</b>		<b>60</b>	

Sr. No.	Module/Units	No. of hours

<b>1.</b>	<b>Accounting Standards Issued by ICAI</b> AS – 1: Disclosure of Accounting Policies AS – 9: Revenue Recognition AS - 2: Inventory Valuation-concept AS - 20: Earning Per share AS- 10: Property, plant & equipment	<b>15</b>
<b>2.</b>	<b>Final Accounts</b> Expenditure Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)	<b>15</b>
<b>3.</b>	<b>Departmental Accounts</b> 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	<b>15</b>
<b>4.</b>	<b>Accounting for Hire Purchase</b> 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)	<b>15</b>
		<b>60</b>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10

Maximum Marks 40	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
	Attendance & Active Participation	Attendance	05
	Total		<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[60 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question  OR Q. 4 Full length Practical Question	15
	Total	60

**Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.**

#### Reference books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd.
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd.
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd.
- Financial Accounting by P.C. Tulsian, Pearson Publications
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin
- Introduction to Financial Accounting by Horngren, Pearson Publications
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd.

**MAJOR**  
**ACCOUNTING – II (COST ACCOUNTING- I)**  
**COURSE CODE: AF23102MM**

**Objectives**

1. To explain the theories of the relationship between various costs associated to production
2. To describe the basic concept of cost accounting and objective.
3. To explain the accumulation procedure and a search into the element of material, labor and factory overhead cost.
4. To understand about different types of Material & Labor costs associated with production activity

**Outcomes**

Students will be able to:

- Create the cost sheet and prepare cost analysis projects.
- Evaluate the existing costing strategies on material, labour etc. adopted by firms.
- Apply and analyse cost reduction and cost control methods in the firms.
- Describe different material and labour cost.

**MODULES AT GLANCE:**

Sr. No.	Modules	No. of hours	Credits
1.	<b>Introduction to cost accounting</b>	<b>05</b>	<b>02</b>
2.	<b>Material cost</b>	<b>10</b>	
3.	<b>Labor cost</b>	<b>15</b>	
<b>Total</b>		<b>30</b>	

	Modules/Units	No. of hours
<b>UNIT-I</b>	<b>Introduction to cost accounting:</b> Evolution Objective and scope of cost accounting Importance and advantage of cost accounting Difference between cost accounting and financial accounting	<b>05</b>

	Limitation of financial accounting Definition cost costing and cost accounting Classification of cost on different basis Cost allocation and apportionment Coding system Essentials of good costing system	
<b>UNIT-II</b>	<b>Material cost:</b> The concept Material control procedure Documentation Stock ledger, Bin card Stock levels Economic order quantity (EOQ)	<b>10</b>
<b>UNIT-III</b>	<b>Labor cost:</b> The concept Composition of labor cost Labor cost records Overtime/ ideal time /incentive schemes	<b>15</b>
	<b>Total</b>	<b>30</b>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		<b>Total</b>	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[60 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

#### **Recommended References Books**

- Theory and Problems of Cost Accounting “Khan & Jain”
- Advanced Cost Accounting by “Jain, S.Narang
- Cost & Management Accounting Inamdar,
- Cost & Management Accounting - Kishore

**MINOR**  
**FINANCE – I (FINANCIAL SERVICES - I)**  
**COURSE CODE: AF23103MN**

**Objectives:-**

1. To acquaint students with the basic introduction of components of the financial systems which will help them
2. To make learners aware about the financial services in detail
3. To introduce fund-based and fees-based financial services provided by financial companies and its importance in the present position in the Indian financial sector.

**Learning Outcomes**

After completing the course, students will be able to:

1. Describe the different financial services.
2. Identify and classify fund based and non-fund based services.
3. Compare various types of mutual fund.
4. Explain the concept of securitization, factoring, forfaiting.

Sr. No.	Modules	No. of hours	Credits
1	Introduction to Financial Services	15	02
2	Issue Management and Securitization	15	
	<b>Total</b>	<b>30</b>	

	Modules/Units	No. of hours
<b>Unit - I</b>	<b>Introduction to Financial Services:</b> a) FINANCIAL SERVICES: 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.	<b>15</b>

	<p>b) <b>FACTORING AND FORFAITING:</b> Introduction, Type of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Introduction, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Factoring V/s Forfaiting, Factoring V/s Bill Discounting.</p> <p>c) <b>MUTUAL FUNDS:</b> Introduction, Advantages and Disadvantages, Procedure, Types of Mutual Fund Scheme in India, Fund Manager, Systematic Investment Plan (SIP), Asset Management Company (AMC), Equity Linked Saving Scheme (ELSS), Net Asset Value (NAV), Case Study.</p>	
<b>Unit – II</b>	<p><b>Issue Management and Securitization:</b></p> <p>a) <b>ISSUE MANAGEMENT AND INTERMEDIARIES:</b> Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</p> <p>b) <b>STOCK BROKING AND DEPOSITORY SERVICE:</b> Introduction, Stock Brokers, Sub-Brokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading. Depository Service- Introduction, Advantages &amp; Disadvantages, Types, Players, Facilities Offered by Depository Services.</p> <p>c) <b>SECURITIZATION:</b> Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitization Assets, Benefits of Securitization, New Guidelines on Securitization</p>	<b>15</b>

**Evaluation Pattern:**

<b>Type of evaluation</b>	<b>Activity</b>	<b>Type of Questions</b>	<b>Marks</b>
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10

Maximum Marks 40	Viva - voce	Viva	05
	Attendance & Active Participation	Attendance	05
		Total	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External [60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

#### **Recommended References Books**

- M. Y. Khan, Financial Services, 10<sup>th</sup> Edition McGraw Hill
- Dr. S. Gurusamy, Financial Service, 2<sup>nd</sup> Edition Mcgrawhil HED
- Sunil Lalchandani, Innovative Financial Services, 1st Edition, Himalaya Publishing House
- E, Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House
- Desai V., The Indian Financial System nd Development, Mumbai, Himalaya
- Gordon & Natarajan, Financial Markets & Institutions, Himalaya.
- V.S. Kannan, Vaibhav Ashar, Manan Prakashan .
- Dr.Chandra Hariharan Iyer, Suraj Agrawal, Vipul Publication

**OPEN ELECTIVES**  
**BUSINESS MATHEMATICS & STATISTICS**  
**COURSE CODE: AF23104OE**

**Objectives:-**

1. To understand the concept of annuity for calculating EMI of loan using RBM & flat interest method.
2. To understand the basic term in the area of business Calculus & financial mathematics.
3. To distinguish between combinations and permutations.

