

As Per NEP 2020

University of Mumbai



Title of the program

- A-** U.G. Certificate in Accounting & Finance
- B-** U.G. Diploma in Accounting & Finance
- C-** B.Com. Accounting & Finance
- D-** B.Com. (Hons.) in Accounting & Finance
- E-** B.Com. (Hons. with Research) in Accounting & Finance

Syllabus for B.COM (Accounting & Finance)

Semester – I to VI

Ref: GR dated 20th April, 2023 for Credit Structure of UG

**(With effect from the academic year 2024-25
Progressively)**

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program		
	O: _____ A	A	U.G. Certificate in Accounting & Finance
	O: _____ B	B	U.G. Diploma in Accounting & Finance
	O: _____ C	C	B.Com. Accounting & Finance
	O: _____ D	D	B.Com. (Hons.) in Accounting & Finance
	O: _____ E	E	B.Com. (Hons. with Research) in Accounting & Finance
2	Eligibility	A	As per University rules and regulations issued from time to time. OR Passed Equivalent Academic Level 4.0
	O: _____ A		
	O: _____ B	B	Undergraduate Certificate in Accounting & Finance Academic Level 4.5
	O: _____ C	C	Undergraduate Diploma in Accounting & Finance Academic Level 5.0
	O: _____ D	D	Bachelor of Accounting & Finance with minimum CGPA of 7.5 Academic Level 5.5
	O: _____ E	E	Bachelor of Accounting & Finance with minimum CGPA of 7.5 Academic Level 5.5
3	Duration of program	A	One Year
	R: _____		
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity		
	R: _____	80	

5	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
6	R: _____ Standards of Passing	40%
7	Sem. I & II Credit Structure R: _____ A R: _____ B Sem. III & IV Credit Structure R: _____ C R: _____ D Sem. V & VI Credit Structure R: _____ E R: _____ F	Attached herewith
8	Semesters	A Sem I & II B Sem I, II, III& IV C Sem I, II, III, IV, V & VI D Sem I, II, III, IV, V, VI, VII & VIII E Sem I, II, III, IV, V, VI, VII & VIII
9	Program Academic Level	A 4.5 B 5.0
		C 5.5
		D 6.0
		E 6.0
10	Pattern	Semester
11	Status	New
12	To be implemented from Academic Year Progressively	From Academic Year: 2024-25

Sign of the BOS
Dr. Arvindkumar
Shankarlal Luhar
Board of Studies:
B.Com (Accounting & Finance)

Sign of the
Offg. Associate Dean
Dr. Ravikant Balkrishna
Sangurde
Faculty of Commerce

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management

Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce & Management

Preamble

1. Introduction

The complexities of the 21st-century business world demand a new kind of professionalism, and a Bachelor of Commerce (B.Com.) in Accounting and Finance program equips learners with the skills to excel on a global stage. This degree goes beyond basic accounting by focusing on the international landscape. Learners will gain a strong foundation in international accounting standards, financial regulations, and currency fluctuations, making learners an asset in a globalized marketplace. Furthermore, the program sharpens learner's data analysis skills, crucial for interpreting financial information, generating reports, and using accounting software – all essential for informed decision-making on a global scale.

2. Aims and Objectives

1. To prepare graduates for successful careers in accounting, finance, and related fields on a global scale.
2. Equip learners with a comprehensive understanding of accounting principles, financial management, cost accounting, taxation, and financial analysis.
3. Foster awareness of ethical and sustainable practices in global business operations.
4. Cultivate critical thinking and decision-making abilities for sound financial judgment in a global context.
5. Prepare students for pursuing professional certifications in accounting and finance (e.g., CA, CPA, CFA).

3. Learning and Outcomes

PO1: Learners will possess a comprehensive understanding of international accounting standards, financial regulations, and currency fluctuations, allowing them to analyze and navigate complex financial situations on a global scale.

PO2: Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.

PO3: Communicate financial information effectively with diverse stakeholders in a globalized business environment.

PO4: Learners will apply ethical principles and sustainability considerations within accounting and finance, understanding their impact on global business operations.

PO5: Learners will be well-prepared to pursue professional certifications in accounting and finance (e.g., CA, CPA, CFA) and demonstrate the necessary skills and knowledge to succeed in the globalized accounting and finance professions.

4. Any other point (if any)

The future of finance is about more than just numbers. As a BAF learner, when coupled with certificate courses the learner is positioned to be at the forefront of emerging trends like blockchain technology for secure transactions, artificial intelligence for smarter financial modeling, and sustainable finance practices that prioritize environmental and social impact alongside profit. With a B. Com in Accounting and Finance, learner be equipped to not only navigate the traditional landscape but also shape the future of this dynamic field.

1) Credit Structure of the Program B. Com (Accounting & Finance) Sem I, II, III, IV, V & VI

Under Graduate Certificate in Accounting & Finance

Credit Structure (Sem. I & II)

	R: _____ A									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT , FP, CE P, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	Financial Accounting-I (04) Auditing-I (02)			2+2	Vocational Skills in Accounting & Finance Paper -I (02) Vocational Skills in Accounting & Finance Paper -II (02)	AEC :2, VEC :2, IKS: 2	CC:2	22	UG Certificate 44
R: _____ B										
	II	Financial Accounting - II (04) Auditing-II (02)		2	2+2	Vocational Skills in Accounting Paper -III (02) Vocational Skills in Accounting & Finance Paper -IV (02)	AEC :2, VEC :2	CC:2	22	
	Cum Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

Under Graduate Diploma in in Accounting & Finance

Credit Structure (Sem. III & IV)

Undergraduate Programs in University

R: _____ C										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC , VEC ,IKS	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Financial Accounting- III (04) Cost Accounting- I (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –V (02)	AEC: 2	FP: 2 CC:2	22	UG Diploma 88
R: _____ D										
	IV	Financial Accounting- IV (04) Cost Accounting- II (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –VI (02)	AEC: 2	CEP: 2 CC:2	22	
	Cu m Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

B.Com. (Accounting & Finance)

Credit Structure (Sem. V & VI)

Undergraduate Programs in University

		R: _____ E									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree / Cum. Cr.	
		Mandatory	Electives								
5.5	V	Financial Accounting V (04) Direct & Indirect Tax- I (Direct Tax) (04) Management Accounting I (02)		4	4	2+2	Vocational Skills in Accounting & Finance Paper – VII (02)		FP/CEP :2	22	UG Degree 132
		R: _____ F									
	VI	Financial Accounting VI (04) Direct & Indirect Tax- II (Indirect Tax) (04) (04) Management Accounting II (02)		4	4	2+2			OJT :4	22	
	Cum Cr.	48		8	18	12	8+6	8+4+2	8+6+4	132	

Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Sem. - I

Course	Financial Accounting-I (Semester I; Level 4.5)	Credits	04
Type	Major: Mandatory	No of Teaching hours	60
Evaluation/Assessment	100 marks- 60 marks semester end evaluation and 40 marks continuous evaluation		

Course Objectives

CO1	To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability. To articulate the applicability and valuation of selected Accounting Standards.
CO2	To ascertain the process of preparation of final accounts for a proprietary manufacturing firm.
CO3	To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store.
CO4	To illustrate the principles of hire purchase accounting through the preparation of journal, ledger, and disclosure in the balance sheet in the books of hirer and vendor.

Learning Outcomes

LO1	The learner will be able to identify and explain the various accounting concepts and conventions applicable to the accounting system. The learner will be able to identify, summarize, distinguish the purpose of policies and compute the valuation of selected Accounting Standards.
LO2	The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts.
LO3	The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store.
LO4	The learner will be able to calculate the interest on the outstanding balance and prepare the journal, and ledger in the books of the hirer and vendor involved in the hire purchase system.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Introduction to Accounting Concepts and Accounting Standards.	15
2	Final Accounts of Manufacturing Concern.	15
3	Departmental Accounts.	15
4	Accounting for Hire Purchase.	15
		60

Module No	Content	No of Hours
1	<p><u>Introduction to Accounting Concepts & Accounting Standards.</u></p> <ul style="list-style-type: none"> • Brief Overview of Accounting Concepts and Conventions. • Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss. • Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. • AS – 1 Disclosure of Accounting Policies. (Inclusive of small case studies) • AS – 2 Valuation of Inventories. (Inclusive of small case studies) • AS - 9 Revenue Recognition. (Inclusive of small case studies) • Meaning of Inventories • Cost for Inventory Valuation. • Inventory Systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning, Importance and Difference. • Methods of Stock Valuation as per AS – 2: (Practical Illustrations) • FIFO and Weighted Average Method only. • Computation of Valuation of Inventory as on Balance Sheet Date: (If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet) 	15
2.	<p><u>Final Accounts of Manufacturing Concern</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Components of Final Accounts of Manufacturing Concern (Proprietary Firm). • Closing and Adjustment Entries in Final Accounts of Manufacturing Concern. • Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet. 	15
3.	<p><u>Departmental Accounts</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Basic Principles of Departmental Accounts. • Allocation of Expenses. • Inter-Departmental Transfers at Cost / Invoice Price. • Preparation of Final Accounts. 	15
4	<p><u>Accounting for Hire Purchase</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Basic Principles of Hire Purchase Accounting. • Methods of accounting for hire purchase. • 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). 	15

Reference Books:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting by Leslie Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
7. Jha, Luhar & Sharma, Financial Accounting -I, Himalayan Publication, Mumbai.
8. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
9. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
10. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
11. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
13. Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
14. Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
Q4	Practical/ Theory	15
Q5	Practical/ Theory	15
Q6	Practical/ Theory	15
	TOTAL	60

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Continuous Evaluation: Internal (40 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10

Course	Auditing- I (Semester I; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/Assessment	50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation		

Aims and Objectives

CO1	To introduce basics of auditing, principles of auditing, types of audits and types of errors and frauds.
CO2	To enable learners to plan the audit, know the procedures required to conduct an audit and maintenance of required documentation as per SA for audit evidence.

Learning Outcomes

LO1	Learners will be able understand the meaning, need for, importance, types of auditing and distinguish between errors and frauds.
LO2	Learners will be understanding how an auditor should plan an audit, conduct audit procedures and prepare documentation required as per SA 230.

MODULES AT GLANCE

Module No	Unit	Content	No of Hours
1	I	Introduction to Auditing	08
	II	Principles of Audit	07
2	III	Audit Planning, Procedures and Documentation: Audit planning & program	08
	IV	Audit Planning, Procedures and Documentation: Audit working papers	07
			30

Module No	Content	No of Hours
1	<p><u>Unit 1: Introduction to Auditing</u></p> <ul style="list-style-type: none"> • Basics: Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit. • Errors and Frauds: Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in respect of Fraud. <p><u>Unit II: Principles of Audit</u></p> <ul style="list-style-type: none"> • Principles: Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and work performed by others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting. • Types of Audits: Meaning, Advantages and Disadvantages of: Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Cost Audit, Green Audit, Gender Audit, Statutory Audit, Social Audit and CSR Audit. 	08 07
2.	<p><u>Unit III - Audit Planning, Procedures and Documentation: Audit Planning & Program</u></p> <ul style="list-style-type: none"> • Audit Planning: Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with Client, Overall Audit Plan. • Audit Program: Meaning, Factors to be considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach. <p><u>Unit IV - Audit Planning, Procedures and Documentation: Audit Working Papers</u></p> <ul style="list-style-type: none"> • Audit working Papers: Meaning, Importance, Factors determining form and contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client Books • Audit Notebook: Meaning, Structure, Contents, General Information, Current Information, and Importance. 	10
		05

Reference Books:

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
4. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
5. Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
6. Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
7. Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
8. Jha & Shah, (2018) Advance Auditing, Himalayan Publication, Mumbai.

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

Course	Vocational Skills in Accounting and Finance Paper – I (Introduction to Financial Functions) (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation		

Preface

The complexity of financial data and the increasing demand for data-driven insights make Excel proficiency a vital skill across industries. In today's digital age, proficiency in Microsoft Excel has become an indispensable skill, particularly for individuals pursuing careers in finance and business.

This course aims to fulfill the need for Excel proficiency among new generation learners, preparing them for the challenges of the modern workplace. By the end of the course, learners will emerge with the confidence and proficiency to leverage Excel as a powerful tool for financial analysis and reporting. Whether they are aspiring finance professionals, business analysts, or entrepreneurs, this course will provide them with a competitive edge in today's data-driven economy.

Aims and Objectives

CO1	To familiarize learners with the Excel interface and basic functions.
CO2	To enable learners to use Excel for arithmetic operations, data analysis, and formatting.
CO3	To introduce learners to financial functions manually and in excel.

Learning Outcomes

On successful completion of the course,

LO1	Learners will proficiently navigate the Excel interface, utilizing tabs and functions effectively.
LO2	Learners will be able to perform arithmetic operations and data analysis tasks using Excel, enhancing their analytical skills.
LO3	Learners will be able to use Excel functions for financial calculations, enhancing their financial analysis and decision-making capabilities.

Module No	Content	No of Hours
1. Excel Basics	<ul style="list-style-type: none"> Introduction to Excel Understanding the Excel interface: Tabs and its function. Basic Excel functions and formulas: Arithmetic Operations, SUM Function, Average Function, MAX/MIN Function, Count Function. Use of Artificial Intelligence Tool for generating formulas and custom formatting. Formatting in Excel: Table, Rows and Layout. 	15
2. Financial Functions in Excel	<ul style="list-style-type: none"> Understanding financial functions: Present Value, Future Value, Net Present Value and Internal Rate of Return and its calculation manual and using excel. Depreciation functions: Straight Line Depreciation and Reducing Balance method and its calculation manual and using excel. 	15

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required.

Information: Model question paper for external exam will be provided during the workshops.

Reference Books

1. Quick course in Micro-soft office - Joyce Cox, Polly Orban
2. Office 2019 complete reference - Stephen L.Nelson
3. Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
4. Mastering Office 2013 - GimiCouster
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
6. Mastering Microsoft Excel Functions and Formulas 2010 by Web Tech Solutions
7. Microsoft Excel: Shortcut keys and Formulas 2021 by Kabir Das

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

Course	Vocational Skills in Accounting & Finance Paper – II (Preparation of Financial Budgets) (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation		

Preface

In today's fast-paced business environment, organizations rely heavily on accurate financial budgets to make informed decisions and allocate resources effectively. Excel has emerged as the go-to tool for budget preparation due to its versatility and powerful features. This course aims to equip learners with the excel skills needed to excel in financial budgeting and analysis.

Through this course, learners will not only gain a solid understanding of financial budgeting fundamentals but also master the use of Excel for budget preparation. They will learn to set up excel worksheets, import data from various sources, and utilize Excel's functions for efficient data analysis. Additionally, learners will be trained to create Pivot tables and charts to visualize budgetary information effectively.

The need for this course is evident in today's job market, where employers seek candidates with strong excel skills for financial analysis roles. By enhancing their excel proficiency, learners will not only increase their employability but also improve their efficiency and accuracy in financial budgeting tasks.

Aims and Objectives

CO1	To introduce learners to the fundamentals and preparation of financial budgets.
CO2	To equip learners with the skills to set up excel worksheets and convert data from various sources into excel.
CO3	To train learners in the preparation of financial budgets using Excel, leveraging its functionalities for efficient data analysis.
CO4	To enable learners to analyze data, create Pivot tables, and generate charts to visualize budgetary information effectively.

Learning Outcomes

On successful completion of the course,

LO1	Learners will be able to summarize, compare and contrast different components of financial budgets.
LO2	Learners will acquire the skills to set up excel worksheets and import data from different sources, ensuring accuracy and efficiency in budget preparation.
LO3	Learners will be proficient in preparing financial budgets using excel, utilizing its features for accurate calculations and data organization.
LO4	Learners will be able to analyze budgetary data, create Pivot tables, and generate charts in excel to effectively visualize and interpret budget information.

Module No	Content	No of Hours
1. Introduction to Financial Budgeting	<ul style="list-style-type: none"> Understanding the concept of financial budgeting Importance and benefits of budgeting Types of budgets. Preparation of Flexible Budget and Sales Budget manually. 	15
2. Preparation of Budgets in Excel	<ul style="list-style-type: none"> Setting up a worksheet or converting data from picture into excel. Preparation of Flexible Budget and Sales Budget in excel. Analyse Data using Excel. Prepare Pivot table and chart. 	15

(Note:

The module/s are to be taught with the help of the computer wherever practical exposure is required)

Information: Model question paper for external exam will be provided during the workshops

References

1. Introduction to Financial Planning by Indian Institute of Banking & Finance
2. David N. Hyman: Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
3. Hoiughton E.W. (1998) : Public Finance, Penguin, Baltimore
4. Hajela T.N: Public Finance – Anne Books Pvt. Ltd
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
6. Mastering Microsoft Excel Functions and Formulas 2010 by Web Tech Solutions
7. Microsoft Excel: Shortcut keys and Formulas 2021 by Kabir Das

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks

and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.

3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

As Per NEP 2020

University of Mumbai



Title of the program

- A-** U.G. Certificate in Accounting & Finance
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- E-** B.Com. (Hons. with Research) in Accounting & Finance

Syllabus for B.COM (Accounting & Finance)

Semester – I to VI

Ref: GR dated 20th April, 2023 for Credit Structure of UG

**(With effect from the academic year 2024-25
Progressively)**

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program		
	O: _____ A	A	U.G. Certificate in Accounting & Finance
	O: _____ B	B	U.G. Diploma in Accounting & Finance
	O: _____ C	C	B.Com. Accounting & Finance
	O: _____ D	D	B.Com. (Hons.) in Accounting & Finance
	O: _____ E	E	B.Com. (Hons. with Research) in Accounting & Finance
2	Eligibility	A	As per University rules and regulations issued from time to time. OR Passed Equivalent Academic Level 4.0
	O: _____ A		
	O: _____ B	B	Undergraduate Certificate in Accounting & Finance Academic Level 4.5
	O: _____ C	C	Undergraduate Diploma in Accounting & Finance Academic Level 5.0
	O: _____ D	D	Bachelor of Accounting & Finance with minimum CGPA of 7.5 Academic Level 5.5
	O: _____ E	E	Bachelor of Accounting & Finance with minimum CGPA of 7.5 Academic Level 5.5
3	Duration of program	A	One Year
	R: _____		
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity		
	R: _____	80	

5	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
6	R: _____ Standards of Passing	40%
7	Sem. I & II Credit Structure R: _____ A R: _____ B Sem. III & IV Credit Structure R: _____ C R: _____ D Sem. V & VI Credit Structure R: _____ E R: _____ F	Attached herewith
8	Semesters	A Sem I & II B Sem I, II, III& IV C Sem I, II, III, IV, V & VI D Sem I, II, III, IV, V, VI, VII & VIII E Sem I, II, III, IV, V, VI, VII & VIII
9	Program Academic Level	A 4.5 B 5.0
		C 5.5
		D 6.0
		E 6.0
10	Pattern	Semester
11	Status	New
12	To be implemented from Academic Year Progressively	From Academic Year: 2024-25

Sign of the BOS
Dr. Arvindkumar
Shankarlal Luhar
Board of Studies:
B.Com (Accounting & Finance)

Sign of the
Offg. Associate Dean
Dr. Ravikant Balkrishna
Sangurde
Faculty of Commerce

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management

Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce & Management

Preamble

1. Introduction

The complexities of the 21st-century business world demand a new kind of professionalism, and a Bachelor of Commerce (B.Com.) in Accounting and Finance program equips learners with the skills to excel on a global stage. This degree goes beyond basic accounting by focusing on the international landscape. Learners will gain a strong foundation in international accounting standards, financial regulations, and currency fluctuations, making learners an asset in a globalized marketplace. Furthermore, the program sharpens learner's data analysis skills, crucial for interpreting financial information, generating reports, and using accounting software – all essential for informed decision-making on a global scale.

2. Aims and Objectives

1. To prepare graduates for successful careers in accounting, finance, and related fields on a global scale.
2. Equip learners with a comprehensive understanding of accounting principles, financial management, cost accounting, taxation, and financial analysis.
3. Foster awareness of ethical and sustainable practices in global business operations.
4. Cultivate critical thinking and decision-making abilities for sound financial judgment in a global context.
5. Prepare students for pursuing professional certifications in accounting and finance (e.g., CA, CPA, CFA).

3. Learning and Outcomes

PO1: Learners will possess a comprehensive understanding of international accounting standards, financial regulations, and currency fluctuations, allowing them to analyze and navigate complex financial situations on a global scale.

