

AC-

Item No-



Rayat Shikshan Sanstha's

**KARMAVEER BHAURAO PATIL COLLEGE,
VASHI. NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

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

As per NEP 2020

Program: B.Com (Accounting & Finance)

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

**(Choice Based Credit System with effect from the
academic year 2023-2024)**

DEPARTMENT OF B.COM

ACCOUNTING AND FINANCE

SYLLABUS FRAMED ACCORDING TO THE
NATIONAL EDUCATIONAL POLICY

(NEP 2020)

ACADEMIC YEAR 2023-24 ONWARDS

NEW EDUCATION POLICY 2020
CURRICULUM FRAMEWORK FOR

FIRST YEAR UNDER GRADUATE
PROGRAM IN COMMERCE

**B.COM OF ACCOUNTING AND
FINANCE**

B.COM ACCOUNTING & FINANCE – PROGRAM**SEMESTER – I**

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	AF101	Introduction to Accounting & Finance	MJ & MN	4+0+0	60	40	100	8
2	AF102	Financial Literacy	OE	3+0+1	60	40	100	4
3	AF103	Entrepreneur as a Career I	VSC	1+0+1	30	20	50	2
4	AF104	Accounting Information System	SEC	1+0+1	30	20	50	2
5	AEC101	Language (English)	AEC	1+1+0	30	20	50	2
6	IKS101	Indian Knowledge System I	IKS	2+0+0	30	20	50	2
7	SDP101	SDP - Discover -1	VEC	2+0+0	30	20	50	2
8		NCC/NSS/DANCE/YOGA/MUSIC/CE	SEC-VB	0+0+2	-	50	50	2
SUB TOTAL (A)					270	230	500	24

SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	AF151	Elements of Financial Accounting	MJ&MN	4+0+0	60	40	100	8
2	AF152	Personal Finance & Planning	OE	3+0+1	60	40	100	4
3	AF153	Entrepreneur as a Career II	VSC	1+0+1	30	20	50	2
4	AF154	Business Regulatory Framework	SEC	1+0+1	-	50	50	2
5	AEC151	Language (English/Marathi)	AEC	1+1+0	30	20	50	2
6	IKS151	Indian Knowledge System II	IKS	2+0+0	30	20	50	2
7	SDP151	SDP - Discover -2	VEC	1+1+0	30	20	50	2
8		NCC/NSS/DANCE/YOGA/MUSIC/CE	SEC-VB	0+0+2	-	50	50	2
SUB TOTAL (A)					240	260	500	24

EXIT OPTION WITH CERTIFICATION –**WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS**

NOTES:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
GEC	: Generic Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
CIE	: Continuous Internal Evaluation L+T+P
Lecture+Tutorial+Practical(s)	:

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

SEMESTER I

Name of the Program: Bachelor of Commerce (A&F) Course Code: AF101 NAME OF THE COURSE: INTRODUCTION TO ACCOUNTING & FINANCE		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	60 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> ● Understand the theoretical framework of accounting as well accounting standards. ● Classify in considering features of various transactions and able to apply the structure of Manufacturing company Final Accounts in proper manner. ● Demonstrate the preparation of a financial statement of manufacturing concern. ● Compute the loss of stock by Fire and Calculate of claim as per the insurance policy. ● Solve practical problems regarding Inventory Valuation by FIFO and Weighted Average Method. 		
SYLLABUS:		HOURS
Module- 1: Introduction to Accounting Standards Issued by ICAI & Traditional Financial Services		15
Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards-Variou AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition: (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations Introduction to Traditional Financial Services: Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework.		
Module -2: Final Accounts of Manufacturing concern		15
Expenditure- (a) Capital (b) Revenue Receipts- (a) Capital (b) Revenue Adjustment and closing entries Final accounts Manufacturing concern		
Module. 3: Departmental Accounts		15
Meaning, Bases of allocation of expenses and income/receipt Inter departmental transfer (at cost and invoice price), Stock reserve Departmental Trading and Profit and Loss and Balance Sheet.		
Module.4: Accounting for Hire Purchase		12

Meaning, Calculation of interest, Accounting for hire purchase transactions by asset purchase method based on full cash price. Journal entries, Ledger account and disclosure balance sheet for hirer and vendor (excluding default, repossession and calculation of price)

Skill Developments Activities:

- . Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
- . Collect Annual Reports of sole proprietors and identify the different components.
- . Preparation of Proforma invoice and accounts sales with imaginary figures.
- . Identify latest innovations and developments in the field of accounting.

Books for reference:

- . Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13thEdition.
- . S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.
- . SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol.1.
- . Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition.
- . J.R. Monga, Financial Accounting: Concepts and Applications. Mayur PaperBacks, New Delhi, 32ndEdition.
- . S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- . B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors

Course Outcomes (CO)

The learner will be able to :-

- CO1: Present a Compare and contrast of single and double entry system and prepare Final accounts of proprietary trading conversion (2)*.
- CO2: Solve an exercise of final accounts as per conversion method. (4)*
- CO3: Prepare accounting for consignment transactions and determine valuation of stock (6)*
- CO4: Explain and discuss the meaning and classification of Branch accounting and solve exercise of debtor's method Branch accounting (2)*.
- CO5: Compute the loss of stock by Fire and Calculate of claim as per the insurance policy. (3)*

ICT Tools Used: Videos, PPT, Pen-Tablet.