**Learning Outcomes:-**

Students will be able to:

- Create the mathematical records of business operations.
- Evaluate the financial formulas, fractions; measurements involved in dispersion which helps to do research effectively.
- Utilize mathematical formulae to analyse investments and returns.
- Apply different business mathematical formulae to solve business and finance combinations.
- Describe and solve a variety of permutations in taking buying and selling decisions etc.

**MODULES AT GLANCE**

Sr. No.	Modules	No. of Lectures	Credit Points
1.	<b>Permutations and Combinations</b>	15	02
2.	<b>Summarization Measures</b>	15	
<b>Total</b>		<b>30</b>	

SR.NO.	Modules/units	No. of hours
1.	<b>Permutations and Combinations</b>	15

	Definition, Factorial Notation Theorems on Permutation, Permutations with repetitions, Restricted permutations, Circular permutations Theorems on Combination, Basic identities, Restricted Combinations,	
<b>2.</b>	<b>Summarization Measures</b>	<b>15</b>
	<p><b>Measures of Central Tendencies:</b> Definition of Average, Types of Averages: Arithmetic Mean, Median, &amp; Mode for grouped as well as ungrouped data. Quartiles, Deciles &amp; Percentiles. Using Ogive, locate median &amp; Quartiles. Using Histogram locate mode. Combined &amp; Weighted mean.</p> <p><b>Measures of Dispersion:</b> Concept &amp; idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</p>	

### Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length Practical Question	10

	Q.4 Full length Practical Question	10
	<b>Total</b>	<b>30</b>

**Reference Books: -**

- 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.

**OPEN ELECTIVES**  
**FUNDAMENTALS OF BANKING**  
**COURSE CODE: BI23105OE**

**Objectives:-**

- 1 To understand the basics of banking sector
- 2 .To analyze the role of customer centric banking operations
3. To develop skills and knowledge required in different types of banking activities and its application.

**Learning Outcomes**

CO1: Learners will be able to understand the finance and Banking finance system and structure in our country

CO 2: They will be having knowledge of different fund based & fee-based services.

CO 3: They will be able to perform basic banking transactions

**MODULES AT GLANCE**

Sr. No.	Modules	No. of hours	Credit Points
1.	An Overview of Banking Industry	10	<b>02</b>
2.	Commercial Banking India	10	
3.	Universal Banking & Technology in Banking sector	10	
<b>Total</b>		<b>30</b>	

Sr.No.	Modules/units	No. of hours
1.	An Overview of Banking Industry	10

	<p>A. An Overview of Banking Industry</p> <p>Definition of Banks, Types of Banks, Principles of Banking, Banking System in India, Overview of RBI, Public, Private, Co-operative, Payment Bank, Regional Rural Banks</p> <p>Nationalization of Banks</p> <p>Privatization of Banks</p> <p>CASA accounts</p> <p>Mergers &amp; alliances in Banking</p> <p>Account opening &amp; Closure procedure.</p> <p>Other banking Services procedure (demand draft, fund transfer)</p> <p>B. HRM in Banking</p> <p>(Selection procedure in public &amp; private sector banks)</p>	
<b>2.</b>	<b>Commercial Banking India</b>	<b>10</b>
	<p>Commercial Banking India</p> <p>A. .Definition and meaning of Commercial Bank, Evolution of Commercial Banking in India, Functions of Commercial Bank , Services offered by Commercial Bank.</p> <p>Retail Banking – Meaning, Features, Significance of Retail Banking and Overview of its products</p> <p>Corporate Banking - Meaning, Features, Significance of Corporate Banking and Overview of its products</p> <p>Rural Banking - Meaning, Features, Significance of Rural Banking and Overview of its products</p>	
<b>3.</b>	<b>Universal Banking &amp; Technology in Banking sector</b>	<b>10</b>
	<p>Universal Banking &amp; Technology in Banking sector</p> <p>A) Universal Banking Concept of Universal Banking, Evolution of Universal Banking , Services to Government, Payment &amp; Settlement, Merchant Banking, Mutual Fund, Depository Services, Wealth Management, Portfolio Management Bancassurance, NRI Remittance.</p> <p>B) Technology in Banking · Features, norms and Limitations of E-banking, Mobile Banking, Internet Banking, RTGS, POS Terminal,</p>	

	NEFT, IMPS, Brown Label ATM's, White Label ATM's, Digital Signature, M-Wallets, Online opening of bank accounts – savings & current, and application for credit cards, loan. · Applicability of KYC norms in Banking Sector.	
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> [30 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

**Reference Books: -**

1. Credit risk management for Indian Banks- K. Vaidya Nathan – sage publication
- 2 Principles & Practices of Banking-2021 edition – BY IIBF- Macmillan education
3. Principles of Banking (with case studies) hardcover 2009- Modern Banking in India
4. Micro finance perspective and operations –IIBF 2006
5. The IUP Bank Management

**OPEN ELECTIVES**  
**INTRODUCTION TO WEB DESIGNING**  
**COURSE CODE: IT23106OE**

**Objectives:-**

1. To make students aware of use of web and its components.
2. To enhance self-employment skills.

**Learning Outcomes**

1. Acquire the knowledge about the Internet & its functionality, protocols, different types of web browsers & its working.
2. Develop HTML Scripting language webpage.
3. Create their own scripts.
4. Explain different HTML tags.
5. Demonstrate event handling in javascript.