PO2: Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.

PO3: Communicate financial information effectively with diverse stakeholders in a globalized business environment.

PO4: Learners will apply ethical principles and sustainability considerations within accounting and finance, understanding their impact on global business operations.

PO5: Learners will be well-prepared to pursue professional certifications in accounting and finance (e.g., CA, CPA, CFA) and demonstrate the necessary skills and knowledge to succeed in the globalized accounting and finance professions.

4. Any other point (if any)

The future of finance is about more than just numbers. As a BAF learner, when coupled with certificate courses the learner is positioned to be at the forefront of emerging trends like blockchain technology for secure transactions, artificial intelligence for smarter financial modeling, and sustainable finance practices that prioritize environmental and social impact alongside profit. With a B. Com in Accounting and Finance, learner be equipped to not only navigate the traditional landscape but also shape the future of this dynamic field.

1) Credit Structure of the Program B. Com (Accounting & Finance) Sem I, II, III, IV, V & VI

Under Graduate Certificate in Accounting & Finance

Credit Structure (Sem. I & II)

	R: _____ A									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT , FP, CE P, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	Financial Accounting-I (04) Auditing-I (02)			2+2	Vocational Skills in Accounting & Finance Paper -I (02) Vocational Skills in Accounting & Finance Paper -II (02)	AEC :2, VEC :2, IKS: 2	CC:2	22	UG Certificate 44
R: _____ B										
	II	Financial Accounting - II (04) Auditing-II (02)		2	2+2	Vocational Skills in Accounting Paper -III (02) Vocational Skills in Accounting & Finance Paper -IV (02)	AEC :2, VEC :2	CC:2	22	
	Cum Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

Under Graduate Diploma in in Accounting & Finance

Credit Structure (Sem. III & IV)

Undergraduate Programs in University

R: _____ C										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC , VEC ,IKS	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Financial Accounting- III (04) Cost Accounting- I (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –V (02)	AEC: 2	FP: 2 CC:2	22	UG Diploma 88
R: _____ D										
	IV	Financial Accounting- IV (04) Cost Accounting- II (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –VI (02)	AEC: 2	CEP: 2 CC:2	22	
	Cu m Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

B.Com. (Accounting & Finance)

Credit Structure (Sem. V & VI)

Undergraduate Programs in University

		R: _____ E									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree / Cum. Cr.	
		Mandatory	Electives								
5.5	V	Financial Accounting V (04) Direct & Indirect Tax- I (Direct Tax) (04) Management Accounting I (02)		4	4	2+2	Vocational Skills in Accounting & Finance Paper – VII (02)		FP/CEP :2	22	UG Degree 132
		R: _____ F									
	VI	Financial Accounting VI (04) Direct & Indirect Tax- II (Indirect Tax) (04) (04) Management Accounting II (02)		4	4	2+2			OJT :4	22	
	Cum Cr.	48		8	18	12	8+6	8+4+2	8+6+4	132	

Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

SEMESTER II

Course	Financial Accounting II (Semester II; Level 4.5)	Credits	04
Type	Major: Mandatory	No of Teaching hours	60
Evaluation/Assessment	100 marks - 60 marks semester end evaluation and 40 marks continuous evaluation		

Aims and Objectives

CO1	To have a comprehensive understanding of accounting from incomplete records, with the ability to apply the conversion method effectively and prepare its final accounts.
CO2	To comprehend the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales.
CO3	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.
CO4	To classify and analyse the theoretical implications of various types of losses covered under fire insurance. For computing the loss of stock caused by a fire incident and ascertainment of claim amount.

Learning Outcomes

LO1	The learner will be able to recall, and summarize the key concepts related to accounting from incomplete records and solve practical problems related to the preparation of final accounts of Proprietary Trading Concerns.
LO2	The learner will be able to apply the accounting principles and valuation techniques appropriately while recording journal entries and preparing ledger accounts in the books of consignor and consignee.
LO3	The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtor's method.
LO4	The learner will be able to summarize the theoretical aspects of different types of losses covered under fire insurance and break down the components of a fire insurance claim. The learner will be able to calculate the loss of stock caused by a fire incident and prepare the statement of claim to be made to the insurance company.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Accounting from Incomplete Records.	15
2	Consignment Accounts.	15
3	Branch Accounts.	15
4	Fire Insurance Claim.	15
		60

Module No	Content	No of Hours
1	<u>Accounting from Incomplete Records</u> <ul style="list-style-type: none"> • Introduction and meaning. • Problems on preparation of final accounts of Proprietary Trading Concern (conversion method). 	15
2.	<u>Consignment Accounts</u> <ul style="list-style-type: none"> • Introduction and Meaning. • Accounting for consignment transactions. • Valuation of stock, Invoicing of goods at higher price. (excluding overriding commission, normal loss and abnormal loss). 	15
3.	<u>Branch Accounts</u> <ul style="list-style-type: none"> • Introduction and Meaning. • Classification of branch. • Accounting for Dependent Branch not maintaining full books: Debtors method and Stock & Debtors method. 	15
4	<u>Fire Insurance Claim</u> <ul style="list-style-type: none"> • Introduction and Meaning. • Types of Losses- Loss of Life, Assets, Stock & Profit. (Theoretical Aspects) • Computation of Loss of Stock by Fire. • Ascertainment of Claim as per the Insurance Policy. (exclude loss of profit and consequential loss) 	15

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Leslie Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
7. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
8. Introduction to Financial Accounting by Horngren, Pearson Publications.
9. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Semester End External - 60 marks

Time: 2:00 hrs

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
Q4	Practical/ Theory	15
Q5	Practical/ Theory	15
Q6	Practical/ Theory	15
	TOTAL	60

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Continuous Evaluation: Internal (40 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10

Course	Auditing -II (Semester II; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/Assessment	50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation		

Aims and Objectives

CO1	To examine the internal controls, internal checks basics of a continual improvement process and determine the audit technique, assess the ledger and interpret the transaction.
CO2	To learn how to vouch the transactions (income and expenses) and to use the technique of verification for ascertainment of the value of assets and liabilities.

Learning Outcomes

LO1	Learners will be able to assess internal Control, Internal Check and determine the audit technique. Apply the logic of Journal & Ledger postings for Reading of Ledger accounts.
LO2	Learners will be able to find out true and fair financial position of the company by vouching the income and expenses and by verification of the assets and liabilities.

MODULES AT GLANCE

Module No	Unit	Content	No of Hours
1	I	Auditing Techniques	15
	II	Reading of Ledger Account	05
2	III	Vouching	05
	IV	Verification	05
			30

Module No	Content	No of Hours
1	<p><u>Unit I: Auditing Techniques</u></p> <ul style="list-style-type: none"> • Test Check- Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be considered, When Test Checks can be used, Advantages, Disadvantages and Precautions. • Audit Sampling- Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results, Auditors Liability in conducting Audit based on Sample. • Internal Control- Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries, Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. <p><u>Unit II: Reading of Ledger Account</u></p> <ul style="list-style-type: none"> • Reading of Ledger like Purchase, Sales, Assets, Liabilities. • B/R, B/P, Cash Book [Practical Questions should be Asked on Reading of Ledger Accounts] 	15
2.	<p><u>Unit III: Vouching</u></p> <ul style="list-style-type: none"> • Audit of Income- Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received. • Audit of Expenditure- Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense, Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight, Carriage and Custom Duties. <p><u>Unit IV: Verification</u></p> <ul style="list-style-type: none"> • Audit of assets: Plant & Machinery, Furniture, and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights. • Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits. 	05

Reference Books

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
4. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
5. Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
6. Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
7. Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
8. Jha & Shah, (2018) Advance Auditing, Himalayan Publication, Mumbai.

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

Course	Vocational Skills in Accounting & Finance Paper – III (Introduction to Financial Forecasting) (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation		

Preface

Proficiency in financial forecasting using Excel is a valuable skill sought after by employers in the finance industry. The ability to analyze data, identify trends, and make informed predictions is essential for roles such as financial analyst, budget analyst, and business planner. This course aims to enhance learners' employability by providing them with practical skills that are directly applicable in real-world financial scenarios.

This course introduces them to the significance of financial forecasting in decision-making within organizations. It emphasizes the role of forecasting in strategic planning and highlights the ethical considerations involved. They will explore various forecasting techniques, including straight-line, moving average, and time series analysis, along with their applications in sales forecasting and cash budgeting.

Aims and Objectives

CO1	To understand the significance of forecasting in financial decision-making and its role in strategic planning.
CO2	To develop proficiency in using various forecasting techniques in finance, including straight-line, moving average, and time series analysis.
CO3	To learn how to create accurate financial forecasts using excel, including trend analysis and the forecast function.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Learners will be able to explain the importance of forecasting in financial management and identify its limitations and risks.
LO2	Learners will be able to apply different forecasting techniques to real-world financial scenarios, such as sales forecasting and cash budgeting.
LO3	Learners will be able to create and evaluate financial forecasts using excel, enhancing their analytical skills and decision-making abilities.

Module No	Content	No of Hours
1. Understand the Significance of Forecasting in Finance	<ul style="list-style-type: none"> Role of forecasting in financial decision-making. Limitations and risks associated with forecasting. Ethical considerations involved in financial forecasting. Types of Forecasting Techniques in Finance: Straight Line, Moving Average, Time series analysis, Sales Forecasting and Cash Budget. (Manual Calculations are expected). 	15
2. Creating Forecasts using Excel.	<ul style="list-style-type: none"> Trend analysis using excel. Calculation of moving averages and forecast function in excel. Forecasting Sales and Cash Budget using excel function. Evaluation of model using Mean Absolute Percentage Error. 	15

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required)

Information: Model question paper for external exam will be provided during the workshops

Reference Books

1. Quick course in Micro-soft office - Joyce Cox, Polly Orban
2. Office 2013 complete reference - Stephen L.Nelson
3. Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
4. Mastering Office 2013 - GimiCouster
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
6. Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
7. The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Shwesish: Mc Graw hill
8. Business Valuation: Pitabas Mohanty- Taxmann
9. Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

Course	Vocational Skills in Accounting & Finance Paper – IV (Data Visualization) (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation		

Preface

In the era of big data and information overload, the ability to effectively visualize and communicate financial data is a critical skill for professionals in any industry. This course on data visualization for finance introduces learners to the fundamental principles and techniques of visualizing financial data using tools like Excel.

By mastering data visualization techniques such as line charts, bar charts, and scatter plots, learners will enhance their analytical skills and gain a deeper understanding of financial trends and patterns. These skills are not only valuable in the field of finance but also in a wide range of industries where data-driven decision-making is essential.

Moreover, in today's digital age, employers are increasingly seeking candidates who can not only analyse data but also present it in a clear and compelling manner. This course is designed to equip learners with the skills they need to succeed in the modern workforce, where the ability to visualize data is a key asset.

Aims and Objectives

CO1	To understand the meaning, need, and principles of data visualization, specifically in the context of financial data.
CO2	To familiarize learners with various types of financial data visualization techniques and their appropriate use in different scenarios.
CO3	To develop proficiency in creating and reporting financial data using Excel and other visualization tools.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Learners will be able to explain the importance of data visualization in financial analysis and decision-making.
LO2	Learners will be able to identify and apply the appropriate data visualization techniques for different types of financial data.
LO3	Learners will gain practical skills in creating and reporting financial data using a variety of charts and graphs, enhancing their ability to communicate complex financial information effectively.

Module No	Content	No of Hours
1. Introduction to Data Visualization	<ul style="list-style-type: none"> Meaning, Need, Importance and Principles of data visualization. Types of Financial Data Visualization: Line charts, Bar charts, Pie charts, histogram, scatter plot, area chart, radar chart and candlestick charts. (Need and when to use them) 	15
2. Creating charts using excel.	<ul style="list-style-type: none"> Creating and reporting data using Line charts, Bar charts, Pie charts, histogram, scatter plot, area chart, radar chart and candlestick charts with excel/ other tools. 	15

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required)

Information: Model question paper for external exam will be provided during the workshops.

Reference books.

1. Quick course in Micro-soft office - Joyce Cox, Polly Orban
2. Office 2013 complete reference - Stephen L.Nelson
3. Rajkamal, Internet and web Technologies, Tata McGraw Hill
4. Mastering Office 2013 - GimiCouster
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra.

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

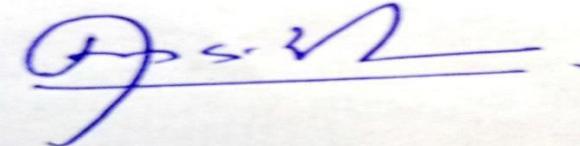
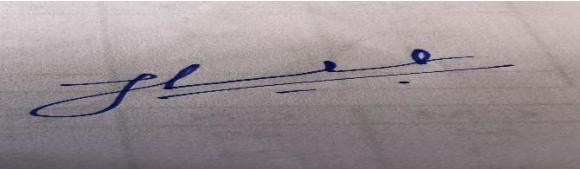
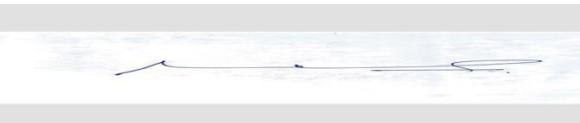
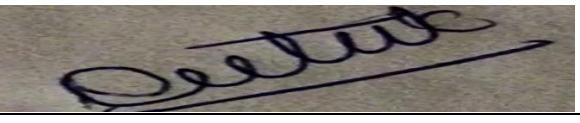
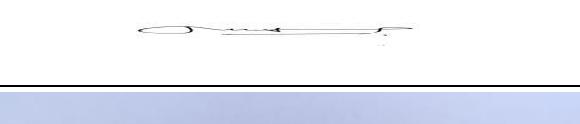
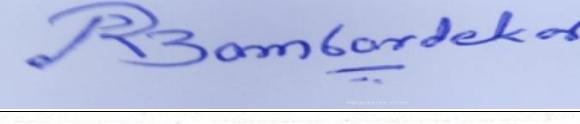
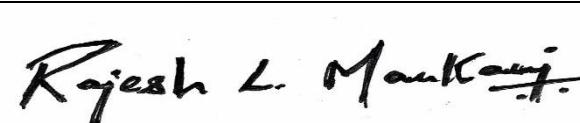
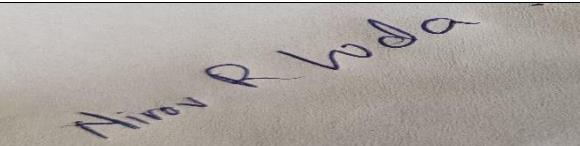
Continuous Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

Signatures of Team Members

Name	College Name	Sign
Dr. Arvind Luhar	Ismail Yusuf College	
Dr. Nishikant Jha	Thakur College of Science & Commerce	
Dr.CA Mahesh Bhiwandikar	K.M.Agarwal College	
Dr. Neetu Kapoor	Bharat College	
Dr. Suresh Tukaram Nimbalkar	N.K.Varadkar College	
Dr. Ravindra Bambadekar	Keraleeya Samaj Model College	
Dr. Navsin Mistry	M V Mandali's College of Commerce and Science	
Dr. Rajesh Mankani	Lala Lajpatrai College of Commerce and Economics	
CS Dr Lalita Mutreja	Sahyadri Shikshan Seva Mandal's Arts and Commerce College Palghar	
Mr. Suraj Agarwala	B.K.Birla College (Empowered Autonomous)	
Mr. Nirav Goda	Thakur College of Science & Commerce (Autonomous)	

Appendix B

Justification for B.Com. (Accounting & Finance)

1.	Necessity for starting the course:	Mumbai is the financial capital of India, housing numerous financial institutions, banks, and multinational corporations. There is a constant demand for skilled professionals in accounting and finance to support these industries. The financial sector often faces skill gaps, and a dedicated program can help bridge these gaps by churning graduates with a strong foundation in accounting principles, financial analysis, and regulatory compliance. A Bachelor's program in Accounting and Finance can provide learners with the necessary knowledge and skills for a variety of roles such as accountants, financial analysts, auditors, and financial consultants. This can enhance employment opportunities for learners. The program can contribute to enhancing financial literacy among the general population by producing graduates who can educate others on financial matters, promoting responsible financial practices.
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have commenced from the academic year 2024-25 onwards	Yes
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?	Yes
5.	To give details regarding the duration of the Course and is it possible to compress the course?	Course Duration: 4 years (as per NEP structure)
6.	The intake capacity of each course and no. of admissions given in the current academic year:	80 per division
7.	Opportunities of Employability / Employment available after undertaking these courses:	A Bachelor's degree in Accounting and Finance opens the door to a wide array of promising employment opportunities across diverse sectors. <ul style="list-style-type: none"> • Graduates can pursue careers as accountants, where they play a crucial role in preparing

		<p>financial records and statements, ensuring compliance with accounting standards, and analyzing financial data to support strategic decision-making.</p> <ul style="list-style-type: none"> • Financial analysts are sought after to evaluate financial performance, conduct industry research, and provide recommendations for investment decisions. • Opportunities also abound in auditing, where professionals examine financial statements for accuracy and compliance. • Tax consultants assist individuals and organizations with tax planning and compliance, offering strategic advice on tax-saving measures. • Other potential career paths include financial planning, risk analysis, treasury management, budget analysis, credit analysis, and roles in corporate finance. <p>The versatility of this degree equips graduates to explore various sectors, from corporate finance to consultancy, allowing them to contribute meaningfully to the financial success of organizations and individuals alike. Continuing education and pursuing professional certifications further enhance their marketability and potential for career growth.</p>
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Sign of the BOS
Dr. Arvindkumar
Shankarlal Luhar
Board of Studies:
B.Com (Accounting & Finance)

Sign of the
Offg. Associate Dean
Dr. Ravikant Balkrishna
Sangurde
Faculty of Commerce

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management

Sign of the
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Prof. Kavita Laghate
Faculty of
Commerce & Management

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Syllabus for Basket of OE

Board of Studies in ENGLISH

UG First Year Programme

Semester II

Title of Paper

Credits 2/ 4

Academic and Business Writing
(English)

2

From the Academic Year

2024-2025

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Academic and Business Writing (English) <p>Although academic and business writing often belong to divergent domains of professional activity, an interdisciplinary approach allows us to see the multiple commonalities they share in essence and characteristics. Both academic and business writing are professional, structured and persuasive forms of writing that depend on cogent arguments, logical progression, citable evidence, and precise vocabulary.</p> <p>We are transitioning to a world where professions are becoming increasingly networked and inherently interdisciplinary. A working knowledge of the fundamentals of both academic and business writing—of their specific uses and their common elements—can be beneficiary to learners in either or both academic and business contexts. Although the target audience is different in both cases, it is undoubtedly true that improving academic and business writing skills will benefit any learner who aims to communicate and convince their audience through clear, articulate, well-developed and evidence-based writing.</p>
2	Vertical :	Open Elective
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks

7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To familiarize learners familiar with the basics of academic and business writing. 2. To enable learners to develop an idea into simple academic texts, eg essay or review. 3. To make learners aware of the risks of plagiarism and the importance of correct citation. 4. To enable learners to write persuasively in simple business contexts, eg. resumes, emails, and business proposals.
8	<p>Course Outcomes:</p> <p>At the end of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic types and features of academic and business writing. 2. Develop their ideas into well-structured academic essays and reviews. 3. Correctly use references in their writing through proper citation and bibliography. 4. Write effectively in business contexts like job resumes, workplace emails and business proposals.
9	<p>Modules:- Per credit One module can be created</p>
Module 1: (15 Lectures)	ACADEMIC WRITING
A)	Academic Writing: Definition, Types, Characteristics
B)	<p>Process of Developing an Idea:</p> <ul style="list-style-type: none"> - Sourcing information: Primary sources (eg. Surveys), Secondary sources (Print, Digital) - Structuring and sequencing - Editing and Proof-reading
C)	Writing an academic review: Review of book/ film/ web-series
D)	<p>- What is Plagiarism and how to avoid it</p> <ul style="list-style-type: none"> - Importance of Citation: In-text citation, footnotes, endnotes - How to write a Bibliography
[Note to teachers: Please emphasize on a practical approach in Sections B, C and D.]	
Module 2: (15 Lectures)	BUSINESS WRITING
A)	Business Writing: Definition, Types, Characteristics
B)	<p>Writing Effective Resumes:</p> <ul style="list-style-type: none"> - difference between resume, CV and bio-data - styles of resumes - keywords in resume writing - covering letter
C)	<p>Writing and Responding to Business Emails:</p> <ul style="list-style-type: none"> - Enquiries, Orders, Complaints, Adjustments

D) Drafting a Business Proposal

[Note to teachers: Please emphasize on a practical approach in Sections B, C and D.]