Name of the Program: Bachelor of Commerce (A&F)		
Course Code: AF102		
Name of the Course: Financial Literacy		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ol style="list-style-type: none"> 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance & select instrument for investment in shares 		
Syllabus:		Hours
ModuleNo.1:Introduction		12
<ul style="list-style-type: none"> ● Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services. 		
ModuleNo.2:Financial Planning and Budgeting		12
<ul style="list-style-type: none"> ● Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit. 		
ModuleNo.3:Banking Services		12
<ul style="list-style-type: none"> ● Types of banks; Banking products and services–Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman. 		
ModuleNo.4:Financial Services from Post Office		12
<ul style="list-style-type: none"> ● Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme(SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: MoneyOrder,E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Moneygram International Money Transfer, Indian Postal Order(IPO). 		
Module 5:Protection and Investment Related Financial Services		12
<ul style="list-style-type: none"> ● Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of 		

policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhan mantri Awas Yojana – Rural and Urban.

- **Investment avenues in Equity and Debt Instruments:** Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares– selection procedure for investment in shares; Risk element; Investment Management-Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
 2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
 3. Prepare personal and family budget for one/six/twelve month imaginary figures.
 4. Try to open a Demat account and trade for a small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
- Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of textbooks may be used.

Course Outcomes (CO)

The learner will be able to :-

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;

Name of the Program: Bachelor of Commerce (A&F)

Course Code: AF103

NAME OF THE COURSE: Entrepreneur as a Career I

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the world of entrepreneurship as a career choice.(1)*

CO2: Students will explore the concepts, skills, and mindset required to start and manage a successful business.(4)*

The course emphasizes practical learning through case studies, group projects, and interactive discussions

SYLLABUS:	HOURS
Module 1 : Introduction to Entrepreneurship, Opportunity Recognition and Ideation, Business Planning and Model Canvas, Legal and Ethical Considerations	15
Introduction to Entrepreneurship <ul style="list-style-type: none">- Definition and importance of entrepreneurship- Traits of successful entrepreneurs- Historical overview of entrepreneurship Opportunity Recognition and Ideation <ul style="list-style-type: none">- Identifying market gaps and trends- Techniques for generating and evaluating business ideas- Problem-solving and innovative thinking Business Planning and Model Canvas <ul style="list-style-type: none">- Creating a business plan- Lean startup methodology and business model canvas- Defining value proposition and customer segments	
Module 2 : Legal and Ethical Considerations, Marketing and Branding, Sales and Customer Acquisition	15
Legal and Ethical Considerations <ul style="list-style-type: none">- Business structures and legal requirements- Intellectual property protection- Ethical dilemmas in entrepreneurship Marketing and Branding <ul style="list-style-type: none">- Market research and target audience identification	

CO5	1	-	-	-	3	-	-	-	-	-	-	-	-	-
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Name of the Program: Bachelor of Commerce (A&F)
Course Code: AF104
NAME OF THE COURSE: ACCOUNTING INFORMATION SYSTEM

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom lectures, PPT, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to

1. Understand the theoretical framework of accounting as well as the accounting Information System.
2. Classify in considering the transactions to creation and reporting of financial statements.
3. Importance of IT and relational database management system into Accounting Information System
4. To understand, Business Reporting, Performance reporting, Business documentation etc

SYLLABUS:	HOURS
Module- 1: Introduction to Accounting Information Systems, Transaction Processing system, Business Processes	10

- Introduction to Accounting Information Systems Definition and purpose of AIS Components of AIS: Data input, processing, and output Role of AIS in decision making and control
- Transaction Processing and Internal Controls. The accounting cycle: from source documents to financial statements Internal control concepts and frameworks. The role of AIS in enhancing internal controls
- Information Technology and AIS Overview of information technology (IT) in accounting Database management systems and their application in AIS Enterprise Resource Planning (ERP) systems
- Business Processes and Documentation Understanding business processes and their flowcharts Documenting accounting systems and processes Data flow diagrams and business process modeling

Module -2: E-commerce, Relational Database Management System, Revenue & expense cycle, Fraud and forensic accounting	10
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- AIS and Electronic Commerce E-commerce and its impact on AIS Security and privacy issues in electronic transactions Online payment systems and electronic data interchange (EDI)
- Relational Database Systems and Queries Relational database concepts and design SQL queries for data retrieval and manipulation Database security and integrity