**MODULES AT GLANCE**

Sr. No.	Modules	No. of hours	Credit Points
1.	<b>Internet and the World Wide Web:</b>	10	02
2.	<b>HTML5 Page layout and navigation:</b>	10	
3.	<b>Core JavaScript (Properties and Methods of Each)</b>	10	
<b>Total</b>		<b>30</b>	

SR.NO.	Modules/units	No. of hours
1.	<b>Internet and the World Wide Web:</b>	10
	<b>Internet and the World Wide Web:</b> What is the Internet? Introduction to the internet and its applications, E-	

	<p>mail, telnet, FTP, e-commerce, video conferencing, e-business. Internet service providers, domain name server, internet address, World Wide Web (WWW): World Wide Web and its evolution, uniform resource locator (URL), browsers – internet explorer, Netscape navigator, opera, Firefox, chrome, Mozilla. search engine, web saver – apache, IIS, proxy server, HTTP protocol.</p> <p><b>HTML5:</b> Introduction, Why HTML5? Formatting text by using tags, using lists and backgrounds, Creating hyperlinks and anchors.</p> <p><b>CSS:</b> Style sheets, CSS formatting text using style sheets, formatting paragraphs using style Sheets.</p>	
<b>2.</b>	<b>HTML5 Page layout and navigation</b>	<b>10</b>
	<p><b>HTML5 Page layout and navigation:</b> Creating navigational aids: planning site organisation, creating text based navigation bar, creating graphics based navigation bar, creating graphical navigation bar, creating image map, redirecting to another URL, creating division based layouts: HTML5 semantic tags, creating divisions, creating HTML5 semantic layout, positioning and formatting divisions.</p> <p><b>HTML5 Tables, Forms and Media:</b> Creating tables: creating simple table, specifying the size of the table, specifying the width of the column, merging table cells, using tables for page layout, formatting tables: applying table borders, applying background and foreground fills, changing cell padding, spacing and alignment, creating user forms: creating basic form, using check boxes and option buttons, creating lists, additional input types in HTML5, Incorporating sound and video: audio and video in HTML5, HTML multimedia basics, embedding video clips, incorporating audio on webpage.</p>	
<b>3.</b>	<b>Core JavaScript (Properties and Methods of Each)</b>	<b>10</b>
	<b>Core JavaScript (Properties and Methods of Each) : Array, Boolean,</b>	

	<p>Date, Function, Math, Number, Object, String, regExp.</p> <p><b>Documents and its associated objects:</b> document, link area, Anchor, Image, Applet, layer.</p> <p><b>Events and Event Handlers :</b> General Information about Events, Defining Event Handlers, event, onAbort, onBlur, onChange, onClick, onDbClick, onDragDrop, onError, onFocus, onKeyDown, onKeyPress, onKeyUp, onLoad, onMouseDown, onMouseMove, onMouseOut, onMouseOver, onMouseUp, onMove, onReset, onResize, onSelect, onSubmit, onUnload.</p>	
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

## VOCATIONAL SKILL COURSE

### BUSINESS ARTICULACY – I

COURSE CODE: AF23106VS

#### Objectives:-

1. To provide an overview of Prerequisites to Business Communication.
2. To make learners aware about the importance of reading and speaking skills in communication.
3. To provide an outline to effective Organizational Communication.
4. Understanding the importance of effective communication in an organization.
5. Understanding the process of communication and its effect on sharing and receiving the information.

#### Learning Outcomes

Students will be able to:

- Apply the various concepts in corporate world such as advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees
- Conduct social awareness campaigns on various issues such as child labor, piracy, discrimination of any type.
- Prepare business letters in various forms such as full block form, semi-block form, modified block form along with writing of Statement of Purpose, Job Application letter, Resume etc.
- Describe the various obstacles in communication, Importance of effective listening, Importance of business ethics, Corporate Social Responsibility, Intellectual Property Rights, and Human Rights.

#### MODULES AT GLANCE

Sr No	Modules	No of hours	Credits
1.	Business Correspondence	15	02
2.	Language and Writing Skills	15	
	<b>Total</b>	<b>30</b>	

UNIT	MODULES/UNITS	
I	<b>Business Correspondence:</b>	15

	Theory of Business Letter Writing: Parts, Structure, Layouts Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing, Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]	
<b>II</b>	<b>Language and Writing Skills</b> Reading Skills- Skimming, scanning, interpretation and public speaking Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, self-editing, etc. [Interpretation of technical data, Composition on a given situation, a short informal report etc.]	<b>15</b>

#### Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12

	Total	60
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**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

### **Reference Books**

1. Benjamin, James (1993) Business and Professional Communication Concepts End Practices
2. Ghanekar,A(1996)Communication Skills for Effective Management. Everest Publishing House, Pune.
3. Stephenson, James (1988) Principles and Practice of Commercial Correspondence, • Pilman and Sons Ltd. London

## SKILL ENHANCEMENT COURSE

### BUSINESS COMMUNICATION – I

COURSE CODE: AF23107SE

#### Objectives:-

1. To provide an overview of Prerequisites to Business Communication.
2. To make learners aware about the importance of reading and speaking skills in communication.
3. To provide an outline to effective Organizational Communication.
4. Understanding the importance of effective communication in an organization.
5. Understanding the process of communication and its effect on sharing and receiving the information.

#### Learning Outcomes:

Students will be able to:

- Apply the various concepts in corporate world such as advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees
- Conduct social awareness campaigns on various issues such as child labor, piracy, discrimination of any type.
- Prepare business letters in various forms such as full block form, semi-block form, modified block form along with writing of Statement of Purpose, Job Application letter, Resume etc.
- Describe the various obstacles in communication, Importance of effective listening, Importance of business ethics, Corporate Social Responsibility, Intellectual Property Rights, and Human Rights.