Text Books: N.A.

References:

- Appleman, Jack. *Ten Steps to Successful Business Writing*. Association for Talent Development, 2017.
- Atkinson, Ian. *The Financial Time Essential Guide to Business Writing: How to Engage, Persuade and Sell*. Pearson Education, 2012.
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- <https://www.eapfoundation.com/writing/what/>

- www.indeed.com/career-advice/career-development/academic-writing
- <https://www.sydney.edu.au/students/writing/types-of-academic-writing.html>
- <https://technicalwriterhq.com/writing/business-writing/>
- <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
- <https://www.coursera.org/learn/writing-for-business> (MOOC)
- <https://www.udemy.com/course/the-business-writing-course> (MOOC)
- <https://www.coursera.org/learn/introduction-to-academic-writing> (MOOC)
- <https://www.edx.org/learn/writing/technische-universitat-munchen-academic-writing-made-easy> (MOOC)
- https://onlinecourses.swayam2.ac.in/cec20_ge29/preview (MOOC on academic writing)

12	Internal Continuous Assessment: 40%	External, Semester End Examination 60%
13	<p>Continuous Evaluation through:</p> <ul style="list-style-type: none"> • Performance in tutorial-based activities (during lectures) or class tests: 10 marks • Written assignments or projects (based on practical approaches): 10 marks <p>Learners will have to write and submit written assignments in a timely manner.</p> <p>Suggested Activities:</p> <ul style="list-style-type: none"> • Writing a short academic/research essay based on learning from Module 1 B • Writing a book/ film/ web-series review • Writing or arranging a bibliography • Writing a resume adapted to different job applications • Business email writing exercises • Writing a proposal for a start-up / entrepreneurship 	

14

Format of Question Paper: for the final examination

(A) External / Semester End Examination **Marks: 30** **Time: 1 Hours**

Q1 Essay Type Questions (Attempt Any One out of two Based on Unit I). Marks 10

Q.2 Essay Type Questions (Attempt Any One out of two Based on Unit II). Marks 10

Q.3 Short Notes/Problem (Attempt Any Three out of five Based on all Units). Marks 10

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Name of the
Chairman
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Name of the Associate
Dean
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Name of the Faculty

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Syllabus for Basket of Open Elective Courses

Board of Studies in Computer Science	
UG First Year Programme	
Semester	II
Title of Paper	Credits 2/ 4
I) Advanced Excel	2
I)	
From the Academic Year	2024 – 2025

Open Elective Courses

Name of the Course: Advanced Excel

Sr. No.	Heading	Particulars
1	Description the course:	<p>Introduction:</p> <p>This course provides comprehensive training in Excel, covering fundamental to advanced techniques. Excel is a powerful tool used extensively in various industries for data analysis, visualization, and automation. Mastering Excel skills is essential for professionals across different fields to effectively manage and analyze data, make informed decisions, and streamline workflows.</p> <p>Relevance:</p> <p>In today's data-driven world, proficiency in Excel is highly relevant across industries such as finance, marketing, operations, human resources, and data analysis. Excel is widely used for tasks ranging from simple data entry to complex financial modeling and business analytics. Therefore, learning Excel is essential for anyone seeking to excel in their career and stay competitive in the job market.</p> <p>Usefulness:</p> <p>Excel proficiency enhances productivity and efficiency in handling data-related tasks. It enables users to organize, analyze, and present data effectively, leading to better decision-making and improved business outcomes. Additionally, Excel skills are transferable and applicable in various job roles, making them valuable assets in any professional setting.</p> <p>Application:</p> <p>Throughout the course, students will apply Excel skills to real-world scenarios, including data analysis, visualization, and automation tasks. They will learn to manipulate data using functions and formulas, create visually compelling charts and graphs, implement data validation and conditional formatting techniques, and automate repetitive tasks using macros.</p> <p>Interest:</p> <p>Excel offers a wide range of functionalities and capabilities that can be both practical and creatively</p>

		<p>satisfying to explore. Students are likely to find the course engaging as they discover new ways to manipulate and visualize data, solve complex problems, and streamline processes using Excel's features and tools.</p> <p>Connection with Other Courses:</p> <p>Excel skills complement various other courses and disciplines, including finance, statistics, business administration, and data science. Proficiency in Excel enhances students' abilities to analyze and interpret data, which is essential in fields such as finance, marketing, research, and project management.</p> <p>Demand in the Industry:</p> <p>Professionals with Excel proficiency are in high demand across industries due to the widespread use of Excel for data analysis, reporting, and decision-making. Employers value candidates who can leverage Excel to extract insights from data, streamline processes, and drive business growth.</p> <p>Job Prospects:</p> <p>Excel skills are highly sought after by employers, making graduates of this course well-positioned for success in various industries and job markets in data analysis.</p>
2	Vertical:	Open Elective
3	Type:	Practical
4	Credits:	2 credits (1 credit = 30 Hours of Practical work in a semester)
5	Hours Allotted:	60 hours
6	Marks Allotted:	50 Marks
7	<p>Course Objectives (CO):</p> <p>CO 1. To teach fundamental Excel functions and data manipulation techniques.</p> <p>CO 2. To introduce charting and visualization methods for data analysis.</p> <p>CO 3. Cover advanced Excel functions and data analysis techniques.</p> <p>CO 4. To explain data validation and conditional formatting for data integrity.</p> <p>CO 5. To teach advanced Excel techniques such as PivotTables, PivotCharts, and What-If analysis and data consolidation.</p> <p>CO 6. To cover advanced charting and visualization methods.</p> <p>CO 7. To introduce macros for task automation and efficiency.</p>	
8	<p>Course Outcomes (OC):</p>	

	<p>After successful completion of this course, students would be able to -</p> <p>OC 1. Use fundamental Excel functions and data manipulation.</p> <p>OC 2. Create and customize charts for effective data visualization.</p> <p>OC 3. Use advanced Excel functions and data analysis methods.</p> <p>OC 4. Understand and apply data validation and conditional formatting.</p> <p>OC 5. Use PivotTables, PivotCharts, and interactive data analysis.</p> <p>OC 6. Apply advanced charting and visualization methods.</p> <p>OC 7. Use macros for task automation and efficiency.</p>
9	<p>Modules:</p> <p>Module 1: Foundations of Excel (30 hours)</p> <p>Basic Functions and Data Management:</p> <p>Introduction to Excel functions: SUM, AVERAGE, COUNT.</p> <p>Logical functions: IF, AND, OR for decision-making in formulas.</p> <p>Sorting and filtering: Organizing and analyzing data to identify patterns.</p> <p>Text Functions: Utilizing functions like CONCATENATE, LEFT, RIGHT, MID for text manipulation.</p> <p>Date and Time Functions: Using functions such as TODAY, NOW, DATE, TIME for handling date and time data effectively.</p> <p>Charts and Graphs:</p> <p>Creating basic charts: Column, bar, and pie charts to visualize data.</p> <p>Customizing charts: Formatting elements, axes, titles, and legends for clarity.</p> <p>Adding trendlines: Visualizing trends and forecasting future data points.</p> <p>Advanced Functions and Analysis:</p> <p>Lookup functions: VLOOKUP, HLOOKUP, INDEX, MATCH for advanced data retrieval.</p> <p>Conditional summing and counting: SUMIF, SUMIFS, COUNTIF, COUNTIFS for targeted analysis.</p> <p>Statistical Functions: Using functions such as MIN, MAX, MEDIAN, and MODE for statistical analysis.</p> <p>Data Validation and Conditional Formatting:</p> <p>Setting validation rules: Controlling data entry and ensuring accuracy.</p> <p>Custom validation criteria: Creating complex validation scenarios for data integrity.</p> <p>Applying conditional formatting: Highlighting trends, patterns, and anomalies in data.</p> <p>Module 2: Advanced Excel Techniques (30 hours)</p> <p>PivotTables and PivotCharts:</p>

	<p>Creating PivotTables: Summarizing and analyzing large datasets for insights.</p> <p>Utilizing filters and slicers: Interactively analyzing data subsets in PivotTables.</p> <p>Visualizing PivotTable data: Creating PivotCharts for enhanced presentation and analysis.</p> <p>Advanced Data Analysis Techniques</p> <p>What-If analysis: Using scenarios and goal seek to simulate different outcomes.</p> <p>Data consolidation: Combining data from multiple sources for comprehensive analysis.</p> <p>Exploring data analysis tools: Solver and Analysis ToolPak for advanced analysis.</p> <p>Advanced Charting and Visualization</p> <p>Combination charts: Visualizing multiple data series in a single chart for comparison.</p> <p>Sparklines: Creating mini-charts within cells to display trends at a glance.</p> <p>Dynamic charting: Building dynamic charts using named ranges and formulas for interactive analysis.</p> <p>Macros and Automation</p> <p>Introduction to macros: Understanding macros and their role in automating tasks.</p> <p>Recording and editing macros: Recording and modifying macros to automate repetitive processes.</p> <p>Macro security and best practices: Implementing security measures and adhering to best practices for safe macro usage.</p>	
10	<p>Text Books</p> <ol style="list-style-type: none"> 1. Advanced Excel Essentials, Jordan Goldmeier, Apress 2. Data Analysis with Excel, Manisha Nigam, BPP publications 	
11	<p>Reference Books</p> <ol style="list-style-type: none"> 1. Advanced Excel Formulas, Murray Alan, Apress 2. Mastering Advanced Excel, Ritu Arora, BPB publications 	
12	Internal Continuous Assessment: 40%	Semester End Examination: 60%
13	<p>The internal evaluation will be determined by the completion of practical tasks and the submission of corresponding write-ups for each session. Each practical exercise holds a maximum value of 10 marks. The total evaluation, out of 100 marks, should be scaled down to a final score of 20 marks.</p>	<p>A Semester End Practical Examination of 2 hours duration for 30 marks as per the paper pattern given below.</p> <p>Certified Journal is compulsory for appearing at the time of Practical Exam</p>
	Total: 20 marks	Total: 30 Marks

14

Format of Question Paper:

Total Marks: 30

Duration: 2 Hours

Question	Practical Question Based On	Marks
Q. 1	Module 1	12
Q. 2	Module 2	12
Q. 3	Viva	06

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Dr. Jyotshna Dongardive

Ad-hoc BOS (Computer Science)

Sign of the Offg. Associate Dean

Dr. Madhav R. Rajwade

Faculty of Science & Technology

Sign of Offg. Dean

Prof. Shivram S. Garje

Faculty of Science & Technology

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Syllabus for Basket of Minor

Board of Studies in Accounting and Finance

UG First Year Programme

Semester	II
Title of Paper	Credits 2
I) Minor in Accounting & Finance Paper I	
II) NA	
III) NA	
From the Academic Year	2024 – 25

Sr. No.	Heading	Particulars
1	Description the course: Including of but not limited to:	<p>In the wake of high-profile financial scandals like Enron, WorldCom, Satyam, and cases involving insider trading such as Rajat Gupta's, the importance of forensic accounting has never been more evident. Forensic accounting has evolved as a specialized field that combines accounting, auditing, and investigative skills to uncover financial fraud and misconduct.</p> <p>The relevance of forensic accounting extends beyond the corporate sector, with applications in various sectors such as healthcare, government, and non-profit organizations.</p> <p>This course begins with a brief history and evolution of forensic accounting, highlighting its emergence as a profession in response to the growing complexity of financial crimes. It provides a comprehensive overview of forensic accounting as a profession and its critical role in fraud detection and investigation.</p> <p>To conclude forensic accounting is essential for individuals seeking to enter the field of forensic accounting or enhance their skills in fraud detection and investigation. It equips learners with the knowledge and tools necessary to identify and prevent financial fraud, making them valuable assets in the fight against financial crime.</p>
2	Vertical:	Major/ <input checked="" type="checkbox"/> Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System
3	Type:	Theory & Practical Illustrations
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks

7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To provide students with a fundamental understanding of Forensic Accounting and its role in the fight against financial crimes. 2. To equip students with the knowledge to analyze various types of financial statement frauds.
8	<p>Course Outcomes</p> <ol style="list-style-type: none"> 1. Learners will be able to define key terms related to Forensic Accounting and fraud, investigation, and forensic accounting itself. 2. Learners will be able to analyze real-world case studies to apply their knowledge of financial statement fraud techniques to practical scenarios.
9	<p>Modules: -</p> <p>Module 1: Introduction to Forensic Accounting</p> <ol style="list-style-type: none"> 1. Brief Overview and Evolution of Forensic Accounting as Profession. 2. Enron Fraud, World Com Fraud, Satyam Fraud and Rajat Gupta's Insider Trading 3. Meaning of Forensics, Forensic Accounting, Fraud and Investigation 4. Difference between Forensics, Investigation and Audit 5. Theories of Fraud: Fraud Triangle, Fraud Diamond, Fraud Pentagon, Fraud Scale and Fraud Circle. <p>Module 2: Financial Statement Frauds</p> <ol style="list-style-type: none"> 1. Characteristics, Nature and Reasons of Financial Statement Frauds 2. Different types of Financial Statement Frauds: Cookie Jar Accounting, Channel Stuffing, Revenue Recognition Fraud, Expense Deferral Fraud, Asset Misappropriation, Accounts Receivable Fund, Bill- Pay Fraud, Payroll Fraud, Round tripping, Fictitious Revenue, Inventory Manipulation, Improper Use of Estimates, Disclosure Violations, Management Override, Conflicts of Interest, Asset Diversion, Ghost Payrolling, Fake Vendor Fraud, Phantom Stock Fraud, Fictitious Expense Reimbursement, Improper Capitalization of Expenses, Unearned Discounts. (Include Cases studies on above and theoretical aspects only) 3. Legal Regulations governing financial statement frauds. 4. Fraud Indicators: Red, Yellow and Green Flags and its examples. 5. Application of Forensic Accounting in various sectors.

10	Textbooks:
	<ol style="list-style-type: none"> 1. The Frauditor: A Beginner's Guide to Forensic Accounting & Fraud Investigations: Tax Man 2. Detecting Accounting Fraud: Analysis and Ethics 1st Edition CW Jackson 3. Fraud Investigation in India by Cyril Amarchand Mangaldas - Thought Leadership Publication

11	Reference Books:
	<ol style="list-style-type: none"> 1. International Accounting, Pearson New International Edition, 7th edition by Frederick D. S. Choi and Gary K. Meek, Pearson India Education Services Pvt. Ltd, Chennai 2. Accounting and Financial Frauds - The What, The How and The Why by Uday Gandhi - The Write Order 3. Forensic Accounting and Financial Statement Fraud, Volume I: Fundamentals of Forensic Accounting: Zabihollah Rezaee 4. Forensic Accounting and Fraud Examination (IRWIN ACCOUNTING) George Young (Author), Jay Leiner (Author), William Hopwood (Author)

12	Internal Continuous Assessment: 40% i.e 20 marks	Semester End Examination: 60% i.e 30 marks
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13	Continuous Evaluation through:	
	Assessment/ Evaluation	Marks
	1. Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
	2. Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10
	TOTAL	20

14	Format of Question Paper: for the final examination <u>Attempt any 2 out of 3 questions.</u>	
	Question No	Questions
	Q1	Practical/ Theory
	Q2	Practical/ Theory
	Q3	Practical/ Theory
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Sign of the BOS

Dr. Arvindkumar

Shankarlal Luhar

Board of Studies:

B.Com (Accounting & Finance)

Sign of the

Offg. Associate Dean

Dr. Ravikant

Balkrishna Sangurde

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**Title of the Program
Co-Curricular Course
NATIONAL SERVICE SCHEME**

SEM I & SEM II

Syllabus for Two Credit

(With effect from the academic year 2024-25)

UNIVERSITY OF MUMBAI
National Service Scheme

1.1 Preamble:

Students in the National Service Scheme are better able to comprehend all the most recent ideas. These courses include an Introduction to National Service Scheme that covers the concept of social services, which are a variety of public services meant to offer support and help to targeted specific groups, most often the underprivileged. They could be offered by individuals, autonomous, private entities, or under the management of a government body.

1.2 Objectives of the Course:

1. To Introduce National Service Scheme to learners and explain how it is used in current social studies.
2. To make the students aware of the need of having a foundation in social science and NSS.
3. To introduce students to social concepts and issues in society, as well as to get involved in resolving social issues.

1.3 Learning Outcomes of the Course: The students will be able to

1. The course will help students comprehend the foundations of the National Service Program.
2. To understand the unique camping program.
3. Students will learn about the regular activities of NSS.

1.4. Programme Specific Outcomes:

1. Students will be familiar with NSS fundamentals and history, particularly as they pertain to social work.
2. Students will recognize NSS and its ongoing operations.

1.5 Programme Outcomes:

1. Students will comprehend fundamental ideas and facts about the National Service Program.
2. Students will learn the essentials of NSS-related procedures.
3. Students will learn social work skills (such as Voter Awareness, Campus Cleanup, Tree Plantation, and Rallies).

1.6 Modes of Internal Evaluation: Assignment, Tutorial, Presentation, MCQs via Google, Field Visits, any other suitable mode along with marks for Attendance of the students.

UNIVERSITY OF MUMBAI
Semester I
NSS CC

Sub: - Introduction to National Service Scheme

Credits: 02

Marks:50

Unit Number	SEMESTER 1 Title of the Unit	No. of Lecture
1	Introduction to National Services Scheme NSS- History,Philosophy & Need of Emergence Aims, Objectives, Motto and Emblem of NSS, NSS Theme Song Organizational Structure of NSS-Hierarchy at different levels (National,State,University,College) Roles and Responsibilities of Program Officer Financial Provisions -Grant in Aid for NSS Advisory committees & their functions	15
2	NSS Programmes and Activities (Regular activities) NSS Programmes and Activities (Special Camp activities) Yearly Action Plan of NSS Unit Volunteerism– Meaning, definition, basic qualities of volunteers, need of volunteerism for National development. Opportunities in NSS for Volunteers (Various Camps) Report Writing	15

UNIVERSITY OF MUMBAI
Semester II
NSS CC

Sub: - Leadership and Community Engagement

Credits: 02

Marks: 50

Unit Number	SEMESTER 2 Title of the Unit	No. of Lecture	No. of Credits
1	<p>Leadership & Personality development: Meaning, definition, qualities, and characteristics of a Leader. Meaning of personality, Dimensions of personality. Personality and Leadership nexus.</p> <p>Universal Human Values and Ethics for youths Sustainable Development Goals</p>	15	
2	<p>Activity Based Programmes (Suggestive list given below. Colleges can plan various social activities for learners and make a detailed report) Activities can be conducted throughout the academic year .Evaluation will be based on record keeping of the attendance of the learner.</p> <p>Shramadhan – Plantation, Cleaning, Watering, Weeding, Any other activities.</p> <p>Awareness Programmes – Seminar, Workshops, Celebration of National and International days, Personality Development Programmes, Group Activities, etc.,</p> <p>Rally, Visit to Adopted villages, Swatchatha Programme, Visit and Conserving Ancient monuments and heritage site, Socio Economic Survey of village/slum, Nature Camp, Environmental Education, Women Empowerment Programme, Health Camps, Blood grouping awareness and Blood donation, Legal awareness Programme, Literacy Programme, Water Conservation Programme, One Day Special Camp in a village (preferably in adopted village/Adopted areas/Slums/MR Schools etc.).</p>	30	

Note:

1. Above Paper will be exempted if the learner is involved in NSS as Volunteer and Successfully completes 60 hours in each Semester.
2. If learner as a NSS Volunteer attends any Camps at National/State/University/District/ College Special Camp will be exempted from either Sem II OR Sem IV Paper provided they produce Certificate of Participation or Attendance in Camp certified by the Programme Officer.

Evaluation Pattern

Internal Assessment

Assessment Criteria	Marks
Assignment / Project / Quiz/Presentations	10
Attendance, Class and Activity Participation	10
Total	20

External Assessment Question Paper Pattern

Time: 1:00 Hours

Total Marks: 30

Introduction:-

1. All questions are compulsory.
2. Figure to the Right indicates full marks.
3. Draw neat labeled drawings wherever necessary.