#### MODULES AT GLANCE

Sr No	Modules	No of hours	Credits
1.	Theory of Communication	15	02
2.	Obstacles to Communication in Business World	15	
	<b>Total</b>	<b>30</b>	

UNIT	MODULES/UNITS	No of hours
I	Theory of Communication	15

	<p>1. 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>2.Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>3.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>4.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>	
II	<p><b>Obstacles to Communication in Business World Problems in Communication /Barriers to Communication:</b></p> <p>1.Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>2.Listening: Importance of Listening Skills, Cultivating good Listening Skills</p> <p>3.Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labor</p>	15

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
Maximum Marks 40	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
	Attendance & Active Participation	Attendance	05
	Total		<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External [60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

### Reference Books

1. Benjamin, James (1993) Business and Professional Communication Concepts End Practices
2. Ghanekar,A(1996)Communication Skills for Effective Management. Everest Publishing House, Pune.
3. Stephenson, James (1988) Principles and Practice of Commercial Correspondence, • Pilman and Sons Ltd. London

## ABILITY ENHANCEMENT COURSES

### PRODUCTION MATRIX

COURSE CODE: AF23108AE

#### Objectives

1. To analyze consumer behavior and market dynamics.
2. To understand purchasing patterns with elasticity approach.
3. To understand consumer preference and their influence on decision making.
4. To analyze producer behavior and market dynamics.
5. To understand cost concepts and profit maximization process.

#### Learning Outcomes

Students will be able to:

- Describe business economics concepts.
- Understand the graphical approach of the economic theories.
- Apply economic tools.
- Analyze different economic activities such as production, distribution, demand, etc.
- Distinguish between individual and market behavior in the economy.
- Compare different markets on the basis of features.

#### MODULES AT GLANCE

Sr. No.	Modules	No. of hours	Credits
1	Introduction to Production Matrix	10	02
2	Demand Analysis	10	
3	Supply and Production Decision and Cost of Production Function	10	
	Total	30	

	Modules/Units	No. of hours
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<b>Module I</b>	<b>Introduction</b> 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	<b>10</b>
<b>Module II</b>	<b>Demand Analysis &amp; Consumer Behavior</b> 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 demand & elasticity of demand, Properties of Indifference Curve Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods.	<b>10</b>
<b>Module III</b>	<b>Supply and Production Decisions and Cost of Production</b> 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 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 (with business applications)	<b>10</b>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05

Maximum Marks 20	Assignment	Project/ Assignments/case studies/ viva	05
	Attendance & Active Participation	Attendance	05
	Total		<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

#### Reference Books -

1. Managerial Economics – Analysis, Problem and Cases - Mehta, P.L (S. Chand & Sons, N. Delhi, 2000)
2. Managerial Economics -Hirchey .M., , Thomson South western (2003)
3. Managerial Economics in a global economy - Salvatore, D. (Thomson South Western Singapore)
4. Principles of Economics - Frank Robert.H, Bernanke. Ben S., (Tata McGraw Hill (ed.3)
5. Principles of Economics - Gregory Mankiw., Thomson South western (2002 reprint)
6. Economics -Samuelson & Nordhas (Tata McGraw Hills, New Delhi, 2002)
7. Managerial Economics cases and concepts - Pal Sumitra, (Macmillan, New Delhi,2004)
8. Micro economics – HL Ahuja

**VALUE EDUCATION COURSE**  
**FOUNDATION COURSE – I**  
**COURSE CODE: AF23109VE**

**Objectives:-**

1. To acquaint students with the multi-cultural diversity of Indian society.
2. To understand the concept of disparity as arising out of stratification and inequality.
3. To analyze the inequalities and its manifestation in inter-group conflicts.
4. To understand the philosophy and basic features of the Indian Constitution.
5. To develop students' abilities to think about the role of youth in promoting tolerance, peace and communal harmony.
6. To acquaint the student with the basic understanding of various growing social problems in India.

**Outcomes**

Students will be able to

1. Understand the multi-cultural diversity of Indian society.
2. Project the disparity as arising out of stratification and inequality.
3. Analyze the inequalities and its manifestation in inter-group conflicts.
4. Understand the philosophy and basic features of the Indian Constitution.
5. Develop students' abilities to think about the role of youth in promoting tolerance, peace and communal harmony.

Sr. No.	Modules	No of hours	Credits
1.	Overview of Indian Society	8	<b>02</b>
2.	Concept of Disparity – I	7	
3.	Concept of Disparity – II	8	
4.	The Indian Constitution	7	
	<b>Total</b>	<b>30</b>	

	Modules/ Units	No of hours
<b>Unit - I</b>	<b>Overview of Indian Society</b>	<b>8</b>

	<ul style="list-style-type: none"> <li>a) Multi-cultural nature of Indian society with its demographic composition: population distribution according to religion, caste, and gender</li> <li>b) The linguistic diversity in India</li> <li>c) Regional variations in the context of rural, urban and tribal demography</li> <li>d) The unity in diversity</li> </ul>	
<b>Unit - II</b>	<b>Concept of Disparity - I</b> <ul style="list-style-type: none"> <li>a) The concept of disparity as arising out of social stratification and inequality</li> <li>b) The issues faced by the Minorities and elderly population</li> <li>c) The inequalities faced by persons with disabilities and to know about various welfare schemes available to them</li> <li>d) Role of NGO's in addressing the problems of elderly and persons with disabilities</li> </ul>	<b>7</b>
<b>Unit - III</b>	<b>Concept of Disparity - II</b> <ul style="list-style-type: none"> <li>a) The inequalities manifested due to the caste system and inter-group conflicts arising thereof</li> <li>b) The causes and effects of conflicts arising out of regionalism and linguistic differences</li> <li>c) Inter-group conflicts arising out of communalism</li> <li>d) Role of youth in promoting tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society.</li> </ul>	<b>8</b>
<b>Unit – IV</b>	<b>The Indian Constitution</b> <ul style="list-style-type: none"> <li>a) Evolution of the Indian Constitution</li> <li>b) Philosophy of the Constitution as set out in the Preamble</li> <li>c) Salient features of the Indian Constitution</li> <li>d) Fundamental Duties of the Indian Citizens</li> </ul>	<b>7</b>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

**INDIAN KNOWLEDGE SYSTEM**  
**HISTORY OF ACCOUNTING AND AUDITING IN INDIA**  
**COURSE CODE: AF23110IK**

**Objectives:-**

1. To integrate the concepts, ideas and constructs of Accounting and Auditing based on India's ancient wisdom in modern discipline of knowledge.
2. To assimilate the Indian knowledge system in accounting and adapt it for application in current scenario

**Objectives**

After completing the course, students will be able to:

1. Describe the historical background of Indian Accounting and Auditing.
2. Identify various phases and development in the Indian Accounting
3. Compare the ancient and current Indian Accounting system
4. Explain the concept of Accounting and Auditing in ancient India.

Sr. No.	Modules	No of hours	Credits
1.	Introduction to Ancient Accounting and Auditing	15	02
2.	History and evolution of Accounting & Auditing in India	15	
<b>Total</b>		<b>30</b>	

	Modules/ Units	No of hours
<b>Unit - I</b>	Introduction to History of Accounting	<b>15</b>
	<p><b>Overview and Origin of Accounting</b>  Accounting In Mesopotamia, circa 3500 B.C.,History of Accounts-Timeline, Accounting In Ancient Egypt, China, Greece and Rome, Medieval Accounting ,Birth of Double Entry Book keeping, Pacioli's System: Memorandum, Journal and Ledger</p> <p><b>Accounting and Auditing in Ancient India : Arthashastra</b>  Mourya empire and Kautalya's Arthashastra,Budget Accounts and Audit:Revenue budgeting,Maintenance of Accounts</p>	

	<p>books, Classification of Receipts and Expenditure, Responsibility of Accountant, Treasury and Auditor &amp; Verification, Understanding management accounting in Arthashastra, Building ethical culture, Verification and Auditing</p> <p><b>Rise of Indian Accountants &amp; Legends from Indian Accounting traditions</b></p> <p>Historical Background, Emergence of Indian accountants, Father of the accountancy profession in India Shri Kalyan Subramani Aiyar (1859-1940), Shri S. B. Billimoria (1877-1958), Shri Sorabji S. Engineer (1883-1973), Rai Bahadur Shri Balak Ram Pandya (1882-1966), Shri G. P. Kapadia (1905-1983)</p>	
<b>Unit - II</b>	<b>Evolution and Regulatory Bodies</b>	<b>15</b>
	<p>Evolution of accounting in major jurisdiction – America and UK, Accounting in modern India, Roadmap of IND AS, Evolution of Audit, Impact of Computerization, Changing role of Auditors and accountants, Phase of accounting in India</p> <p><b>Development in Government Accounting</b></p> <p>Definition and Importance, Separation of accounting from auditing, Advantage, disadvantage and present position, Revised Accounting structure</p> <p><b>Regulatory bodies</b></p> <p>ICAI, CAG, NAFRA, India and International Boards</p>	

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

<b>Type of Evaluation</b>	<b>Types of Question</b>	<b>Marks</b>
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

### **Recommended References Books**

Bhattacharyya, A. K. (1988). Modern accounting concepts in Kautilya's Arthashastra. Calcutta: Firma KLM Private.

Kapadia, G. P. (1972). History of the accountancy profession in India. New Delhi: Institute of Chartered Accountants of India.

**Semester II**  
**MAJOR**  
**ACCOUNTING – III (FINANCIAL ACCOUNTING- II)**  
**COURSE CODE: AF23201MM**

**Objectives:-**

1. To understand the applicability of Single entry and double entry accounting systems in the preparation of final accounts.
2. To understand the procedure and treatment for determination of insurance claims.
3. To acquaint the knowledge of methods of maintaining branch accounts.
4. To understand the accounting treatment of marine business.
5. To understand the terms related to consignment and its accounting treatment

**Learning Outcomes**

Students will be able to:

- Describe the concept of fire insurance and the conversion method of incomplete records.
- Identify and classify the expenditures and incomes.
- Compare the accounting from the incomplete records and final accounts.
- Explain the concept of consignment accounting and voyage accounting.
- Evaluate the profitability of different forms of concerns.

Sr. No.	Modules	No of hours	Credits
1.	Accounting from Incomplete Records	15	<b>04</b>
2.	Consignment & Voyage accounting	15	
3.	Branch Accounts	15	
4.	Fire Insurance Claims	15	
	<b>Total</b>	<b>60</b>	

	Modules/Units	No of hours
<b>Unit-I</b>	<b>Accounting from Incomplete Records</b> Introduction	<b>15</b>

	Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	
<b>Unit-II</b>	<b>Consignment &amp; Voyage accounting</b> Accounting for Consignment Transactions Accounting for Voyage:- Introduction, Meaning, Objectives, Incomes –Expenses, Special items and Terms, Preparation of Voyage Account, Practical Questions	<b>15</b>
<b>Unit-III</b>	<b>Branch Accounts</b> Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books, Debtors Method, Stock and Debtors Method	<b>15</b>
<b>Unit-IV</b>	<b>Fire Insurance Claims</b> Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	<b>15</b>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		<b>Total</b>	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External</b>	Q.1 Objective Questions	15

<b>[60 Marks]</b>	(Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

**Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.**

#### **Recommended References Books**

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd.
- Financial Accounting by P.C. Tulsian, Pearson Publications
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper
- Back Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd.
- Financial Accounting by V. Rajasekaran, Pearson Publications

**MAJOR**  
**ACCOUNTING – IV (AUDIT – I)**  
**COURSE CODE: AF23202MM**

**Objectives:-**

1. To understand about the basic working knowledge of Auditing
2. To understand about audit reporting, theories and methodologies of Auditing
3. To acquaint the students with general procedures involved in conducting an Audit.