Q.1) Rewrite the following by choosing the correct options given below (with four alternatives) 6 Objectives question of 1 mark each **06 marks.**

1. a) b) c) d)
2. a) b) c) d)

Q.2) Short Notes . (Any Two out of Four) **06marks**

- 1.
- 2.
- 3.
- 4.

Q.3) Answer the following questions (Any Three out of Five) **18 marks**

- 1.
- 2.
- 3.
- 4.
- 5.

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References:

1. National Service Scheme Manual 2006, Government of India
2. Salunkhe P.B. Ed, Chhtrapati Shahu the Pillar of Social Democracy
3. National Service Scheme Manual, Govt. of India
4. Training Programme on National Programme Scheme TISS
5. Orientation Courses for N.S.S. Programme Officers, TISS
6. Hans Gurmeet, Case Material as a Training Aid for Field Workers
7. Tarachand, History of the Freedom Movement in India Vol.II
8. Kapil K. Krishan, Social Service Opportunities in Hospitals (TISS)
9. Ram, Social Problems in India.
10. Arnold, K. (2018). What is R.E.S.P.E.C.T. When it comes to teamwork? Available at: <https://www.extraordinaryteam.com/what-is-r-e-s-p-e-c-t-when-it-comes-to-teamwork/>
11. Barnard, I. C. (1938). Functions of the Executive. Boston: Harvard Press.
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AC –
Item No. –

As Per NEP 2020

University of Mumbai



**Syllabus for
Basket of VES**

Board of Studies in Value Education

UG First Year Programme

Semester	II
Title of Paper	Credits 2
I) Environmental Management & Sustainable Development -II	
From the Academic Year	2024-25

**Name of the Course: Environmental Management
& Sustainable Development -II**

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	<p>This introductory course explores the interconnectedness of our environment and the challenges it faces. Designed for students from all faculties, it equips you with a foundational understanding of:</p> <ul style="list-style-type: none"> • Ecosystems and biodiversity: Explore the intricate web of life on Earth and the importance of species diversity. • Human impact: Analyse how human activities affect natural resources, climate, and pollution. • Sustainability: Discover principles for living in harmony with the environment and meeting our needs without compromising future generations. <p>Regardless of major, environmental awareness is crucial. This course empowers learner to:</p> <ul style="list-style-type: none"> • Become an informed citizen: Make responsible choices and advocate for environmental protection. • Understand complex environmental issues: Gain a holistic view of challenges like climate change and pollution. <p>Explore solutions and career paths: Discover potential careers in environmental management, conservation, or sustainable development.</p>
2	Vertical :	Open Elective
3	Type :	Theory / Practical
4	Credit:	2 credits / (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To create and disseminate knowledge to the students about environmental problems at local, regional and global scale. 2. To introduce about ecosystems, biodiversity and to make aware for the need of 	

	<p>conservation.</p> <p>3. To sensitize students towards environmental concerns, issues, and impacts of human population.</p> <p>4. To prepare students for successful career in environmental departments, research institutes, industries, consultancy, and NGOs, etc.</p>
8	<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Use principles of Environmental Science for explaining sustainable development and its related ethical concerns 2. Display scientific perspective for issues confronting our present day environment. 3. Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution. 4. Explain the Role of an individual in relation to human population and environmental pollution. 5. Recognize the importance of collective efforts for environmental sustainability as reflected in various treaties, conventions and laws
9	<p>Modules:-</p> <p>Unit I: Environmental Pollution and Health (8 lectures)</p> <p>Understanding pollution: Production processes and generation of wastes; Assimilative capacity of the environment; Definition of pollution; Point sources and non-point sources of pollution.</p> <p>Air pollution: Sources of air pollution; Primary and secondary pollutants; Criteria pollutants- carbon monoxide, lead, nitrogen oxides, ground-level ozone, particulate matter and Sulphur dioxide; Other important air pollutants- Volatile Organic compounds (VOCs), Peroxyacetyl Nitrate (PAN), Polycyclic aromatic hydrocarbons (PAHs) and Persistent organic pollutants (POPs); Indoor air pollution; Adverse health impacts of air pollutants; National Ambient Air Quality Standards.</p> <p>Water pollution: Sources of water pollution; River, lake and marine pollution, groundwater pollution; water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life.</p> <p>Soil pollution and solid waste: Soil pollutants and their sources; Solid and hazardous waste; Impact on human health.</p> <p>Noise pollution: Definition of noise; Unit of measurement of noise pollution; Sources of noise pollution; Noise standards; adverse impacts of noise on human health.</p> <p>Thermal and Radioactive pollution: Sources and impact on human health and ecosystems.</p> <p>Unit II: Environmental Management (7 lectures)</p> <p>Introduction to environmental laws and regulation: Constitutional provisions- Article 48A, Article 51A (g) and other derived environmental rights; Introduction to environmental legislations on the forest, wildlife and pollution control.</p> <p>Environmental management system: ISO 14001</p> <p>Life cycle analysis; Cost-benefit analysis</p> <p>Pollution control and management; Waste Management- Concept of 3R (Reduce, Recycle and Reuse) and sustainability; Ecolabeling /Ecomark scheme. Introduction to Millennium Development Goals, Sustainable Development Goals, & Mission Life.</p>

	<p>Unit III: Environmental Treaties and Conventions (8 lectures)</p> <p>1) Major International Environmental Agreements: Stockholm Conference on Human Environment, 1972, Ramsar Convention on Wetlands, 1971, Montreal Protocol, 1987, Basel Convention (1989), Earth Summit at Rio de Janeiro, 1992, Kyoto Protocol, 1997, Earth Summit at Johannesburg, 2002.</p> <p>2) Major Indian Environmental Legislations: The Wild Life (Protection) Act, 1972; The Water (Prevention and Control of Pollution) Act, 1974; The Forest (Conservation) Act, 1980; The Air (Prevention and Control of Pollution) Act, 1981; The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002</p>
	<p>Unit IV: Case Studies and Field Survey (7 lectures)</p> <p>The students are expected to be engaged in some of the following or similar identified activities:</p> <ul style="list-style-type: none"> • Discussion on one national and one international case study related to the environment and sustainable development. • Field visits to identify local/regional environmental issues, make observations including data collection and prepare a brief report. • One student one tree initiative. • Documentation of campus biodiversity. • Campus environmental management activities such as solid waste disposal, water management, and sewage treatment.
10	<p>Text Books</p> <ol style="list-style-type: none"> 1. Ahluwalia, V. K. (2015). Environmental Pollution, and Health. The Energy and Resources Institute (TERI). 2. Central Pollution Control Board Web page for various pollution standards. https://cpcb.nic.in/standards/ 3. Masters, G. M., & Ela, W. P. (2008). Introduction to environmental engineering and science (No. 60457). Englewood Cliffs, NJ: Prentice Hall. 4. Jørgensen, Sven Marques, Erik João Carlos and Nielsen, Søren Nors (2016) Integrated Environmental Management, A transdisciplinary Approach. CRC Press. 5. Barrow, C. J. (1999). Environmental management: Principles and practice. Routledge. 6. Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press. 7. Richard A. Marcantonio, Marc Lame (2022). Environmental Management: Concepts and Practical Skills. Cambridge University Press. 8. UNEP (2007) Multilateral Environmental Agreement Negotiator's Handbook, University of Joensuu, ISBN 978-952-458-992-5 9. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes. https://moef.gov.in/wp-content/uploads/2020/02/convention-V-16-CURVE-web.pdf 10. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes. https://moef.gov.in/wp-content/uploads/2020/02/convention-V-16-CURVE-web.pdf 11. India Code – Digital repository of all Central and State Acts: https://www.indiacode.nic.in/ 12. University Grants Commission, D.O.No.F. 14-5/2015(CPP-II) dated 2nd August 2019.

12	Internal Continuous Assessment: 40%	Semester End Examination : 60%
13	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, Field Visits, Case Studies, assignments, One Student one tree initiative etc. (at least 4)	
14	Format of Question Paper: for the final examination For OE: External - 30 Marks (2 Credits) Internal - 20 Marks Question Paper Format for 30 Marks Format of Question Paper: 30 Marks per paper Semester End Theory Examination: <ol style="list-style-type: none"> 1. Duration - These examinations shall be of one hour and 30 minutes duration. 2. Theory question paper pattern: There shall be 04 questions each of 10 marks out of which students will attempt ANY THREE 	

Signature:
Prof. Kavita Laghate
Chairman of Board of Studies in Value Education

As Per NEP 2020

University of Mumbai



Syllabus for Basket of AEC

Board of Studies in HINDI	
UG First Year Programme	
Semester	II
Title of Paper	Credits
हिन्दी भाषा : कौशल के आधार	2
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	<p>हिन्दी भाषा : कौशल के आधार</p> <p>हिंदी राजभाषा होने के साथ-साथ भारत में बोलीजने वाली एक प्रमुख भाषा है। भारत के अधिकांश निवासी और यहां तक कि भारत के बाहर बसनेवाले भारतवंशी भी अपने दैनिक आपसी वार्तालाप, कार्य-व्यवहार में हिंदी भाषा का ही प्रयोग करते हैं। विश्व की प्रमुख पांच भाषाओं के अंतर्गत हिंदी का अस्तित्व है, इस दृष्टि से हिंदी को लेकर विभिन्न प्रकार के कौशल सीखे और सिखाए जा सकते हैं। विद्यार्थियों के लिए हिंदी एक सामान्य भाषा होने के साथ विशेष भाषा तब बन जाती है जब वह हिंदी के माध्यम से अपने कौशल में अभिवृद्धि करें, हिंदी के माध्यम से रोजगार के कई अवसरों को प्राप्त करें। इस दृष्टि से पाठ्यक्रम अत्यंत लाभवर्धक और उपयोगी सिद्ध होगा। हिंदी भाषा में कौशल विकास की असीम संभावनाएं हैं और कौशल के विभिन्न आयाम जुड़े हुए हैं जो अलग-अलग दिशाओं में देखे जा सकते हैं। पाठ्यक्रम विद्यार्थियों में लेखन, वाचन कौशल की अभिवृद्धि करने के साथ रोजगारपरक अवसर प्रदान करता है।</p>
2	Vertical :	Open Elective
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: (List some of the course objectives)	<ol style="list-style-type: none"> विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना। विद्यार्थियों को लेखन, वाचन कौशल से परिचय करते हुए अभिव्यक्ति की शैलियों का विकास करना। विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषज्ञता दिलाना। विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।

8	<p>Course Outcomes: (List some of the course outcomes)</p> <p>CO-1) विद्यार्थियों को लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा।</p> <p>CO-2) विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन-शक्ति, शैली का विकास होगा।</p> <p>CO-3) विद्यार्थियों को लेखन, भाषण कौशल से भाषिक-शक्ति, शैलियों का संवर्धन होगा विशेषज्ञता आएगी।</p> <p>CO-4) विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा।</p>									
9	<p>Modules:-</p> <table border="1" data-bbox="246 692 1530 1453"> <thead> <tr> <th data-bbox="246 692 470 756">इकाई</th><th data-bbox="470 692 1269 756">पाठ</th><th data-bbox="1269 692 1530 756">व्याख्यान संख्या</th></tr> </thead> <tbody> <tr> <td data-bbox="246 756 470 1100">इकाई -1</td><td data-bbox="470 756 1269 1100"> 1. लेखन कौशल का अर्थ एवं स्वरूप 2. लेखन कौशल की उपयोगिता एवं महत्व 3. लेखन कौशल की विधियाँ 4. लेखन कौशल के भेद एवं विशेषताएँ 5. वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ 6. वाचन कौशल की उपयोगिता 7. वाचन कौशल की विधियाँ एवं विशेषताएँ </td><td data-bbox="1269 756 1530 1100">व्याख्यान- 15 क्रेडिट- 01</td></tr> <tr> <td data-bbox="246 1100 470 1453">इकाई -2</td><td data-bbox="470 1100 1269 1453"> 8. भाषण कौशल का अर्थ एवं स्वरूप 9. भाषण कौशल का महत्व एवं उपयोगिता 10. भाषण कौशल की विशेषताएँ 11. भाषण कौशल की विधियाँ 12. श्रवण कौशल का अर्थ एवं स्वरूप 13. श्रवण कौशल का महत्व एवं उपयोगिता 14. श्रवण कौशल की विशेषताएँ </td><td data-bbox="1269 1100 1530 1453">व्याख्यान- 15 क्रेडिट- 01</td></tr> </tbody> </table>	इकाई	पाठ	व्याख्यान संख्या	इकाई -1	1. लेखन कौशल का अर्थ एवं स्वरूप 2. लेखन कौशल की उपयोगिता एवं महत्व 3. लेखन कौशल की विधियाँ 4. लेखन कौशल के भेद एवं विशेषताएँ 5. वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ 6. वाचन कौशल की उपयोगिता 7. वाचन कौशल की विधियाँ एवं विशेषताएँ	व्याख्यान- 15 क्रेडिट- 01	इकाई -2	8. भाषण कौशल का अर्थ एवं स्वरूप 9. भाषण कौशल का महत्व एवं उपयोगिता 10. भाषण कौशल की विशेषताएँ 11. भाषण कौशल की विधियाँ 12. श्रवण कौशल का अर्थ एवं स्वरूप 13. श्रवण कौशल का महत्व एवं उपयोगिता 14. श्रवण कौशल की विशेषताएँ	व्याख्यान- 15 क्रेडिट- 01
इकाई	पाठ	व्याख्यान संख्या								
इकाई -1	1. लेखन कौशल का अर्थ एवं स्वरूप 2. लेखन कौशल की उपयोगिता एवं महत्व 3. लेखन कौशल की विधियाँ 4. लेखन कौशल के भेद एवं विशेषताएँ 5. वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ 6. वाचन कौशल की उपयोगिता 7. वाचन कौशल की विधियाँ एवं विशेषताएँ	व्याख्यान- 15 क्रेडिट- 01								
इकाई -2	8. भाषण कौशल का अर्थ एवं स्वरूप 9. भाषण कौशल का महत्व एवं उपयोगिता 10. भाषण कौशल की विशेषताएँ 11. भाषण कौशल की विधियाँ 12. श्रवण कौशल का अर्थ एवं स्वरूप 13. श्रवण कौशल का महत्व एवं उपयोगिता 14. श्रवण कौशल की विशेषताएँ	व्याख्यान- 15 क्रेडिट- 01								
10	<p>संदर्भ ग्रंथ सूची -</p> <ol style="list-style-type: none"> 1. हिंदी भाषा शिक्षण के विविध आयाम - प्राध्यापक डॉ. राठौर, किनले एडिशन 2. अभिनव पत्र लेखन - डॉ अनिल सिंह 3. हिंदी के व्यावहारिक रूप - डॉ संतोष मोटवानी, परिदृश्य प्रकाशन, मुंबई 4. हिंदी भाषा लेखन कौशल - गुलीबाबा पब्लिकेशन प्राइवेट लिमिटेड 									

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
12	Continuous Evaluation through: मूल्यांकन प्रारूप आंतरिक मूल्यांकन- 20- अंक रचनात्मक कार्य, प्रकल्प इत्यादि- 10 अंक, कक्ष शिक्षण के दौरान सहभागिता इत्यादि - 05 अंक अकादमिक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक कुलयोग -20 अंक	
13	Format of Question Paper: <u>बाह्य मूल्यांकन- लिखित परीक्षा- 30- अंक</u> <u>निम्नलिखित तीन में से किन्हीं दो प्रश्नों के उत्तर लिखिए</u>	<u>परीक्षा अवधि- 01 घंटा</u> <u>30 अंक</u> <u>कुलयोग- 30 अंक</u>

Sign of the BOS
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Offg. Associate Dean
Name of the Associate
Dean
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Name of the Faculty

University of Mumbai

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ईमेल - आम्सी - dr.aams@fort.mu.ac.in
aams3@mu.ac.in



विद्याविषयक प्राधिकरण
सभा आणि सेवा विभाग(ए.ए.एम.एस.)
रुम नं. १२८ एम.जी.रोड, फोर्ट,
मुंबई - ४०० ०३२
टेलिफोन नं - ०२२ - ६८३२००३३

(नेंक पुनर्मूल्यांकनात्तरे ३.६४ (सी.जी.पी.ए.) सह अ++ श्रेणी
विद्यार्पीठ अनुदान आयोगात्तरे श्रेणी १ विद्यार्पीठ वर्जी)

क.वि.प्रा.स.से./आयसीडी/२०२५-२६/३७

दिनांक : २७ मे, २०२५

परिपत्रकः-

सर्व प्राचार्य/संचालक, संलग्नित महाविद्यालये/संस्था, विद्यार्पीठ शैक्षणिक विभागांचे संचालक/ विभाग प्रमुख यांना कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण २०२० च्या अमंलबजावणीच्या अनुपंगाने शैक्षणिक वर्ष २०२५-२६ पासून पदवी व पदव्युत्तर अभ्यासक्रम विद्यापरिषदेच्या दिनांक २८ मार्च २०२५ व २० मे, २०२५ च्या बैठकीमध्ये मंजूर झालेले सर्व अभ्यासक्रम मुंबई विद्यार्पीठाच्या www.mu.ac.in या संकेत स्थळावर NEP २०२० या टँब वर उपलब्ध करण्यात आलेले आहेत.

मुंबई - ४०० ०३२
२७ मे, २०२५

७६/१
(डॉ. प्रसाद कारंडे)
कुलसचिव

Copy forwarded for information and necessary action to :-

1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), dr@eligi.mu.ac.in
2	The Deputy Registrar, Result unit, Vidyanagari drresults@exam.mu.ac.in
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6	The Deputy Registrar, College Affiliations & Development Department (CAD), deputyregistrar.uni@gmail.com
7	The Deputy Registrar, PRO, Fort, (Publication Section), Pro@mu.ac.in
8	The Deputy Registrar, Executive Authorities Section (EA) eau120@fort.mu.ac.in He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), rapc@mu.ac.in
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in ar.tau@fort.mu.ac.in
11	The Deputy Registrar, College Teachers Approval Unit (CTA), concolsection@gmail.com
12	The Deputy Registrars, Finance & Accounts Section, fort draccounts@fort.mu.ac.in
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16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, ratnagirisubcentar@gmail.com
17	The Director, Centre for Distance and Online Education (CDOE), Vidyanagari, director@idol.mu.ac.in
18	Director, Innovation, Incubation and Linkages, Dr. Sachin Laddha pinkumanno@gmail.com
19	Director, Department of Lifelong Learning and Extension (DLLE), dlleuniversityofmumbai@gmail.com

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1	P.A to Hon'ble Vice-Chancellor, vice-chancellor@mu.ac.in
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4	P.A to all Deans of all Faculties
5	P.A to Finance & Account Officers, (F & A.O), camu@accounts.mu.ac.in

To,

1	The Chairman, Board of Deans pvc@fort.mu.ac.in
2	<p>Faculty of Humanities,</p> <p>Offg. Dean</p> <p>1. Prof.Anil Singh Dranilsingh129@gmail.com</p> <p>Offg. Associate Dean</p> <p>2. Prof.Manisha Karne mkarne@economics.mu.ac.in</p> <p>3. Dr.Suchitra Naik Naiksuchitra27@gmail.com</p>
	<p>Faculty of Commerce & Management,</p> <p>Offg. Dean,</p> <p>1 Prin.Ravindra Bambardekar principal@model-college.edu.in</p> <p>Offg. Associate Dean</p> <p>2. Dr.Kavita Laghate kavitalaghate@jbims.mu.ac.in</p> <p>3. Dr.Ravikant Balkrishna Sangurde Ravikant.s.@somaia.edu</p> <p>4. Prin.Kishori Bhagat kishoribhagat@rediffmail.com</p>

	<p>Faculty of Science & Technology</p> <p>Offg. Dean</p> <p>1. Prof. Shivram Garje ssgarje@chem.mu.ac.in</p> <p>Offg. Associate Dean</p> <p>2. Dr. Madhav R. Rajwade Madhavr64@gmail.com</p> <p>3. Prin. Deven Shah sir.deven@gmail.com</p>
	<p>Faculty of Inter-Disciplinary Studies,</p> <p>Offg. Dean</p> <p>1. Dr. Anil K. Singh aksingh@trcl.org.in</p> <p>Offg. Associate Dean</p> <p>2. Prin. Chadrashekhar Ashok Chakradeo cachakradeo@gmail.com</p> <p>3. Dr. Kunal Ingle drkunalingle@gmail.com</p>
3	Chairman, Board of Studies,
4	The Director, Board of Examinations and Evaluation, dboee@exam.mu.ac.in
5	The Director, Board of Students Development, dsd@mu.ac.in DSW direcotr@dsw.mu.ac.in
6	The Director, Department of Information & Communication Technology, director.dict@mu.ac.in

As Per NEP 2020

University of Mumbai



Syllabus for Major

Vertical – 1 & 4

Name of the Programme – B.Com. (Accounting and Finance)		
Faulty of Commerce		
Board of Studies in Accountancy and Finance		
U.G. Second Year Programme	Exit Degree	U.G. Diploma in Accounting and Finance
Semester		III & IV
From the Academic Year		2025-26

University of Mumbai



(As per NEP 2020)

Sr. No	Heading	Particulars
1	Title of program O: _____	B.Com. (Accounting and Finance)
2	Exit Degree	U.G. Diploma in Accounting and Finance
3	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: _____	40%
5	Credit Structure Sem. III – R: CU – 510 C Sem. IV – R: CU – 510 D	Attached herewith
6	Semesters	Sem. III & IV
7	Program Academic Level	5.00
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2025-26

Sd/-
Sign of the BOS
Chairman
Prof. Dr. Arvind Luhar
Board of Studies in
Accountancy and
Finance

Sd/-
Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of Commerce
& Management

Sd/-
Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

Sd/-
Sign of the
Offg. Dean
Prin. Ravindra
Bambadekar
Faculty of
Commerce &
Management

Under Graduate Diploma in Accounting and Finance

Credit Structure (Sem. III & IV)

	R: _____ C										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.	
		Mandatory	Electives								
5.0	III	Financial Accounting – III (4)			2	VSC:2, Mutual Fund Distributor – I (2)	AEC:2	FP: 2 CC:2	22	UG Diploma 88	
		Cost Accounting – I (4)									
	IV	R: _____ D									
		Financial Accounting – IV (4)		4	2	SEC:2 Mutual Fund Distributor – II (2)	AEC:2	CEP: 2CC:2	22		
Cost Accounting – II (4)											
Cum Cr.		28		10	12	6+6	8+4+2	8+4	88		

Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Sem. - III

Vertical – 1
Major

Syllabus
B.Com. (Accounting and Finance)
(Sem.- III)

Title of Paper: Financial Accounting - III

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	<p>This course delves into the critical aspects of business restructuring and partnership accounting, equipping you with essential skills for today's dynamic financial landscape. It will explore amalgamations, dissecting merger and purchase accounting methods, and master purchase consideration calculations. The learners learn the intricacies of converting partnerships into limited companies using the realization method, and understand the legal and financial frameworks of Limited Liability Partnerships (LLPs), including their formation and financial disclosures. A key focus will be on accurately apportioning profits before and after incorporation, a vital skill for financial reporting. This knowledge opens doors to diverse career paths in corporate finance, auditing, taxation, and consulting. Through case studies and practical exercises, learners gain the confidence to navigate complex restructuring scenarios and contribute meaningfully to financial decision-making.</p>
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks

7	<p>Course Objectives:</p> <ul style="list-style-type: none"> • To understand the concepts and accounting treatments related to the amalgamation of firms, including mergers and purchases. • To analyze the process of converting a partnership firm into a limited company and an LLP, along with the necessary financial adjustments. • To evaluate the legal and financial aspects of Limited Liability Partnerships (LLPs) and their differences from other business structures. • To compute and apportion profits or losses between pre- and post-incorporation periods for newly formed companies.
8	<p>Course Outcomes:</p> <ul style="list-style-type: none"> • The learners will be able to prepare accounting entries and financial statements for amalgamated firms using pooling of interest and purchase methods. • The learners will be able to apply the realisation method to convert a partnership firm into a limited company and prepare the new balance sheet. • The learners will be able to interpret the provisions of the LLP Act, 2008 and prepare final accounts for an LLP. • The learners will be able to calculate pre- and post-incorporation profits/losses and appropriately treat them in financial statements.
9	<p>Modules: - 04</p> <p>Module 1: Amalgamation of Firms</p> <ul style="list-style-type: none"> • Introduction: Meaning, Concept and Case studies. • Types of amalgamation – merger and purchase. • Accounting for amalgamation – Pooling of interest method and purchase method. • Computation of Purchase consideration. • Journal/Ledger accounts of old firms • Preparing Balance sheet of new firm • Treatment of goodwill arising on amalgamation. <p>Module 2: Conversion / Sale of a Partnership Firm into a Ltd. Company</p> <ul style="list-style-type: none"> • Provisions related to Conversion/ Sale by use of Realisation method only. • Calculation of New Purchase consideration. • Preparation of Journal / Ledger Accounts of old firms. • Preparing Balance sheet of new company <p>Module 3: Accounting for Limited Liability Partnership</p>

- Meaning of Term Limited Liability Partnership, its need, scope and advantages
- Relevant Definitions under Section 2 of the LLP Act, 2008
- Incorporation of LLP, Partners and their relations.
- Financial disclosures related to Limited Liability Partnership.
- Conversion of partnership business into Limited Liability Partnership
- Differences with other forms of organization
- Preparing Final Accounts of Limited Liability Partnership.

Module 4: Ascertainment and Treatment of Profit Prior to Incorporation

- Introduction to Pre and Post Incorporation.
- Basis of Apportionment between Pre and Post Incorporation Period.
- Computation of Pre and Post Incorporation Profit/ Loss
- Treatment of Pre and Post Incorporation Profit/ Loss

Text Books:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

Reference Books:

1. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
2. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
3. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi

Internal Continuous Assessment: 40%

**External, Semester End Examination
60% Individual Passing in Internal and External Examination**

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures.	20

Semester End External – 60 Marks

Time – 2 Hours

Attempt any 4 out of 6 questions

		(Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)		Question No.	Questions	Marks
				Q.1	Practical/ Theory	15
				Q.2	Practical/ Theory	15
	2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10	Q.3	Practical/ Theory	15
				Q.4	Practical/ Theory	15
				Q.5	Practical/ Theory	15
				Q.6	Practical/ Theory	15
	3	Participation in Case Study/ Field Visit /Certificate Course (Physical/Online mode)	10	Note		
				1. Equal Weightage is to be given to all the modules.		
				2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.		
				3. Use of simple calculator is allowed in the examination.		
				4. Wherever possible more importance is to be given to the practical problem.		

Syllabus
B.Com. (Accounting and Finance)
(Sem.- III)

Title of Paper Cost Accounting – I

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	<p>This course is designed to equip specialized learners of accounting and finance with the essential skills to navigate the intricate world of cost analysis and management decision-making. In today's competitive business landscape, understanding cost structures and implementing effective management accounting practices is crucial for organizational success. This course will delve into the fundamental concepts of cost accounting, including material, labor, and overhead analysis, and explore advanced topics like activity-based costing (ABC). By mastering these principles, learners will be prepared to provide valuable insights for strategic planning, performance evaluation, and profitability enhancement. This course will bridge the gap between theoretical knowledge and practical application, ensuring learners are well-equipped to excel in roles that demand accurate cost information and sound financial judgment.</p>
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks

7	<p>Course Objectives:</p> <ul style="list-style-type: none"> • To explain the fundamental concepts, objectives, and importance of cost and management accounting. • To analyze material storage and record systems, and <i>prepare</i> stock ledger accounts using FIFO and weighted average methods. • <i>To evaluate</i> the methods of employee cost control and <i>apply</i> wage payment and incentive systems. • To assess the impact of overhead allocation on product costing and <i>justify</i> the selection of appropriate absorption methods..
8	<p>Course Outcomes:</p> <ul style="list-style-type: none"> • Learners will be able to compare and contrast cost accounting, financial accounting, and management accounting, and apply activity-based costing (ABC) to solve practical problems. • Learners will be able to calculate the Economic Order Quantity (EOQ) and demonstrate the preparation of stock ledger accounts. • Learners will be able to compute employee costs under various wage systems and calculate labour turnover using replacement and separation methods. • Learners will be able to apply absorption costing methods to allocate overheads in different scenarios.

9	<p>Modules: - 04</p>
	<p>Module 1: Introduction to Cost and Management Accounting</p>
	<ul style="list-style-type: none"> • Meaning, objective and importance of Cost and Management Accounting • Functions and role of Cost Accounting Department in an organization • Installation of Cost Accounting System in an organization • Differentiate between Cost Accounting, Financial Accounting and Management Accounting. • Various elements and classifications of cost and methods of costing. • Need for Activity Based Costing (ABC) • Practical problems of Activity Based Costing (ABC)
	<p>Module 2: Material Cost</p> <ul style="list-style-type: none"> • Meaning, need for and importance of material • Material Storage and Records: Bin Cards, Stock Control Cards and Store Ledger

- Preparation of Stock Ledger Account using FIFO and Weighted Average Method.
- Computation of Economic Order Quantity (EOQ).

Module 3: Employee Cost

- Meaning and importance of Employee (Labour) cost in an organisation
- Employee (Labour) cost control: Functions, Factors and Procedures
- Idle Time: Causes, Treatment and computation of Effective hourly cost of employee.
- Over Time: Causes and Treatment
- Systems of Wage Payment and Incentives: Calculation of wages/salary/employee cost based on Time Rate System, Piece Rate System and Premium Bonus Method (Halsey Premium Plan and Rowan Premium Plan)
- Employee (Labour) Turnover: Meaning and Calculation based on Replacement Method and Separation Method.

Module 4: Overheads – Absorption Costing Method

- Meaning of Overheads-Classification: Production, administrative and selling and distribution.
- Classification of overheads into fixed and variable.
- Meaning and methods of allocation of overheads to various departments.
- Apportionment and absorption of overheads.

Reference Books:

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

	<ul style="list-style-type: none"> Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 																																		
11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination																																	
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VSC

Syllabus
B.Com. (Accounting and Finance)
(Sem.- III)

Title of Paper: Mutual Fund Distributor – I

Sr. No.	Heading	Particulars
1	<p>Description of the course:</p> <p>Including but not limited to:</p>	<p>This course provides a foundational understanding of investment principles and the functioning of mutual funds, equipping learners with the knowledge to make informed financial decisions. The first module explores the investment landscape, covering financial goals, asset classes, risk assessment and behavioral biases that influence investment choices. Learners will learn risk profiling techniques and asset allocation strategies to build optimal portfolios.</p> <p>The second module focuses on mutual funds, explaining their concept, types and their role in wealth creation. It examines the growth of India's mutual fund industry, regulatory frameworks and how mutual funds cater to diverse investor needs. Through practical insights and case studies, learners will evaluate fund performance, costs (expense ratios, loads) and alignment with financial objectives.</p> <p>Designed for aspiring investors, finance professionals and wealth advisors, this course bridges theory with real-world applications, preparing participants to navigate financial markets confidently. With India's growing mutual fund industry and increasing retail participation, this knowledge is invaluable for careers in investment advisory, financial planning and asset management.</p>
2	Vertical:	VSC
3	Type:	Theory

4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	
	<ul style="list-style-type: none"> • To analyze the investment landscape by evaluating different asset classes, risk-return trade-offs, and behavioral biases affecting investment decisions. • To understand the structure, functioning, and role of mutual funds in wealth creation, along with their classification and growth in the Indian market. 	
8	Course Outcomes:	
	<ul style="list-style-type: none"> • The learners will be able to assess investment risks, apply risk management strategies, and create suitable asset allocation plans based on individual risk profiles. • The learners will be able to evaluate various types of mutual funds and prepare investment plan for an individual. 	
9	<p>Modules: - 02</p> <p>Module 1: Investment Landscape & Concept and Role of a Mutual Fund</p> <p>A. Investment Landscape</p> <ul style="list-style-type: none"> • Investors and their Financial Goals • Savings or Investments?: Meaning and Importance. • Different Asset Classes: Real Estate; Commodities; Fixed Income; Equity; Hybrid asset classes: Characteristics and Present Indian and Global Scenarios. • Different Types of Risks: Investment Risks, Inflation Risk; Liquidity Risk; Credit Risk; Interest Rate Risk; Market Risk and Price Risk • Risk Measures and Management Strategies • Behavioural Biases in Investment Decision Making • Risk Profiling of Individuals: Case Studies • Understanding Asset Allocation: Case Studies <p>B. Concept and Role of a Mutual Fund</p> <ol style="list-style-type: none"> 1. Concept of Mutual Fund <ul style="list-style-type: none"> • Role of Mutual Funds • Investment Objectives of Mutual Funds • Investment Policy for Mutual Funds 	

- Important Concepts in Mutual Funds
- Advantages of Mutual Funds for Investors
- Limitations of Mutual Fund

2. Classification of Mutual Funds

- By the structure of the fund
- By the management of the portfolio
- By the investment universe
- Mutual fund scheme categorization and SEBI regulation: Equity Schemes, ii. Debt Schemes, iii. Hybrid Schemes, iv. Solution Oriented Schemes , v. Other Schemes

3. Growth of the mutual fund industry in India

Module 2: Legal Structure of Mutual Funds in India & Net Asset Value, Total Expense Ratio and Pricing of Units

A. Legal Structure of Mutual Funds in India

- Structure of Mutual Funds in India
- Key Constituents of a Mutual Fund: a. Sponsors, b. Board of Trustees, c. Mutual Fund Trust, d. Asset Management Company, e. Custodian
- Organization Structure of Asset Management Company
- Role and Support function of Service Providers
- Role and Function of Association of Mutual Funds in India.

B. Net Asset Value, Total Expense Ratio and Pricing of Units

- Fair Valuation Principles
- Computation of Net Assets of Mutual Fund Scheme and NAV (Practical sums): a. Net Assets of Scheme, b. Net Asset Value, c. Mark to Market, d. Total Expenses in Mutual Fund Scheme
- Dividends & Distributable Reserves
- Concept of Entry and Exit Load and its impact on NAV (Practical sums)
- Key Accounting and Reporting Requirements
- NAV, Total expense ratio and pricing of units for the Segregated Portfolio (Practical sums)

Reference Books:

10

- Mutual Fund Foundation by National Institute of Securities Markets
- Mutual Fund Distributor by National Institute of Securities Markets
- How to Make a Fortune Through Mutual Funds: Hunt with the Hounds by Ashu Dutt

- Bogle On Mutual Funds: New Perspectives for The Intelligent Investor by John C. Bogle
- Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors by Sundar Sankaran
- Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by John C. Bogle
- Mutual Funds-Ladder to Wealth Creation by Vivek K Negi
- A Guide to Indian Mutual Fund Investment by Dr. Susanta Kumar Mishra
- Mutual Funds Made Easy! by Gerard W. Perritt
- Mutual Funds for Dummies by Eric Tyson

11	Internal Continuous Assessment: 40%	<p>External, Semester End Examination</p> <p>60% Individual Passing in Internal and External Examination</p>																								
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Q.1	Practical/ Theory	15																								
Q.2	Practical/ Theory	15																								
Q.3	Practical/ Theory	15																								

AC – 28/03/2025

Item No. – 7.9 (N) (6ab) Sem. III & IV

As Per NEP 2020

University of Mumbai



Syllabus for Minor Vertical 2

Faculty of Commerce and Management

Board of Studies in Commerce

Second Year Programme - Minor in Commerce

Semester	III & IV	
Title of Paper	Sem.	Total Credits 4
I) Business Law – II : Sale of Goods Act	III	4
II) Fundamentals of Business : Introduction to Management		4
Title of Paper		Credits
I) Business Law – III : The Negotiable Instruments Act	IV	4
II) Fundamentals of Business : Introduction to Finance		4
From the Academic Year		2025-26

Sem. - III

Syllabus
B.Com. (Second Year)
(Sem.- III)

Title of Paper: Fundamentals of Business :- Introduction to Management

Sr. No.	Heading	Particulars
1	Description of the course : Including but Not limited to :	This course provides an understanding of the concepts, principles and functions of Management. It deals with management lessons from Bhagwat Gita and touch upon the Indian Ethos. The course includes detailed learning on functions of management namely Planning, Controlling, Organising and Directing.
2	Vertical :	Minor
3	Type :	Theory
4	Credit:	4 credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: (List some of the course objectives) 1. To provide an overview of Management in an organization 2. To understand the principles and functions of management. 3. To provide an insight on the application of principles and functions of Management in their lives.	
8	Course Outcomes: (List some of the course outcomes) CO1 Learners will understand the concepts and principles of Management.(Understand) CO2 Learners will learn to apply the functions of management in their daily life (Apply)	

9	<p>Modules:- Per credit One module can be created</p> <p>Module 1: Introduction to Management (15 lectures)</p> <p>Unit I Management</p> <ul style="list-style-type: none"> • Concept, Nature, Functions, Levels of Management, Managerial Skills, • Techniques of Scientific Management Theory by F.W. Taylor, Principles of Management by Henri Fayol, Dimensions of Management by Peter Drucker <p>Unit II Indian Management Thoughts</p> <ul style="list-style-type: none"> • Indian Management Thoughts, Chanakya's Principles of Management • 10 key Management Lessons from Bhagwad Gita, Indian Ethos & its Significance to Management <p>Module 2 : Planning & Decision Making (15 lectures)</p> <p>Unit I Planning</p> <ul style="list-style-type: none"> • Steps, Importance, Components of Planning, Coordination – Importance, • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components <p>Unit II Decision Making</p> <ul style="list-style-type: none"> • Concept, Importance, Process of Decision-making and Techniques, • Essentials of a Sound Decision Making, Impact of Technology on Decision Making. <p>Module 3: Organizing (15 lectures)</p> <p>Unit I Organisation Structures</p> <ul style="list-style-type: none"> • Features of Organisation Structures: Line Organisation, Line & Staff Organisation, Matrix Organisation, Virtual Organisation, Formal and Informal Organisation. • Departmentation -Meaning & Bases, <p>Unit II Span of Management and Delegation of Authority</p> <ul style="list-style-type: none"> • Span of Management- concept & Factors Influencing Span of Management, Advantages of appropriate Span of Management. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation, Centralization v/s Decentralisation. <p>Module 4: Directing and Controlling (15 lectures)</p>
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	<p>Unit I Directing</p> <ul style="list-style-type: none"> • Concept, Importance and Scope of Directing • Motivation – Concept, Importance, Factors influencing motivation, Maslow's Theory of Motivation, Leadership- concept, Styles & Qualities of good leader. <p>Unit II Controlling</p> <ul style="list-style-type: none"> • Managerial Communication: Functions, Barriers, Modern Tools used by managers for communication. • Controlling – Concept, Steps in control process, Essentials of good control system, Techniques of Controlling. 	
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Management Today Principles& Practice- Gene Burton, Manab Thakur, Tata McGraw Hill, Publishing Co.Ltd. 2. Management – James A.F.Stoner, Prentice Hall, Inc .U.S.A. 3. Management : Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd. 4. Principles of Management- T.Ramasamy. 5. Principles and Practices of Management- L.M. Prasad. 6. Essentials of Management – Koontz AndO'Donnell 7. Principles of Management –Sherlekar S. A 8. Principles and Practice of Management by L M Prasad 9. Corporate Chanakya: Successful Management the ancient way by Radhakrishnan Pillai 10. Success Principles of Chanakya by Mahesh Sharma 11. Managing by the Bhagavad Gita:Timeless lessons for today's Managers, by Satinder Dhiman, A.D. Amar Springer publication. 12. Professional Development with Managerial Communication by JitendraMhatre. 13. Executive Guide to Business Communication, MoinQazi, 14. Principles and Practices of Management & Business Communication – Karmakar, Dutta 15. Modern Communication Techniques by Sandip Dey 	
11	<p>Internal Continuous Assessment: 40%</p>	<p>External, Semester End Examination 60% Individual Passing in Internal and External Examination</p>
12	<p>Continuous Evaluation through:</p> <p>Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 4)</p>	

Exam Pattern (External Examination)**Total Marks: 60****4 Credits****Time: 2 Hours****Answer the Following Question**

Q. 1 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
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a)

b)

Q. 2 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
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a)

b)

Q. 3 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
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a)

b)

Q. 4 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
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a)

b)

Q. 5 Short Notes (Any Four)	$5 \times 4 = 20$
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a)

b)

c)

d)

e)

f)

g)

h)