**Learning Outcomes**

Students will be able to:

- To describe the concepts of auditing standards and principles of auditing.
- To design an audit program of a firm.
- To execute the procedures of Auditing.
- To evaluate the correctness of the financial statements.

Sr.No.	Modules	No. of hours	Credit Points
1.	<b>Introduction to Auditing</b>	<b>15</b>	<b>02</b>
2.	<b>Audit Planning, Procedure and Documentation</b>	<b>15</b>	
	<b>Total</b>	<b>30</b>	

Sr. No	Modules/Units	No. of hours
1.	<b>Introduction to Auditing:</b> Basics - Errors and Frauds - Principles of Audit - Types of Audit – Miscellaneous - Accounting Concepts Relevant to Auditing Materiality, Going Concern	<b>15</b>
2.	<b>Audit Planning, Procedures and Documentation</b>	<b>15</b>

	Audit Planning - Audit Programme - Audit working Papers - Audit Notebook	
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
	Total		<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External [60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

**Recommended References Books**

1. Taxman's Audit of Financial Statements.
2. Advanced Auditing & Professional Ethics.
3. Auditing & Corporate Governance.

**MINOR**  
**FINANCE – II (FINANCIAL SERVICES II)**  
**COURSE CODE: AF23203MN**

**Objectives:-**

1. To acquaint students with the basic introduction of components of the financial systems which will help them
2. To make learners aware about the financial services in detail
3. To introduce fund-based and fees-based financial services provided by financial companies and its importance in the present position in the Indian financial sector.

**Learning Outcomes**

After completing the course, students will be able to:

1. Describe the leasing, financing and venture capital.
2. Identify and classify the different finances available.
3. Comparison between leasing and housing leasing
4. Explain credit rating, venture capital and plastic money.

Sr. No.	Modules	No. of Hours	Credits
1	Financial Services and its Mechanism	15	02
2	Consumer Finance and Credit Rating	15	
	<b>Total</b>	<b>30</b>	

	Modules/Units
<b>Unit – I</b>	<p><b>Financial Services and its Mechanism:</b></p> <p>a) LEASING:  Meaning, Type of Lease – Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing, Leasing V/s Hire-purchase.</p> <p>b) HOUSING FINANCE:</p>

	<p>Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources 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</p> <p>c) VENTURE CAPITAL: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p>
<b>Unit – II</b>	<p><b>Consumer Finance and Credit Rating:</b></p> <p>a) CONSUMER FINANCE: Introduction, Sources, Type 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>b) PLASTIC MONEY: Growth of Plastic Money Services in India, Type of Plastic Cards – Credit Card – Debit Card – Smart Card – Add – on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. Smart Cards – Features, Types, Security Features and Financial Applications</p> <p>c) CREDIT RATING: Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating.</p>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05

Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External [60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

#### **Recommended References Books**

- M. Y. Khan, Financial Services, 10<sup>th</sup> Edition McGraw Hill
- Dr. S. Gurusamy, Financial Service, 2<sup>nd</sup> Edition Mcgrawhil HED
- Sunil Lalchandani, Innovative Financial Services, 1st Edition, Himalaya Publishing House
- E, Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House
- Desai V., The Indian Financial System nd Development, Mumbai, Himalaya
- Gordon & Natarajan, Financial Markets & Institutions, Himalaya.
- V.S. Kannan, Vaibhav Ashar, Manan Prakashan .
- Dr.Chandra Hariharan Iyer, Suraj Agrawal, Vipul Publication

**OPEN ELECTIVES**  
**BUSINESS ECONOMICS – I**  
**COURSE CODE: AF23204OE**

**Objectives:-**

1. To understand various markets and profit maximization process under different types of markets.
2. To understand pricing practices in the economy.
3. To enhance understanding of micro level functioning of the economy.

**Learning Outcomes**

Students will be able to:

- Describe business economics concepts.
- Understand the graphical approach of the economic theories.
- Apply economic tools.
- Analyze different economic activities such as production, distribution, demand, etc.
- Distinguish between individual and market behavior in the economy.
- Compare different markets on the basis of features.

Sr. No.	Modules	No. of Lectures	Credits
1	Market Structure	15	02
2	Pricing Practices	15	
	<b>Total</b>	<b>30</b>	

	Modules/Units
<b>Module I</b>	<b>Market structure:</b> Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition ,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

	<p>Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising.</p> <p>(topics to be taught using case studies from real life examples)</p> <p>Oligopolistic markets: key attributes of oligopoly</p>
<b>Module II</b>	<p><b>Pricing Practices:</b></p> <p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing</p> <p><b>(case studies on how pricing methods are used in business world)</b></p>

### Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

### Recommended References Books

1. Managerial Economics – Analysis, Problem and Cases - Mehta, P.L (S. Chand & Sons, N. Delhi, 2000)
2. Managerial Economics -Hirchey .M., , Thomson South western (2003)

3. Managerial Economics in a global economy - Salvatore, D. (Thomson South Western Singapore)
4. Principles of Economics - Frank Robert.H, Bernanke. Ben S., (Tata McGraw Hill (ed.3)
5. Principles of Economics - Gregory Mankiw., Thomson South western (2002 reprint)
6. Economics -Samuelson & Nordhas (Tata McGraw Hills, New Delhi, 2002)
7. Managerial Economics cases and concepts - Pal Sumitra, (Macmillan, New Delhi,2004)
8. Micro economics – HL Ahuja

## OPEN ELECTIVES

### FUNDAMENTALS OF MARKETING

**COURSE CODE: MS23204OE**

**Objective:** To make the students aware about Management philosophy towards business, customers and employees.

#### **Learning Outcomes:**

**After completion of this course learner will be able:**

- To understand the basics of management.
- To study functions of management.
- To apply the management principles in his / her real life
- To plan and organise different activities and events

Sr. No.	Modules	No. of Lectures	Credits
1	Introduction to Management	10	<b>02</b>
2	Functions & Principles of Management	10	
3	Introduction to Leadership, Motivation, Direction & Coordination.	10	
	<b>Total</b>	<b>30</b>	

	<b>Modules/Units</b>
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<b>Module I</b>	<b>Introduction to Management</b> <ul style="list-style-type: none"> <li>• Management: Concept, Significance, Role &amp; Skills, Levels of Management, Managerial Grid.</li> <li>• Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach</li> <li>• Case Study</li> </ul>
<b>Module II</b>	<b>Functions &amp; Principles of Management</b> <ul style="list-style-type: none"> <li>• Functions of Management</li> <li>• MBO &amp; MBE</li> <li>• Planning &amp; Organizing</li> <li>• Departmentation, Span of Control, Delegation</li> </ul>
<b>Module III</b>	<b>Introduction to Leadership, Motivation &amp; Coordination.</b> <ul style="list-style-type: none"> <li>• Meaning, Characteristics, Styles and Qualities of Good Leader, Ways to develop leadership skill</li> <li>• Directing: Meaning and Process</li> <li>• Co-ordination as an Essence of Management</li> <li>• Biography of some great leaders form India &amp; out of India as well</li> <li>• Team Building</li> </ul>

**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

### Recommended References Books

- The Practice of Management by Peter F. Drucker.
- Management: Tasks, Responsibilities and Practices by Peter. F. Drucker.
- People and Performance by Peter F. Drucker.
- Management: Global Edition by Stephen P. Robbins and Mary A. Coulter.

**OPEN ELECTIVES**  
**CURRENT AFFAIRS**  
**COURSE CODE: MM23204OE**

**Outcomes:**

CO1. To provide learners with overview on current developments in various fields.

CO2. To generate interest among the learners about burning issues covered in the media

CO3. To equip them with basic understanding of politics, economics, environment and technology so that students can grasp the relevance of related news.

CO4. Twenty minutes of newspaper reading and discussion is mandatory in every lecture

Sr. No.	Modules	No. of Lectures	Credits
1	Current National Stories	07	<b>02</b>
2	Polity And Governance	06	
3	International Affairs	03	
4	Maharashtra Issues	06	
5	Technology	08	
	<b>Total</b>	<b>30</b>	

	Modules/Units	Lectures
<b>I</b>	<b>Current National stories</b>	<b>07</b>
1.	Two political stories of national importance.	
2.	Political leaders: news makers of the season (Brief profile of any two)	
3.	One dominating economic /business news	
4.	One dominating environment news stories	
5.	One story of current importance from any other genre	
	<b>Polity and governance</b>	<b>06</b>
1.	Ministries of Government of India	

	Autonomous government bodies	
<b>2.</b>	<b>Communal tensions</b> Review of latest episodes of communal tensions	
<b>3.</b>	<b>The tensions in J&amp;K</b> Background, Political players Update on the current situation	
<b>4.</b>	<b>Review of any three two Central Government projects and policies</b>	
<b>International Affairs</b>		<b>03</b>
<b>1.</b>	<b>Security Council</b> Structure and role	
<b>2.</b>	<b>Role of United Nations, General Assembly, Other main organs of the UNO</b>	
<b>Maharashtra Issues</b>		<b>06</b>
<b>1.</b>	An update on the current political dynamics of Maharashtra	
<b>2.</b>	News relating to the marginalized and displaced tribes	
<b>3.</b>	The latest news on floods and drought, unemployment, health issues, etc	
<b>Technology</b>		<b>08</b>
<b>1.</b>	<b>Mobile Application for Journalists</b> Mobile apps help in content creation Examples of Mobile apps used by journalists worldwide	
<b>2.</b>	<b>Artificial Intelligence &amp; Content Automation Tools</b> Introduction to AI and data science Introduction to Content Automation tools Examples of content automation tools in content creation	
<b>3.</b>	<b>Augmented Reality &amp; Virtual Reality in Media</b> Introduction to Augmented Reality Introduction to Virtual Reality Examples of Augmented Reality games and apps Examples of Virtual Reality news websites worldwide	
<b>4.</b>	<b>Digital Gaming Industry</b> Introduction to Digital Gaming Industry	

<b>5.</b>	<b>Digital gaming in India</b> Overview of Indian digital gaming	
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
Maximum Marks 20	Assignment	Project/ Assignments/case studies/ viva	05
	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> <b>[30 Marks]</b>	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length theory Question	10
	Q.4 Full length theory Question	10
	Total	30

## VOCATIONAL SKILL COURSES

### BUSINESS ARTICULACY – II

COURSE CODE: AF23206VS

#### Objectives:-

1. Learners can identify key principles in Business Communication.
2. Learners get familiar with different processes and considerations in business writings.
3. Learners learn to create a presentation using slides and other visual aids.
4. Learners learn the proceedings of meetings along with modern techniques.

#### Outcomes

Students will be able to:

- Describe presentation process, various aspects of group communication, business correspondence.
- Understand and conduct interviews of various types along with meetings and conferences.
- Prepare effective and informative power point presentations using audio-visual techniques and various other animations.
- Write various trade letters such as letter of inquiry, letter of complaint, letter under Right to Information Act along with report and summary writing.

Sr. No.	Modules	No of lectures	Credits
1.	<b>Business Correspondence</b>	15	02
2.	<b>Language and Writing Skills</b>	15	
	<b>Total</b>	<b>30</b>	

Sr. No.	Modules/units
Mod - I	<b>Business Correspondence</b> <b>Trade Letters:</b> 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.]
Mod - II	<b>Language and Writing Skills</b>

	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarizations: Identification of main and supporting/sub points Presenting these in a cohesive manner
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
Maximum Marks 40	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
	Attendance & Active Participation	Attendance	05
		Total	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External [60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

**Recommended References Books**

1. Benjamin, James (1993) Business and Professional Communication Concepts End Practices
2. Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence? N.T.C.Publishing Group USA.
3. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.