Exam Pattern (Internal Examination)**Total 40 Marks****Marks**

1. Class Test	10 Marks
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2. Assignment	10 Marks
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3. Presentation	10 Marks
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4. Group Discussion	10 Marks
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5. Quiz	10 Marks
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6. Case Study	10 Marks
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Note: 1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

As Per NEP 2020

University of Mumbai



Syllabus for Basket of OE Vertical 3

Faculty of Faculty of Science & Technology

Board of Studies in Information Technology

Second Year Programme

Semester	III
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Title of Paper	Credits
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Web Designing with WordPress	2
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From the Academic Year	2025-26
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Name of the Course: Web Designing with WordPress

Sr.No.	Heading	Particulars
1	Description the course : Including but Not limited to:	The objective of Web Designing course is to provide instructions on creating and maintaining a web page for publishing on the Internet. Students will be able to use HTML editor to author pages that include text and graphics..
2	Vertical :	Open Elective
3	Type :	Theory
4	Credits :	2 credits (1 credit = 15 Hours for in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives(CO):	<p>CO1. To understand the fundamentals of Internet, and the principles of web design</p> <p>CO2. To develop basic websites using HTML and Style Sheets.</p> <p>CO3. To understand different style sheets used in web designing.</p> <p>CO4. To implement JavaScript as a tool to add dynamism to static HTML pages.</p>
8	Course Outcomes (OC):	<p>OC1. Learners will be able to use the HTML programming language</p> <p>OC2. Learners will be able to execute web pages designed using HTML</p> <p>OC3. Describe the concepts of World Wide Web, and the requirements of effective web design</p> <p>OC4. List various tags in html and use these to create web page</p> <p>OC5. Gain necessary skills for designing and developing web applications</p>
9	Modules:- Module 1:	<p>1. Introduction to HTML 5: What Is HTML? Understanding HTML Tags, Setting Up the Document Structure: Specifying the Document Type, Creating the HTML, Specifying a Page Title. Formatting Text by Using Tags: Creating Headings, Applying Bold and Italic Formatting, Applying Superscript and Subscript Formatting, Using Monospace and Preformatted Text. Using Lists and Backgrounds: Creating Bulleted and Numbered Lists, Creating Definition Lists, Inserting Special Characters, Inserting Horizontal Lines, Choosing Background and Foreground Colors. Creating Hyperlinks and Anchors- Hyperlinking to a Web Page, Creating Hyperlinking to an E-Mail Address, Hyperlinking to Other Content.</p> <p>Style Sheets and Graphics: Introduction to Style Sheets: Understanding Styles, Constructing Style Rules, Creating Styles for Nested Tags, Applying Styles to Hyperlinks, Creating and Linking to External Style Sheets.</p> <p>Formatting Text by Using Style Sheets: Specifying a Font Family, Specifying a Font Size and Color, Applying Bold and Italics, Applying Strikethrough and Underlining, Creating Inline Spans, Adjusting Spacing Between Letters. Formatting Paragraphs by Using Style</p>

	<p>Sheets: Indenting Paragraphs, Applying a Border to a Paragraph, Specifying the Horizontal Alignment of a Paragraph,</p> <p>Displaying Graphics</p> <p>Selecting a Graphics Format, Preparing Graphics for Web Use, Inserting Graphics, Arranging Elements on the Page, Controlling Image Size and Padding, Hyperlinking from Graphics, Using Thumbnail Graphics, Including Alternate Text for Graphics, Adding Figure Captions</p> <p>Page Layout and Navigation- Creating Navigational Aids , Creating a Text-Based and Graphical Navigation Bar, Creating an Image Map, Creating Tables, Specifying the Size of a Table, Specifying the Width of a Column, Merging Table Cells. Formatting Tables-Applying Table Borders, Applying Borders by Using Attributes, Applying Borders by Using Styles, Changing Cell Padding, Spacing, and Alignment. Setting Horizontal and Vertical Alignment</p> <p>Creating User Forms- Creating a Basic Form- Creating a Text Box ,Special Field types for E-Mail and Web Addresses, Creating a Text Area, Creating a Submit or Clear Button, Creating Check Boxes and Option Buttons, Additional Input Types in HTML5</p> <p>Incorporating Sound and Video- What's New with Audio and Video in HTML5?,Embedding Video Clips- Introducing the <video> Tag, The <embed> Tag: Your Fallback Plan, Placing a Video Clip on a Web Page. Incorporating Audio on a Web Page- Playing Audio with the <audio> Tag, Placing an Audio Clip on a Web Page</p>
Module 2:	
<p>3. WordPress</p> <p>Overview of WordPress,- History and evolution of WordPress - Differences between WordPress.com and WordPress.org,- Installation and setup process</p> <p>WordPress Dashboard and Settings - Tour of the WordPress dashboard</p> <p>- Configuring general settings- Customizing site title, tagline, and URL structure</p> <p>- Discussion on Reading, Writing, Discussion, and Media settings, Posts and Pages,- Creating and managing posts,- Formatting text and adding media to posts</p> <p>- Categories and tags,- Understanding the difference between posts and pages</p> <p>- Introduction to WordPress themes,- Installing and activating themes,- Customizing themes using the WordPress Customizer,- Exploring premium themes and child themes</p> <p>- What are plugins?- Installing and activating plugins,- Popular plugins for various functionalities,- Customizing plugins and understanding conflicts</p> <p>Widgets and Menus - Adding widgets to sidebar and footer Creating custom menus</p> <p>- Managing menu locations,- Responsive menu design, Custom Post Types and Taxonomies,- Creating custom post types,- Registering custom taxonomies</p> <p>- Using custom post types for specific content needs,- Advanced custom post type settings</p> <p>User Management and Permissions,- Roles and capabilities in WordPress</p> <p>- Adding and managing users,- Creating user accounts with different permissions</p> <p>- User profile settings and options</p> <p>Search Engine Optimization (SEO),- Basics of SEO for WordPress,- Using SEO plugins like Yoast SEO,- Optimizing content for search engines,- SEO best practices for wordPress websites</p> <p>Security and Backup - Importance of website security,- Securing WordPress installation</p> <p>- Backup solutions for WordPress sites,- Implementing security plugins and techniques</p> <p>E-commerce with WordPress - Introduction to e-commerce plugins (e.g., WooCommerce)- Setting up an online store,- Managing products and orders</p> <p>- Payment gateway integration,Performance Optimization,- Speeding up WordPress</p>	

	<p>websites,- Caching techniques,- Image optimization,- Minification and optimization plugins Multisite and Multilingual Websites,- Setting up WordPress Multisite,- Managing multiple websites from one WordPress installation,- Creating a multilingual website using plugins- Best practices for managing multisite and multilingual sites, Advanced Customization,- Customizing WordPress themes with code - Creating custom page templates,- Using child themes for advanced customization - Customizing plugins and functionality,Troubleshooting and Maintenance** - Common WordPress issues and solutions,- Debugging techniques,- Updating WordPress core, themes, and plugins,- Best practices for ongoing maintenance and support</p>	
10	<p>Text Books</p> <ol style="list-style-type: none"> 1. Step by Step HTML5 by Faithe Wempen, Microsoft Press,2011 2. The Complete Reference HTML & CSS, Thomas A. Powell. McGrawHill, 5 th Edition,2010 3. The Complete Reference JavaScript Thomas A. Powell &Fritz Schneider McGrawHill 3rd 2012 4. Web Technologies: HTML, JAVASCRIPT, PHP, JAVA, JSP, XML and AJAX, Black Book Kindle Edition,by Kogent Learning Solutions Inc 	
11	<p>Reference Books</p> <ol style="list-style-type: none"> 1. Learning Web Design A Beginner's Guide to Html, CSS, JavaScript, And Web Graphics, Jennifer Niederst Robbins, O'Reilly, 5th Edition,2018. 2. Ivan Bayross, "Web Enabled Commercial Applications Development using HTML, DHTML, Javascript, Perl CGI", BPB, 2004 3. HTML 5 for Web Designers (By: Jeremy Keith) – http://freepdf-books.com 4. Introduction to JavaScript Object Notation: A To-the-Point Guide to JSON kindle Edition by Lindsay Bassett,O'REILLY 5. WordPress for web developer Stephanie Leary 	
12	Internal Continuous Assessment: 40%	Semester End Examination: 60%
13	<p>Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3) Pattern: Class test of 20 marks Class test of 20 marks Average of the two: 20 marks Quizzes/ Presentations/ Assignments 5 marks Total: 25 marks</p>	<p>Format of Question Paper: (Semester End Examination)</p> <p>Q1: Attempt any two (out of four) from Module 1 (13 marks)</p> <p>Q2: Attempt any two (out of four) from Module 2 (12 marks)</p>

Sd/-

Sign of the BOS
Chairman
Dr. Srivaramangai R
BOS in Information
Technology

Sd/-

Sign of the
Offg. Associate Dean
Dr. Madhav R. Rajwade
Faculty of Science &
Technology

Sd/-

Sign of the Offg. Dean
Prof. Shivram S. Garje
Faculty of Science &
Technology

As Per NEP 2020

University of Mumbai



Syllabus for CC

Ad- hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular

UG First Year Programme – National Service Course

Semester	III & IV	
Title of Paper	Sem	Credits
Study of Indian Social Reformers	III	2
Youth and Disaster Management	IV	2
From the Academic Year		2025-26

UNIVERSITY OF MUMBAI

Semester III

(w.e.f. June, 2025)

Sub: - NSS- Study of Indian Social Reformers

Credits: 02

Lectures: 30

Marks:50

Unit	SEMESTER 3	No. of Lecture	No. of Credits
Number	Title of the Unit		
1	History of Social work in India	15	1
	Social Reformers: Definition, concept and Nature		
	History of Indian Social Reformers		
	Characteristics Indian Social Reformers - Pre-Post Independence		
	Skills for NSS volunteers:		
	Soft Skills for NSS Volunteers – Communication skills, Public speaking skills, Body Language, Content writing, Resume writing.		
	Life Skills – problem solving, Empathy, coping with emotions, self- Awareness and inter personal skills.		
2	Contributions of Social Reformers	15	1
	• Mahatma Gandhi		
	• Swami Vivekanand		
	• Sant Gadge Baba		
	• Mahatma Jyotiba Phule		
	• Rajshri Shahu Maharaj		
	• Baba Amte		
	• RajaRam Mohan Roy		

References –

- 1) Fadake G. D., (Sampadak) – Mahatma FuleSamagraWangmaya.
- 2) Salunkhe P.B., (Sampadak) – Mahatma FuleGouravGranth.
- 3) NarkeHari,(Sampadak) -Mahatma Fule :ShodhachyaNavyaWata.
- 4) Bhosale S. S., (Sampadak) – KrantiSukte: RajarshiChhatrapatiShahu
- 5) PawarJaysingrao, (Sampadak) –RajarshiShahuSmarakGranth
- 6) Dr. BabasahebAmbedkarlekhanaaniBhashanekhand 18, Bhag –1,2,3.
- 7) ToksalePrajacta -VyavysaikSamajkarya

- 8) Dr. V.C. Dande : National Service Scheme Review
- 9) Joshi V.N.-BhartiyTatvdnyanachabruhadItihas, Khand10
- 10) YadiIndumati -BharatratnaShendgeDipak (Anuwad) -MadarTeressa.
- 11) Marathi Vishwakosh, Khanda12.
- 12) Bhagat R.T. - Swami VivekanandTeAcharyaVinoba.
- 13) ShethPurushottam, KhambeteJayashri, Mane ShailajaRashtriyaSevaYojna
- 14) MishrAnupam - AajBikharehaiTalab(Hindi)
- 15) ThotePurushottam–SamajkaryachiMultatve
- 16) Bhide G.L.,MaharashtratilSamajSudharanechaItihaas

As Per NEP 2020

University of Mumbai



Syllabus for Basket of AEC Vertical 5

Faculty of- HUMANITIES

Board of Studies in HINDI

Second Year Programme

Semester	III
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Title of Paper	Credits
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I) हिंदी भाषा : व्यावहारिक प्रयोग	2
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From the Academic Year	2025-26
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Title of Paper- हिंदी भाषा:व्यावहारिक प्रयोग

Sr. No.	Heading	Particulars
1	Description of the course:	<p>भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है। भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कहीं भी असफल नहीं हो सकता है। इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी करते हैं। वर्तमान युग में रोज़गार में बहुत से क्षेत्र भाषा से जुड़े हुए हैं, जिसके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं। भाषाई क्षमता हमारे विचारों की संवाहक होती है। आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है, इन माध्यमों में भाषा ही सशक्त तत्व है जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है। भाषा का महत्व हर समय, हर माध्यम में रहा है, परंतु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है। आज हिंदी अंतरराष्ट्रीय स्तर पर प्रयोग में लाई जा रही है, तकनीक, सूचना प्रौद्योगिकी सोशल मीडिया, राजनीति की भाषा हिंदी बन चुकी है। जीवन में कई क्षेत्रों में व्यावहारिक स्तर पर हमें अपनी भाषा के लिखित स्वरूप के कार्यों को करना होता है और ऐसे में कार्य-दक्षता महत्व रखती है। हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्हीं पहलुओं को ध्यान में रखते हुए इस पाठ्यक्रम का गठन किया गया है। हम हिंदी भाषा को सही और शुद्ध रूप में प्रयोग कर अभिव्यक्ति को सफल बनाएं और बिना व्याकरण के यह संभव नहीं है। इस दृष्टि से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा।</p>
2	Vertical:	AEC
3	Type:	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<ol style="list-style-type: none"> विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना।

	<ol style="list-style-type: none"> विद्यार्थियों को राजभाषा हिंदी के व्याकरण से परिचय करवाना। विद्यार्थियों को संज्ञा आदि का ज्ञान प्रदान करना। विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्रदान करना। 																															
8	Course Outcomes:																															
	<ol style="list-style-type: none"> विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी। विद्यार्थियों को राजभाषा हिंदी के व्याकरणिक प्रयोग की जानकारी प्राप्त होगी। विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा। विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्राप्त होगा। 																															
9	Modules (Per credit one module can be created)																															
	<table border="1"> <thead> <tr> <th>इकाई-1</th> <th>व्याख्यान-15</th> <th>क्रेडिट-01</th> </tr> </thead> <tbody> <tr> <td>1. हिंदी भाषा : सामान्य परिचय</td><td></td><td></td></tr> <tr> <td>2. राजभाषा हिंदी : संवैधानिक महत्व</td><td></td><td></td></tr> <tr> <td>3. वर्णमाला : स्वर एवं व्यंजन</td><td></td><td></td></tr> <tr> <td>4. शब्द भेद : सामान्य परिचय (संज्ञा आदि)</td><td></td><td></td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>इकाई-2</th> <th>व्याख्यान-15</th> <th>क्रेडिट-01</th> </tr> </thead> <tbody> <tr> <td>1. वाक्य : सामान्य परिचय</td><td></td><td></td></tr> <tr> <td>2. वर्तनी : शुद्धता का प्रयोग एवं सावधानियाँ</td><td></td><td></td></tr> <tr> <td>3. कारक एवं विराम चिह्न</td><td></td><td></td></tr> <tr> <td>4. पत्र लेखन : (बधाई, निमंत्रण, सुझाव, शिकायत, आभार, आवेदन, RTI लेखन)</td><td></td><td></td></tr> </tbody> </table>	इकाई-1	व्याख्यान-15	क्रेडिट-01	1. हिंदी भाषा : सामान्य परिचय			2. राजभाषा हिंदी : संवैधानिक महत्व			3. वर्णमाला : स्वर एवं व्यंजन			4. शब्द भेद : सामान्य परिचय (संज्ञा आदि)			इकाई-2	व्याख्यान-15	क्रेडिट-01	1. वाक्य : सामान्य परिचय			2. वर्तनी : शुद्धता का प्रयोग एवं सावधानियाँ			3. कारक एवं विराम चिह्न			4. पत्र लेखन : (बधाई, निमंत्रण, सुझाव, शिकायत, आभार, आवेदन, RTI लेखन)			
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11	Internal Continuous Assessment : 40%	External : Semester End Examination : 60%																														
12	Continuous Evaluation through:	<p>लिखित परीक्षा अंक : 30 समयावधि : 01 घंटा</p> <ul style="list-style-type: none"> रचनात्मक कार्य/प्रकल्प इत्यादि- 10 अंक प्रस्तुति/परिसंवाद सहभागिता इत्यादि- 05 अंक अकादमिक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक <p>कुल 20 अंक</p>																														

13

Format of Question Paper: for the semester end examination

अंक : 30

लिखित परीक्षा

समयावधि : 01 घंटा

निर्देश-

1. दोनों इकाइयों से प्रश्न पूछे जाएं।
2. तीन प्रश्न पूछे जाएं, किन्हीं दो प्रश्नों के उत्तर अपेक्षित हैं।

15x2 = 30 अंक

कुलयोग- 30 अंक

Sd/-

**Sign of the BOS
Chairman
Prof. Dr. Santosh
Motwani
Board of Studies in
Hindi**

Sd/-

**Sign of the
Offg. Associate Dean
Dr. Suchitra Naik
Faculty of
Humanities**

Sd/-

**Sign of the
Offg. Associate Dean
Prof. Manisha
Karne
Faculty of Humanities**

Sd/-

**Sign of the
Offg. Dean
Prof. Anil Singh
Faculty of
Humanities**

परिशिष्ट 'अ'

AC – 15/07/2025
Item No. – 7.3 (8)

As Per NEP 2020

University of Mumbai



Syllabus for Field Projects (FP)

Name of the Programme – B.COM (Accounting and Finance)	
Faulty of Commerce & Management	
Board of Studies in Accounting and Finance	
Semester	III
Duration	30 hrs (Field Work+ Survey) + 15hrs (Discussion + Report Writing) : Total - 45 hrs
From the Academic Year	2025-26

Name of Faculty:- Commerce & Management

Name of Programme :- B.COM (Accounting and Finance)

Duration :- 30 hrs (Field Work+ Survey) + 15hrs (Discussion + Report Writing) : Total - 45 hrs

Sr. No.	Name of the Topic
1	Comparative Study of Financial Statements in Local Businesses
2	Evaluating the Impact of Recent Tax Reforms on Small Enterprises
3	Working Capital Management Practices in Retail Outlets
4	Role of Artificial Intelligence in Modern Accounting Systems
5	Analysis of Internal Control Systems in Manufacturing Firms
6	Comparative Analysis of Tax Policies Across States or Regions
7	Risk Management Practices in Local Insurance Companies
8	Fintech Adoption and Its Impact on Traditional Banking Services
9	Sustainability Reporting Practices in Medium-Sized Enterprises
10	Operational Efficiency in Government Departments: A Field Assessment
11	Effectiveness of Direct and Indirect Taxation in Local Businesses
12	Income Tax Planning Strategies for Salaried Individuals
13	Compliance Challenges with International Financial Reporting Standards (IFRS)
14	Corporate Social Responsibility and Its Financial Implications
15	Ethical Practices in Financial Reporting: A Survey of Local Firms
16	Green Accounting and Environmental Costing in Manufacturing
17	Forensic Accounting Techniques for Fraud Detection in SMEs
18	Financial Inclusion Initiatives and Digital Banking Adoption in Rural Areas
19	Portfolio Management Strategies Among Retail Investors
20	Analysis of Non-Performing Assets in Regional Banks
21	AI-Based Fraud Detection Systems in Financial Institutions
22	Automated Invoice Processing Using AI in Service Organizations
23	Predictive Analytics for Cash Flow Forecasting in SMEs
24	AI-Driven Tax Compliance Solutions for Small Businesses
25	Carbon Footprint Calculation and Reporting in Local Organizations

The topics are indicative and the faculty members should allot Field Projects that are relevant and important as per core Subject. The Field Project may be taken individual or in a group up to 5 students with proper guidance from Faculty.

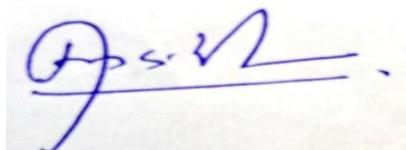
Evaluation Chart

(i) Internal Evaluation by Guide (Marks 20)

Criteria	Marks
Field visit completion, Attendance and interaction	10
Overall Report quality	10
Total	20

(ii) External Evaluation (Marks 30)

Criteria	Marks
Objectives, Literature Review , Methodology, Data Analysis, Conclusion and Recommendations	15
Overall Project Report Structure and Style	5
Presentation Skills & Communication	10
Total	30



Chairman
BoS in BAF

Associate Dean

Dean

Sem - IV

Syllabus
B.Com. (Accounting and Finance)
(Sem.- IV)

Title of Paper: Financial Accounting - IV

Sr. No.	Heading	Particulars
1	<p>Description of the course:</p> <p>Including but not limited to:</p>	<p>This comprehensive course provides an in-depth understanding of corporate accounting practices and financial operations under the Companies Act, 2013. Designed for accounting and finance students, the program covers essential aspects of company financial statements preparation, redemption of preference shares and debentures, and buy-back of securities. Through practical problem-solving and case studies, students gain hands-on experience in preparing statutory financial documents in compliance with Schedule III requirements.</p> <p>The course holds significant relevance in today's corporate environment, where adherence to statutory financial reporting norms is crucial. Participants will develop specialized skills in handling complex corporate transactions, making them valuable assets for accounting firms, corporate finance departments, and regulatory compliance roles. The curriculum's practical orientation ensures immediate applicability in real-world scenarios, particularly in public accounting practices and corporate financial reporting.</p>
2	Vertical:	Major
3	Type:	Theory

4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	
	<ul style="list-style-type: none"> • To evaluate and prepare the financial statements of a company prepared according to Schedule III of the Companies Act, 2013, to assess its financial health. • To calculate the minimum fresh issue of shares required to redeem preference shares, demonstrating an understanding of the provisions of Section 55 of the Companies Act, 2013. • To explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013, and apply the Companies Rules to calculate the Debenture Redemption Reserve (DRR) and redemption procedure. • To explain the provisions Section 68 and 70 of the Companies Act, 2013 and comprehend the accounting treatment of buy back of securities. 	
8	Course Outcomes:	
	<ul style="list-style-type: none"> • The learners will be able to prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013. • The learner will be able to prepare journal entries and balance sheet to reflect the redemption of preference shares using the appropriate methods and accounting treatment. • The learner will be able to construct journal entries, ledger accounts, and a partial balance sheet to record the redemption of debentures using different methods • The learner will be able to construct journal entries, ledger accounts, and a balance sheet to record the buyback of securities. 	

Note: Use the latest amendments as available pertaining to latest previous year.

Modules: - 04

Module 1: Introduction to Company Accounts

- Meaning of Company, Types of Company, Maintenance of Books of Accounts
- List of Statutory Books to be maintained by Public Company under Companies Act 2013.
- Financial Statements of the Company:
- Schedule III of the Companies Act, 2013
- Preparation of Profit and Loss Statement Part II of Schedule III
- Preparation of Balance Sheet Part I of Schedule III
- Preparation of Final accounts of the Company

Module 2: Redemption of Preference Shares

- Meaning of Redemption and the purpose of issuing redeemable preference shares
- Provisions of the Companies Act, 2013 regarding preference shares and their redemption.
- Methods of redemption of fully paid-up preference shares by i) Fresh issue of shares; ii) Capitalisation of divisible or undistributed profits and iii) Combination of both i) and ii)
- Understanding Creation of Capital Redemption Reserve
- Accounting treatment for redemption of i) fully paid-up preference shares; ii) partly called-up preference shares; and iii) fully called-up but partly paid-up preference shares.
- Problem sums based on Redemption of Preference Shares

Module 3: Redemption of Debentures

- Meaning of Redemption of Debentures
- Requirement of creation of a Debenture Redemption Reserve and creation of Debenture Redemption Fund (making investment for purpose of redemption of debentures)
- Various methods of redemption of debentures.
- Accounting treatment of redemption of debentures
- Problem sums based on redemption of debentures

Module 4: Buy-Back of Securities

- Meaning of Buy-Back of Securities
- Accounting treatment of buy-back of securities
- Provisions of the Companies Act regarding buy-back of securities
- Problem sums based on Buy-Back of Securities

Reference Books:

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Jain, S. P., & Narang, K. L. (2018). Advanced accountancy (10th ed.). Kalyani Publishers.
6. Tulsian, P. C. (2018). *Corporate accounting*. S. Chand Publishing.
7. Ruchi, G., & Chaturvedi, R. (2019). *Accounting for management*. Taxmann Publications.
8. Maheshwari, S. N., & Maheshwari, S. K. (2018). *Corporate accounting*. Vikas Publishing House.

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12

External, Semester End Examination

60% Individual Passing in Internal and External Examination

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	20
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10

Semester End External – 60 Marks

Time – 2 Hours

Attempt any 4 out of 6 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15
Q.4	Practical/ Theory	15
Q.5	Practical/ Theory	15
Q.6	Practical/ Theory	15

Note

	3 Participation in Case Study/ Field Visit /Certificate Course (Physical/Online mode)	10	<ol style="list-style-type: none"> 1. Equal Weightage is to be given to all the modules. 2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory. 3. Use of simple calculator is allowed in the examination. 4. Wherever possible more importance is to be given to the practical problem.
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Note: Use the latest amendments as available pertaining to latest previous year.

Syllabus
B.Com. (Accounting and Finance)
(Sem.- IV)

Title of Paper: Cost Accounting – II

Sr. No.	Heading	Particulars
1	<p>Description of the course:</p> <p>Including but not limited to:</p>	<p>This professional course provides comprehensive training in essential cost accounting methods and their practical applications in business decision-making. The program systematically covers four critical areas of cost management: cost classification and analysis, financial reconciliation, contract costing and process costing. Through a combination of theoretical concepts and practical problem-solving exercises, learners develop specialized skills in cost computation, analysis and reporting that are vital for manufacturing and service organizations.</p> <p>The course holds significant relevance in today's competitive business environment where cost control and optimization are crucial for profitability. Learners will gain hands-on experience in preparing detailed cost sheets, reconciling cost and financial accounts, managing contract costs and implementing process costing systems. These skills are immediately applicable across industries including manufacturing, construction, healthcare and professional services.</p>
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours

6	Marks Allotted:	100 Marks
7	<p>Course Objectives:</p> <ul style="list-style-type: none"> • To understand various cost classifications and develop expertise in preparing comprehensive cost sheets for different business needs • To analyze the differences between cost and financial accounts and develop reconciliation statements • To apply contract costing principles including progress payments, retention money, and profit recognition on incomplete contracts • To implement process costing systems including treatment of process losses, joint products, and by-products 	
8	<p>Course Outcomes:</p> <ul style="list-style-type: none"> • The learners will be able to classify costs according to functional categories and prepare comprehensive cost sheets tailored to various business scenarios and decision-making requirements. • The learners will be able to identify discrepancies between cost and financial accounts and prepare accurate reconciliation statements to align both accounting systems. • The learners will be able to prepare contract account and other relevant accounting statements. • The learners will be able to execute process costing calculations and prepare the necessary accounts. 	
9	<p>Modules: - 04</p> <p>Module 1: Classification of Costs and Cost Sheets</p> <ul style="list-style-type: none"> • Functional Classification of elements of cost, Cost heads in cost sheet, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre • Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes • Problems sums based on Preparation of cost sheet & Estimated Cost sheet <p>Module 2: Reconciliation of Cost and Financial Accounts</p> <ul style="list-style-type: none"> • Meaning, Need and Benefits of Reconciliation of cost and financial accounts • Practical problems based on Reconciliation of cost and financial accounts <p>Module 3: Contract Costing</p>	

- Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee and Accounting for plant used in a contract
- Accounting treatment of profit on incomplete contracts
- Contract Profit and Balance Sheet preparation, Escalation clause
- Problems sums based on Contract Costing

Module 4: Process Costing

- Meaning of Process Costing, Process loss
- Treatment of Normal, Abnormal Loss and Abnormal Gain in cost accounts
- Joint products and by products
- Problems sums based on Process Costing

Reference Books:

1. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
2. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
3. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
1. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
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4. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
6. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
4. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

10

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination																																	
12	Continuous Evaluation through: <table border="1" data-bbox="244 323 859 1118"> <thead> <tr> <th></th> <th data-bbox="244 323 732 384">Assessment/Evaluation</th> <th data-bbox="732 323 859 384">Marks</th> </tr> </thead> <tbody> <tr> <td data-bbox="244 384 287 714">1</td><td data-bbox="287 384 732 714">Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td><td data-bbox="732 384 859 714">20</td></tr> <tr> <td data-bbox="244 714 287 938">2</td><td data-bbox="287 714 732 938">Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)</td><td data-bbox="732 714 859 938">10</td></tr> <tr> <td data-bbox="244 938 287 1118">3</td><td data-bbox="287 938 732 1118">Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)</td><td data-bbox="732 938 859 1118">10</td></tr> </tbody> </table>		Assessment/Evaluation	Marks	1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	20	2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10	3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10	Semester End External – 60 Marks Time – 2 Hours Attempt any 4 out of 6 questions <table border="1" data-bbox="879 435 1467 893"> <thead> <tr> <th data-bbox="879 435 1002 534">Question No.</th> <th data-bbox="1002 435 1298 534">Questions</th> <th data-bbox="1298 435 1467 534">Marks</th> </tr> </thead> <tbody> <tr> <td data-bbox="879 534 1002 586">Q.1</td><td data-bbox="1002 534 1298 586">Practical/ Theory</td><td data-bbox="1298 534 1467 586">15</td></tr> <tr> <td data-bbox="879 586 1002 637">Q.2</td><td data-bbox="1002 586 1298 637">Practical/ Theory</td><td data-bbox="1298 586 1467 637">15</td></tr> <tr> <td data-bbox="879 637 1002 689">Q.3</td><td data-bbox="1002 637 1298 689">Practical/ Theory</td><td data-bbox="1298 637 1467 689">15</td></tr> <tr> <td data-bbox="879 689 1002 741">Q.4</td><td data-bbox="1002 689 1298 741">Practical/ Theory</td><td data-bbox="1298 689 1467 741">15</td></tr> <tr> <td data-bbox="879 741 1002 792">Q.5</td><td data-bbox="1002 741 1298 792">Practical/ Theory</td><td data-bbox="1298 741 1467 792">15</td></tr> <tr> <td data-bbox="879 792 1002 893">Q.6</td><td data-bbox="1002 792 1298 893">Practical/ Theory</td><td data-bbox="1298 792 1467 893">15</td></tr> </tbody> </table> <p>Note</p> <ol style="list-style-type: none"> 1. Equal Weightage is to be given to all the modules. 2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory. 3. Use of simple calculator is allowed in the examination. 4. Wherever possible more importance is to be given to the practical problem. 	Question No.	Questions	Marks	Q.1	Practical/ Theory	15	Q.2	Practical/ Theory	15	Q.3	Practical/ Theory	15	Q.4	Practical/ Theory	15	Q.5	Practical/ Theory	15	Q.6	Practical/ Theory	15
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Q.6	Practical/ Theory	15																																	

SEC

Syllabus
B.Com. (Accounting and Finance)
(Sem.- IV)

Title of Paper Mutual Fund Distributor – II

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	<p>This course provides an in-depth understanding of the legal and operational structure of mutual funds in India along with the regulatory framework that governs them. The first module delves into the organizational setup of mutual funds, covering the roles of sponsors, trustees, AMCs and third-party service providers like custodians and registrars. It also examines the functioning of AMFI (Association of Mutual Funds in India) and its significance in standardizing industry practices.</p> <p>The second module focuses on the legal and compliance aspects, highlighting SEBI's regulatory oversight, due diligence norms for distributors, and mechanisms for investor grievance resolution. Students will learn about AMFI's code of conduct for intermediaries, ensuring ethical sales practices and investor protection.</p> <p>Designed for finance professionals, mutual fund distributors, compliance officers and aspiring investment advisors, this course equips learners with practical insights into regulatory compliance, risk management and investor rights. With India's mutual fund industry expanding rapidly, expertise in legal and regulatory frameworks is essential for careers in asset management, compliance and financial advisory services.</p>

2	Vertical:	SEC
3	Type:	Theory / Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<ul style="list-style-type: none"> • To understand the legal structure of mutual funds in India, including the roles of key constituents like AMCs, trustees, and service providers. • To analyze the regulatory framework governing mutual funds, with a focus on SEBI's role, AMFI's code of conduct, and investor protection mechanisms.
8	Course Outcomes:	<ul style="list-style-type: none"> • The learners will be able to explain the organizational hierarchy of mutual funds in India and the functions of various stakeholders, including asset management companies (AMCs) and distributors. • The learners will be able to evaluate performance of mutual fund.

9	Modules: - 04
	Module 1: Legal and Regulatory Framework & Fund Distribution and Channel Management Practices
	A. Legal and Regulatory Framework <ul style="list-style-type: none"> • Role of Regulators in India • Role of Securities and Exchange Board of India: a. Regulatory reforms by SEBI, b. Mutual Funds Regulations, c. Investment restrictions and portfolio diversification norms for mutual fund schemes, d. SEBI Advertisement Code for Mutual Funds, e. Investors' Rights & Obligations • Due Diligence Process by AMCs for Distributors of Mutual Funds • Investor Grievance Redress Mechanism • AMFI Code of Conduct for Intermediaries
	B. Fund Distribution and Channel Management Practices <ul style="list-style-type: none"> • The role and importance of mutual fund distributors

- Different kinds of mutual fund distributors - Individual players & non-individual entities
- Modes of distribution
- Pre-requisites to become Distributor of a Mutual Fund
- Revenue for a mutual fund distributor: a. Concept of Trail Commission, b. Additional commission for promoting mutual funds in small towns, c. Transaction Charges, d. Applicability of GST on distributors commission
- Commission Disclosure mandated by SEBI
- Due Diligence Process by AMCs for Distributors of Mutual Funds
- Difference between distributors and Investment Advisors
- Nomination facilities for Agents/Distributors and Payment of Commission to Nominee
- Change of distributor

Module 2: Scheme Related Information & Risk, Return and Performance Of Funds

A. Scheme Related Information

- Mandatory Documents: a. Scheme Information Document, b. Statement of Additional Information, c. Key Information Memorandum, d. Addendum, e. Updation of Scheme Documents—Regulatory provisions, f. Other Mandatory information/disclosure
- Non-Mandatory Disclosures

B. Risk, Return and Performance of Funds

- General Risk Factors: a. Liquidity Risk, b. Interest Rate Risk, c. Re-investment Risk, d. Political Risk, e. Economic Risk, f. Foreign Currency Risk
- Specific Risk Factors: a. Risk related to equity and equity related securities, b. Risk associated with short selling and Stock Lending, c. Risks associated with mid-cap and small-cap companies, d. Risk associated with Dividend, e. Risk associated with Derivatives, f. Risks related to debt funds, g. Risk associated with floating rate securities, h. Risks associated with investments in Securitized Assets
- Factors that affect mutual fund performance
- Drivers of Returns and Risk in a Scheme
- Measures of Returns (Practical sums): a. Simple Return, b. Annualized Return, c. Compounded Return, d. Compounded Annual Growth Rate
- SEBI Norms regarding Representation of Returns by Mutual Funds in India
- Risks in fund investing with a focus on investors

	<ul style="list-style-type: none"> • Measures of Risk: a. Variance (Practical Sums), b. Standard Deviation (Practical Sums), c. Beta (Practical Sums), d. Modified Duration, e. Weighted Average Maturity, f. Credit Rating, g. Information Ratio • Net Asset Value of Segregated Portfolio • Risks Associated with Segregated Portfolio 																						
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • Mutual Fund Foundation by National Institute of Securities Markets • Mutual Fund Distributor by National Institute of Securities Markets • How to Make a Fortune Through Mutual Funds: Hunt with the Hounds by Ashu Dutt • Bogle On Mutual Funds: New Perspectives for The Intelligent Investor by John C. Bogle • Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors by Sundar Sankaran • Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by John C. Bogle • Mutual Funds-Ladder to Wealth Creation by Vivek K Negi • A Guide to Indian Mutual Fund Investment by Dr. Susanta Kumar Mishra • Mutual Funds Made Easy! by Gerard W. Perritt • Mutual Funds for Dummies by Eric Tyson 																						
11	<p>Internal Continuous Assessment: 40%</p>	<p>External, Semester End Examination 60% Individual Passing in Internal and External Examination</p>																					
12	<p>Continuous Evaluation through:</p> <table border="1" data-bbox="223 1507 833 2135"> <thead> <tr> <th></th> <th>Assessment/Evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td> <td>10</td> </tr> <tr> <td>2</td> <td>Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)</td> <td>5</td> </tr> </tbody> </table>		Assessment/Evaluation	Marks	1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10	2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	5	<p>Semester End External – 30 Marks Time – 1 Hour Attempt any 2 out of 3 questions</p> <table border="1" data-bbox="859 1612 1441 1911"> <thead> <tr> <th>Question No.</th> <th>Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q.1</td> <td>Practical/ Theory</td> <td>15</td> </tr> <tr> <td>Q.2</td> <td>Practical/ Theory</td> <td>15</td> </tr> <tr> <td>Q.3</td> <td>Practical/ Theory</td> <td>15</td> </tr> </tbody> </table> <p>Note</p> <ol style="list-style-type: none"> 1. Equal Weightage is to be given to all the modules. 2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 	Question No.	Questions	Marks	Q.1	Practical/ Theory	15	Q.2	Practical/ Theory	15	Q.3	Practical/ Theory	15
	Assessment/Evaluation	Marks																					
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Q.2	Practical/ Theory	15																					
Q.3	Practical/ Theory	15																					

	3	Participation in Case Study/ Field Visit /Certificate Course (Physical/Online mode)	5	marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory. 3. Use of simple calculator is allowed in the examination. 4. Wherever possible more importance is to be given to the practical problem.
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Note: Use the latest amendments as available pertaining to latest previous year.