## SKILL ENHANCEMENT COURSES

### BUSINESS COMMUNICATION – II

COURSE CODE: AF23207SE

#### Objectives:-

1. Learners can identify key principles in Business Communication.
2. Learners get familiar with different processes and considerations in business writings.
3. Learners learn to create a presentation using slides and other visual aids.
4. Learners learn the proceedings of meetings along with modern techniques.

#### Outcomes

Students will be able to:

- Describe presentation process, various aspects of group communication, business correspondence.
- Understand and conduct interviews of various types along with meetings and conferences.
- Prepare effective and informative power point presentations using audio-visual techniques and various other animations.
- Write various trade letters such as letter of inquiry, letter of complaint, letter under Right to Information Act along with report and summary writing.

Sr. No.	Modules	No of lectures	Credits
1.	Presentation Process	15	02
2.	Group Communication	15	
	<b>Total</b>	<b>30</b>	

Sr. No.	Modules/units
Mod - I	<b>Presentations Skills:</b> (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 Presentation Skills - Instead of Presentation skills it should be Presentation process (planning: Brain storming, mind map, concept map, chunking etc., executing, impressing: use of templates, visual communication, effective use of graphics) and it should be consider for external examination instead of tutorials.

Mod - II	<p><b>Group Communication</b></p> <p><b>1. Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</p> <p><b>2. Meetings:</b> 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</p> <p><b>3. Conference:</b> Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing</p> <p><b>4. Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</p>
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	<b>40</b>

Type of Evaluation	Types of Question	Marks
<b>External [60 Marks]</b>	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

**Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.**

**Recommended References Books**

1. Benjamin, James (1993) Business and Professional Communication Concepts End Practices
2. Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence? N.T.C.Publishing Group USA.
3. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.

## ABILITY ENHANCEMENT COURSES

### INVESTMENT MATHEMATICS

COURSE CODE: AF23208AE

#### Outcomes

Students will be able to:

- Create the mathematical records of business operations.
- Evaluate the financial formulas, fractions; measurements involved in interest calculation which helps to run the business efficiently
- Utilize mathematical formulae to analyse investments and returns in form of profits, interests and dividends.
- Apply different business mathematical formulae to solve business and finance problems and also real life problems

Sr. No.	Modules	No. of Lectures	Credit Points
1.	Interest and Annuity	15	02
2.	Shares and Mutual Fund	15	
Total		30	

SR.NO.	Modules/units
1.	Interest and Annuity
	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.
2.	Shares and Mutual Fund
	Shares – Concept, Face value, Market value, Dividend, Equity shares, Preference shares, Bonus shares.

Mutual fund – Simple problem on calculation of Net income after considering entry load, exit load, dividend, change in Net Asset Value.
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**Evaluation Pattern:**

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b> [30 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	05
	Q.2 Short length theory Question	05
	Q.3 Full length Question	10
	Q.4 Full length Question	10
	Total	30

**Recommended References Books**

- 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.

## VALUE EDUCATION COURSE

### FOUNDATION COURSE – II

COURSE CODE: AF23209VE

#### Objectives:-

1. To acquaint students with the concepts of globalization, liberalization and privatization
2. To make students aware of the origin and evolution of the concept of Human Rights
3. To make students understand the importance of the concepts of ecology and environmental and its impact on human life
4. To create awareness about the importance of sustainable development among students
5. To highlight the causes and impact of stress and conflicts arising in the society
6. To equip students with some coping and management techniques to deal with stress and conflicts.

Sr No	Modules	No of hours	Credits
1.	<b>Globalization &amp; Indian Society</b>	7	02
2.	<b>Human Rights</b>	8	
3.	<b>Ecology</b>	7	
4.	<b>Understanding Stress &amp; Conflicts – It's Management</b>	8	
	<b>Total</b>	<b>30</b>	

	Modules/ Units
<b>Unit - I</b>	<b>Globalization &amp; Indian Society</b>  a. Understanding the concepts of liberalization, privatization and globalization  b. Growth of Information technology and communication and its impact on everyday life  c. Impact of globalization on industry; changes in employment and increasing migration  d. Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides

<b>Unit - II</b>	<b>Human Rights</b> <ol style="list-style-type: none"> <li>Concept of Human Rights – Its origin and evolution</li> <li>The Universal Declaration of Human Rights</li> <li>Human Rights constituents with special reference to Fundamental Rights and stated in the Indian constitution</li> <li>Directive Principles of the State Policy enshrined in Indian Constitution</li> </ol>
<b>Unit - III</b>	<b>Ecology</b> <ol style="list-style-type: none"> <li>Concept of Ecology and Environment</li> <li>Environmental degradation – Its causes and impact on human life</li> <li>Sustainable development – concept and components</li> <li>Role of an Indian individuals and organizations in environment protection movement</li> </ol>
<b>Unit – IV</b>	<b>Understanding Stress &amp; Conflicts – It’s Management</b> <ol style="list-style-type: none"> <li>Agents of socialization and their role in development of the individual</li> <li>Stress: Causes, impact and coping Mechanism</li> <li>Conflict: Meaning, Types and Ways of Resolutions</li> <li>Abraham Maslow’s Theory of Self-Actualization</li> </ol>

#### Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Objectives	05
		Short length Questions (Any 1 of 2)	05
	Assignment	Project/ Assignments/case studies/ viva	05
Maximum Marks 20	Attendance & Active Participation	Attendance	05
		Total	<b>20</b>

Type of Evaluation	Types of Question	Marks
<b>External</b>	Q.1 Objective Questions	05