Letter Grades and Grade Points:

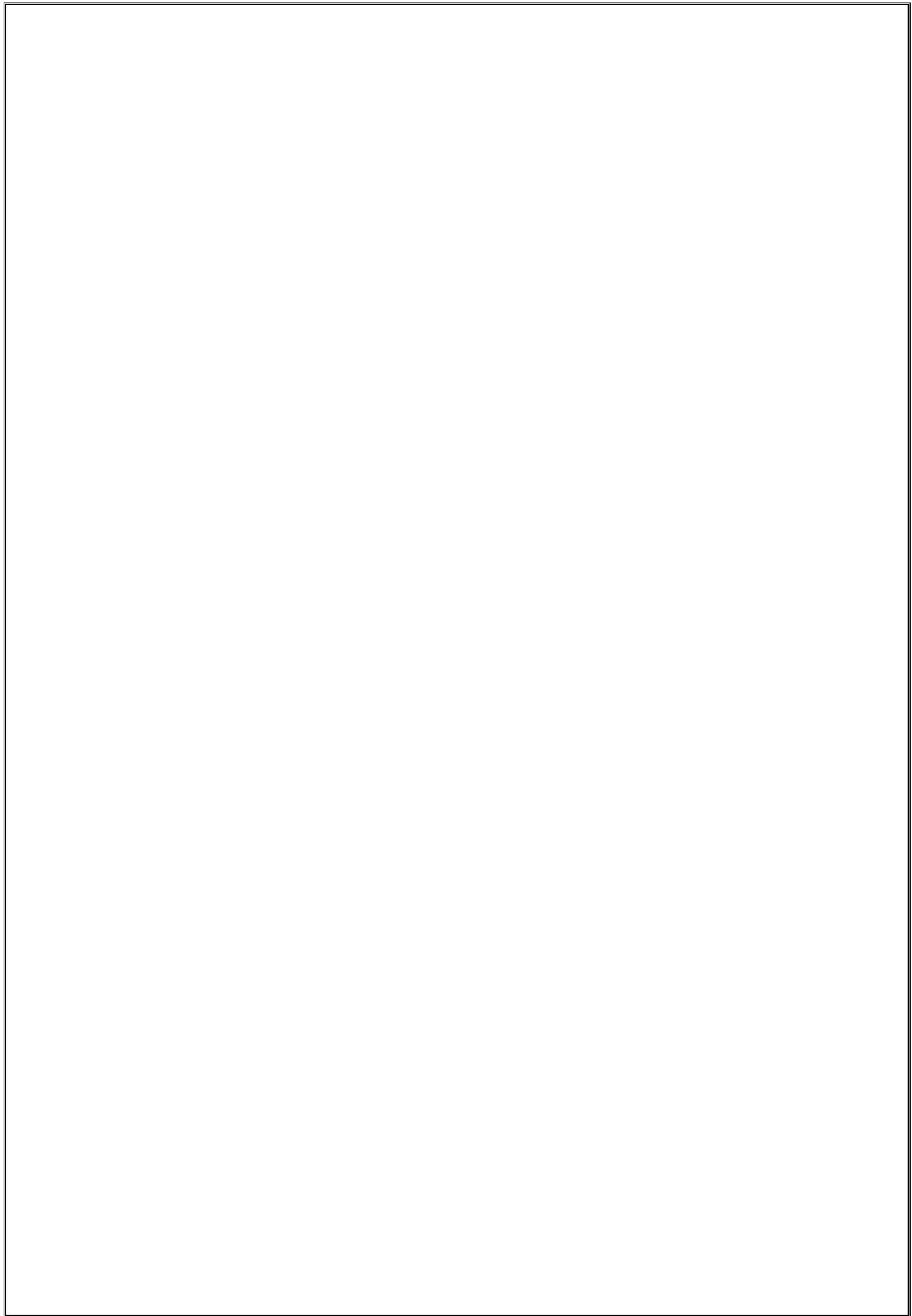
Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

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Sem. - IV

Syllabus
B.Com. (Second Year)
(Sem.- IV)

Title of Paper : Fundamentals of Business :- Introduction to Finance

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	In this course, students will focus on developing a foundational understanding of finance, covering key topics such as financial systems, valuation, risk and return, capital budgeting, and corporate finance strategies. The course is designed to equip students with the necessary skills to apply financial concepts in real-world scenarios and to prepare them for more advanced studies in finance.
2	Vertical :	Minor
3	Type :	Theory
4	Credit:	4 credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: (List some of the course objectives) 1. To provide information to students about the current financial system in India. 2. To enable the students to build a career in corporate finance	
8	Course Outcomes: (List some of the course outcomes) CO 1 : Understanding the basic concepts of corporate finance and the Indian financial system (Understand) CO 2: Analyse and interpret financial statements to assess the financial health of a business. (Analyze) CO 3 : Understand the fundamental principles of finance, including the financial system, financial markets, and financial instruments CO 4: Understand the concept of Governance and Ethics	

9	<p>Modules:- Per credit One module can be created</p> <p>Module 1: Introduction to Finance</p> <p>Unit I Finance</p> <ul style="list-style-type: none"> • Concept of Finance, Capital, Risk, Cost & Return, Types of Finance, goals of firm - profit maximization v. shareholders' wealth maximization, • Sources of Finance (Funds), Changing role and responsibilities of a Financial Manager <p>Unit II Financial Management</p> <ul style="list-style-type: none"> • Financial Management – Concept and Importance, Analysis & Interpretation of Financial Statements, Strategies for effective Financial Management • Cannons of Financial Planning, Career options in the field of Finance <p>Module 2: Capitalisation, Capital Budgeting, and Capital Structure</p> <p>Unit I Capitalisation</p> <ul style="list-style-type: none"> • Concept of Capitalisation, Overcapitalisation, Under and fair balanced capitalization, theories of Capitalisation • Fixed Capital & Working capital – Concept, Difference <p>Unit II Capital Budgeting</p> <ul style="list-style-type: none"> • Capital Budgeting – concept, The Importance of Capital Budgeting in Financial Planning, Capital Budgeting Techniques. • Capital Structure – Concept, Types, Factors <p>Module 3 : Financial Markets</p> <p>Unit I Financial Markets</p> <ul style="list-style-type: none"> • Introduction to financial markets, Money Market – Concept, Functions, Characteristics • Capital Markets- Concept, Structure, Rules & regulations governing the operations of dealings in capital market, Distinction between capital market and money market. <p>Unit II Stock Exchange and SEBI</p> <ul style="list-style-type: none"> • Stock Exchange – concept, types and Role and Functions of Stock Exchange, NSE, BSE (meaning only) Role of merchant banking in new issues • SEBI - Role and functions of SEBI- dematerialized trading, Credit rating, Stock market, Derivates,
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	Module 4 : Governance, Ethics, and Trends in Finance	
	Unit I Corporate Governance <ul style="list-style-type: none"> • Corporate governance – Terms - Concept and meaning of the term Shareholders' Rights and protection, Transparency, Accountability, Equity • Principles of Corporate Governance, Role of Corporate Governance in Finance. 	
	Unit II Ethics <ul style="list-style-type: none"> • Business ethics- Good business practices, Key Principles of Financial Ethics • Grading of Corporate Financial Soundness by Special Agencies like CRISIL, ICRA, CARE, Emerging issues in Finance sector 	
10	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
11	Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc. (at least 4)	

QUESTION PAPER PATTERN**(External and Internal)****Exam Pattern (External Examination)****Total Marks: 60****4 Credits****Time: 2 Hours****Answer the Following Question**

Q. 1 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
a)	
b)	
Q. 2 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
a)	
b)	
Q. 3 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
a)	
b)	
Q. 4 Answer the Following Questions. (Any One)	$10 \times 1 = 10$
a)	
b)	
Q. 5 Short Notes (Any Four)	$5 \times 4 = 20$

a)	e)
b)	f)
c)	g)
d)	h)

Exam Pattern (Internal Examination)**Total 40 Marks****Marks**

1. Class Test	10 Marks
2. Assignment	10 Marks
3. Presentation	10 Marks
4. Group Discussion	10 Marks
5. Quiz	10 Marks
6. Case Study	10 Marks

Note:

1. Any Four out of the above can be taken for the internal Assessment.
2. The internal Assessment shall be conducted throughout the Semester.
3. Field visit can be arranged.

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As Per NEP 2020

University of Mumbai



Syllabus for Basket of AEC

Board of Studies in English	
UG First Year B.A.F. Programme	
Semester	IV
Title of Paper	Credits
Business Communication Skills II	02
From the Academic Year	2024-2025

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to:	<p>Business communication is an integral part of the commercial and corporate world. The growth of commercial organizations is directly linked to the effectiveness of their methods of communication with all their stakeholders. The success of an organization is also closely linked to its image building. As a discipline, business communication has changed diametrically and exponentially because of the rapid changes in information technology.</p> <p>In this scenario, it is imperative that all corporate professionals should have command over the various dimensions of business communication including the intentional and unintentional, the verbal and non-verbal, the in-person and the digital.</p> <p>The systematic study of business communication prepares the learners to become capable entrepreneurs, professionals, team-members and managers in today's competitive, networked and digitized business world.</p>
2	Vertical :	Ability Enhancement Course
3	Type :	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks

7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To enable learners engage effectively with group communication. 2. To improve learners' skills in selection processes like interviews and group discussions. 3. To increase learners' understanding of the purpose and functions of meetings. 4. To equip learners with writing skills for trade-related communication.
8	<p>Course Outcomes:</p> <p>At the end of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand and engage with group communication processes. 2. Perform more effectively during interviews and group discussions. 3. Participate more efficiently in meetings. 4. Write more impactful trade-related communication.
9	<p>Modules:- Per credit One module can be created</p> <p>Module 1: Group Communication (15 Lectures)</p> <p>1. Interviews</p> <ul style="list-style-type: none"> - Definition, format and process of interviews - Selection interviews, assessment interviews, grievance interviews, exit interviews - Preparation and role of interviewers - Preparation and role of interviewees - Online interviews <p>2. Group Discussion</p> <ul style="list-style-type: none"> - Meaning and types - Skills that are assessed during Group Discussion - Process of Group Discussion - Do's and don'ts of Group Discussion <p>3. Meetings</p> <ul style="list-style-type: none"> - Meaning and definition - Types of meeting: formal and informal with examples - Conducting a meeting - Role of chairperson - Role of participants - Online meetings: Skype, Zooms, Google Meet, MS Teams



	Module 2: Written Communication in Business (15 Lectures)
	<ol style="list-style-type: none"> 1. Notice, agenda, minutes and resolution for meetings 2. Letter of inquiry 3. Complaint and claim letter – adjustment letter 4. Sales letters and pamphlets 5. Consumer Grievance letter
10	Text Books: N.A.
11	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Ashley, A. <i>A Handbook of Commercial Correspondence</i>. New Delhi: Oxford University Press, 1992. 2. Aswalthapa, K. <i>Organisational Behaviour</i>. Mumbai: Himalaya Publications, 1991. 3. Bahl , J. C. and Nagamia S. M. <i>Modern Business Correspondence and Minute Writing</i>. New Delhi: N. M. Tripathi Pvt. Ltd, 1974. 4. Balan, K.R. and Rayudu, C. S. <i>Effective Communication</i>. New Delhi: Beacon Books, 1996. 5. Bangh, L.Sue, Fryar, Maridell and Thomas David A. <i>How to Write First Class Business Correspondence</i>. N.T.C. Publishing Group USA, 1998. 6. Barkar, Alan. <i>Making Meetings Work</i>. New Delhi: Sterling Publications Pvt. Ltd., 1993. 8. Benjamin, James <i>Business and Professional Communication: Concepts and Practices</i>. New York: Harper Collins College Publishers, 1993. 9. Bhargava and Bhargava. <i>Company Notices, Meetings and Regulations</i>. New Delhi: Taxman, 1971. 10. Britt, Deborah. <i>Improving Business Communication Skills</i>. Kendall Hunt Publishing Co, 1992. 11. Bovee Courtland, L. and Thrill, John V. <i>Business Communication Today</i>, McGraw Hill. New York: Taxman Publication, 1989. 12. Burton, G. and Thakur. <i>Management Today- Principles and Practices</i>. New Delhi: Tata McGraw Hill, 1995. 13. Drucher, P.F. <i>Technology, Management and Society</i>. London: Pan Books, 1970. 14. Emans, Ben. <i>Interviewing: Theory, techniques, and training</i>. Taylor & Francis, 2019. 15. Eyre, E.C. <i>Effective Communication Made Simple</i>. Kolkata: Rupa and Co., 1985. 16. Fisher, Dalmar. <i>Communication in Organisation</i>. Mumbai: Jaico Publishing House, 1999. 17. Frailey, L.E. <i>Handbook of Business Letters</i>, Revised Edn. New Jersey: Prentice Hall Inc., 1982. 18. French, Astrid. <i>Interpersonal Skills</i>. New Delhi: Sterling Publishers, 1993. 19. Ganguly, Anand. <i>Group Discussion</i>. Pustak Mahal, 2012. 20. Gartside, L.E. <i>Modern Business Correspondence</i>. Plymouth: McDonald and Evans Ltd., 1980. 20. Ghanekar, A. <i>Communication Skills for Effective Management</i>. Pune: Everest

	<p>Publishing House, 1996.</p> <p>21. Labade, Sachin, Katre Deepa et al. <i>Communication Skills in English</i>. Orient Blackswan, Pvt Ltd, 2021.</p> <p>22. Reed, Karim and Joseph A. Allen. <i>Suddenly Virtual: Making Remote Meetings Work</i>. Wiley, 2021.</p>		
12	Internal Continuous Assessment: 40%		External, Semester End Examination Individual Passing in Internal and External Examination : 60%
13	<p>Continuous Evaluation through:</p> <ul style="list-style-type: none"> Performance in oral activities (during lectures): 10 marks The class may be divided into batches to conduct the oral activities by creating formal schedule for the same before the semester End Examination. Written assignments or projects: 10 marks Learners will have to write and submit written assignments in a timely manner. <p>Suggested Activities:</p> <ul style="list-style-type: none"> Mock interviews and group discussions Making short presentations on given topics Official notice / agenda / minutes / resolution writing exercises <p>Role play in group communication situations, like meetings</p>		
14	<p>Format of Question Paper: for the final examination</p> <p><i>External / Semester End Examination</i> Marks: 30 Time: 1 Hours</p> <p>Q.1. Essay Type Questions (Any One out of two on Unit I) Marks 10 Q.2. Essay Type Questions (Any One out of two on Unit II) Marks 10 Q.3. Short Notes/Problem (Any Three out of five on all Units) Marks 10</p>		

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As Per NEP 2020

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Syllabus for Basket of OE Vertical 3

Faculty of Science and Technology

Board of Studies in Information Technology

Second Year Programme

Semester	IV
Title of Paper	Credits
Digital Marketing	2
From the Academic Year	2025-26

Title of Paper Digital Marketing

Sr.No.	Heading	Particulars
1	Description the course : Including but Not limited to:	A Digital Marketing course focuses on equipping students with the knowledge and skills required to promote products, services, or brands using various digital channels. It covers the fundamentals of online marketing, including search engine optimization (SEO), social media marketing, email marketing, content marketing, and paid advertising. This course is ideal for individuals looking to build careers in marketing, grow their business online, or enhance their digital presence.
2	Vertical :	Open Elective
3	Type :	Theory
4	Credits :	2 credits (1 credit = 15 Hours for Theory in a semester, Total 30 hours)
5	Hours Allotted :	30
6	Marks Allotted:	50
7	Course Objectives(CO): CO 1: Recognize how digital marketing elements such as SEO, e-mail marketing, social media, and mobile marketing contribute to a business's success. CO 2: Gain a thorough understanding of SEO, its importance in improving search rankings, and how it drives online visibility. CO 3: Master E-mail Marketing and Digital Display Advertising. CO 4: Gain Expertise in Social Media Marketing CO 5: Understand the role of mobile marketing, including the differences between mobile apps and widgets, and its application in both B2B and B2C settings CO 6: Evaluate Marketing Success and Optimize Campaigns.	
8	Course Outcomes (CO): CO 1. Identify and describe the key elements of digital marketing, including SEO, e-mail marketing, social media marketing, and mobile marketing. CO 2. Implement SEO best practices for on-page and off-page optimization, including creating backlinks, using internal/external links, and optimizing content. CO 3. Create and deliver structured, effective e-mail marketing campaigns that engage recipients and drive conversions. CO 4. Develop strategies to create engaging content and utilize user-generated content to improve social media marketing effectiveness.	
9	Modules: Module 1:	15 Hrs

	<p>Introduction to Digital Marketing - Basic concepts, benefits and opportunities of digital marketing and its usage in business to business (B2B), business to consumer (B2C), not for profit (NFP) marketing</p> <p>Search Engine Optimization: (SEO), E-mail Marketing and Digital Display Advertising</p>																			
	<p>Module 2:-</p> <p>Social Media Marketing : The key impact of social media on search engine optimization based on key metrics like CPC, PPC, CPM, CTR, and CPA , different aspects of social marketing and its behavior.</p> <p>Mobile Marketing and Web Analytics: Presentation of mobile apps, Overview related to B2B and B2C mobile marketing</p>	15 Hrs																		
10	<p>Books and References:</p> <table border="1" data-bbox="355 925 1467 1400"> <thead> <tr> <th data-bbox="355 925 453 1030">Sr. No.</th><th data-bbox="453 925 780 1030">Title</th><th data-bbox="780 925 1008 1030">Author/s</th><th data-bbox="1008 925 1171 1030">Publisher</th><th data-bbox="1171 925 1334 1030">Edition</th><th data-bbox="1334 925 1467 1030">Year</th></tr> </thead> <tbody> <tr> <td data-bbox="355 1030 453 1189">1</td><td data-bbox="453 1030 780 1189">Digital Marketing Trends and Prospects</td><td data-bbox="780 1030 1008 1189">Dr. Shakti Kundu</td><td data-bbox="1008 1030 1171 1189">BPB</td><td data-bbox="1171 1030 1334 1189">FIRST EDITION</td><td data-bbox="1334 1030 1467 1189">2021</td></tr> <tr> <td data-bbox="355 1189 453 1400">2</td><td data-bbox="453 1189 780 1400">Marketing 4.0</td><td data-bbox="780 1189 1008 1400">Philip Kotler, Hermawan Kartajaya, Iwan Setiawan</td><td data-bbox="1008 1189 1171 1400">ePUB</td><td data-bbox="1171 1189 1334 1400">—</td><td data-bbox="1334 1189 1467 1400">—</td></tr> </tbody> </table>	Sr. No.	Title	Author/s	Publisher	Edition	Year	1	Digital Marketing Trends and Prospects	Dr. Shakti Kundu	BPB	FIRST EDITION	2021	2	Marketing 4.0	Philip Kotler, Hermawan Kartajaya, Iwan Setiawan	ePUB	—	—	
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2	Marketing 4.0	Philip Kotler, Hermawan Kartajaya, Iwan Setiawan	ePUB	—	—															
12	<p>Internal Continuous Assessment:40%</p>																			
13	<p>Continuous Evaluation through:</p> <p>Mini Project - 15 Marks</p> <p>Quizzes/ Presentations/ Assignments: 5 marks</p> <p>Total: 20 marks</p>	<p>Semester End Examination: 60%</p> <p>Format of Question Paper: External Examination (30 Marks)– 1 hr duration</p>																		

14	<p>Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)</p> <p>Q1: Attempt any two (out of four) from Module 1 (15 marks)</p> <p>Q2: Attempt any two (out of four) from Module 2 (15 marks)</p> <p>Or</p> <p>Q1: Attempt any three (out of five) from Module 1 (15 marks)</p> <p>Q2: Attempt any three (out of five) from Module 2 (15 marks)</p>
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UNIVERSITY OF MUMBAI

Semester IV

(w.e.f. June, 2025)

Sub: - NSS- Youth and Disaster Management

Credits: 02

Lectures: 30

Marks:50

Unit	SEMESTER 4	No. of	No. of
Number	Title of the Unit	Lecture	Credits
1	Youth and Disaster Management- Meaning and Types of Disasters – Natural and Man-Made disasters, preparedness, Disaster Risk reduction: Preparedness, Mitigation, Response, Relief, Rehabilitation, Reconstruction.	10	
2	Project: <ul style="list-style-type: none"> Project work is mandatory for all the students in IV semester. They can carry out project work under the supervision of the teacher in-charge of NSS and at the end of the semester a project report shall be presented and viva voce shall be conducted. The Project work can be carried out independently or in a group. The project work shall be community based and selected preferably from the adopted villages/ slums/ neighborhoods .		
	Project Submission and Presentation VIVA-VOCE	20	
Note: <ol style="list-style-type: none"> Above Paper will be exempted if the learner is involved in NSS as Volunteer and Successfully completes 60 hours in each Semester. If learner as a NSS Volunteer attends any Camps at National/State/University/District/ College Special Camp will be exempted from either Sem II OR Sem IV Paper provided they produce Certificate of Participation or Attendance in Camp certified by the Programme Officer. 			

Evaluation Pattern
Internal Assessment

Assessment Criteria	Marks
Assignment / Project / Quiz/Presentations	10
Attendance, Class and Activity Participation	10
Total	20

External Assessment
Question Paper Pattern

Time: 1:00 Hours

Total Marks: 30

Introduction:-

1. All questions are compulsory.
2. Figure to the Right indicates full marks.
3. Draw neat labeled drawings wherever necessary.

Q.1) Rewrite the following by choosing the correct options given below (with four alternatives) 6 Objectives question of 1 mark each **06 marks.**

1. a)	b)	c)	d)
2. a)	b)	c)	d)

Q.2) Short Notes . (Any Two out of Four) **06marks**

- 1.
- 2.
- 3.
- 4.

Q.3) Answer the following questions (Any Three out of Five) **18 marks**

- 1.
- 2.
- 3.
- 4.
- 5.



NSS Project Report Format

(For Projects in Adopted Area / Village)

➤ **Cover Page**

- Name of the Institution
- Title of the Project (e.g., "Cleanliness Drive in XYZ Village")
- Name(s) of Student Volunteer(s)
- Name of Programme Officer
- Duration of the Project
- Date of Submission

➤ **Certificate**

- Issued by the Programme Officer/NSS Coordinator certifying the successful completion of the project.

➤ **Acknowledgment**

- Brief section to thank authorities, community members, NSS coordinators, peers, etc.

➤ **Index**

- A table listing all sections with corresponding page numbers.

1. Introduction
2. Profile of the Adopted Area / Village
3. Objectives of the Project
4. Planning and Preparation
5. Implementation of Activities
6. Outcomes and Impact
7. Challenges Faced
8. Feedback
9. Conclusion and Suggestions

➤ **Annexures**

- Photographs (with captions)
- Survey forms or questionnaires used
- Newspaper clippings (if any)
- Charts, posters, or flyers prepared

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Offg. Dean
Prof. A. K. Singh
Faculty of
Interdisciplinary
Studies**