<ul style="list-style-type: none"> ● Revenue and Expenditure Cycles AIS in the revenue cycle (sales, accounts receivable, and cash receipts) AIS in the expenditure cycle (purchases, accounts payable, and cash disbursements) Integration with general ledger and financial reporting ● Fraud and Forensic Accounting Types of accounting fraud and common schemes Detection and prevention of fraud using AIS Role of AIS in forensic accounting investigations 	
Module. 3: Reporting and Analytics, AIS Implementation and Controls, Emerging Trends in AIS, Review and Final Assessment	10
<ul style="list-style-type: none"> ● Reporting and Analytics:- AIS-generated reports for management decision making. Introduction to business intelligence and data analytics Key performance indicators (KPIs) and dashboard reporting ● AIS Implementation and Controls :- Implementation strategies for AIS AIS auditing and controls assessment AIS project management and change management ● Emerging Trends in AIS:- Cloud computing and its impact on AIS. Artificial Intelligence (AI) and automation in accounting Blockchain technology and its applications in AIS ● Review and Final Assessment:- Review of key concepts and topics covered Final assessment or examination Please note that this is a general outline and the actual content and topics covered in the syllabus may vary. 	
Skill Developments Activities:	
<ul style="list-style-type: none"> - Quizzes and assignments - Business idea project and presentation - Group business plan project - Class participation and discussions 	

Course Outcomes (CO)

The learner will be able to :-

1. Understand the theoretical framework of accounting as well as the accounting Information System.
2. Classify in considering the transactions to creation and reporting of financial statements.
3. Importance of IT and relational database management system into Accounting Information System
4. Understand, Business Reporting, Performance reporting, Business documentation etc

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: The course emphasizes practical learning through case studies, group projects, and interactive discussions

Problem Solving and Participative (Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO1 0	PO11	PSO 1	PSO2	PSO3
CO1	1	2	1	-		-	-	-	-	2	-	2	2	3
CO2	2	3	-	-	-	-	-	2	-	-	-	-	-	-
CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	1	-	-	-	3	-	-	-	-	-	-	-	-	-

Name of the Program: Bachelor of Commerce (A&F)

Course Code: AEC101

NAME OF THE COURSE: ENGLISH

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes:

SYLLABUS:

HOURS

Unit I:- Introduction to Communication Skills

15

- Concept of Communication
- Types of Communication
- Communication Techniques(Passive, Assertive, Aggressive, Passive-Aggressive)
- Barriers To Communication
- 7C's of Communication

**Unit II: A- Listening Skills and Objectives
B- Speaking Skills**

15

A. Listening Skills and Objectives

- Purpose of Listening - Active And Passive Listening
- Listening & analyzing - Listening & Writing

B. Speaking Skills

Introduction to speaking skills (How to start conversation, Question-Answering-Self Introduction-How to make communication effective)

- Group Discussion - Self Introduction
- Enhancing vocabulary - Use of Idioms and Phrases
- Speaking In English

Skill Developments Activities: NA

Books for reference:

1. NA

Course Outcomes (CO)

The learner will be able to :-

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: The course emphasizes practical learning through case studies, group projects, and interactive discussions

Problem Solving and Participative (Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO10	PO11	PSO 1	PSO2	PSO3
CO1	1	2	1	-		-	-	-	-	2	-	2	2	3
CO2	2	3	-	-	-	-	-	2	-	-	-	-	-	-
CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	1	-	-	-	3	-	-	-	-	-	-	-	-	-

Name of the Program: Bachelor of Commerce (A&F)

Course Code: IKS101

NAME OF THE COURSE: Indian Knowledge System I

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	24 HOURS

Pedagogy: Classroom lectures, PPT, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to:

1. To create awareness amongst the youths about the true history and rich culture of the country
2. To understand the scientific value of the traditional knowledge of Bhārata
3. To Promote the youths to do research in the various fields of Bhāratīya knowledge system
4. To convert the Bhāratīya wisdom into the applied aspect of the modern scientific paradigm
5. To transform the aspect to look at Indian Knowledge system

SYLLABUS:

HOURS

Unit I: Indian Philosophy

15

a) Maharishi Vyas b) Manu c) Kanad d) Pingala e) Parasar f) Banabhatta g) Nagarjuna (him and Gautama Buddha are both Buddhist thinkers, can pick either) h) Panini (separated him from Nagarjuna) i) Chanakya j) Mahavira k) Gautam Buddha l) Adi Shankara

Unit II: Indian Literature

15

a) Vedas b) Upvedas (Ayurveda, Dhanurveda, Gandharvaveda) c) Puran d) Upanishad (separated him from Puran) e) Shad darshan (Vedanta, Nyaya.Vaisheshika, Sankhya, Mimamsa, Yoga, Adhyatma and Meditation) f) Sangam Literature

Skill Developments Activities:

- Quizzes and assignments
- project and presentation
- Group business plan project
- Class participation and discussions

Books for reference:

1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan,
2. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata (2014).
3. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006).
4. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).
5. India's Glorious Scientific Tradition by Suresh Soni, Ocean Books Pvt. Ltd. (2010)

Course Outcomes (CO)

The learner will be able to :-

1. To create awareness amongst the youths about the true history and rich culture of the country
2. To understand the scientific value of the traditional knowledge of Bhārata
3. To Promote the youths to do research in the various fields of Bhāratīya knowledge system
4. To convert the Bhāratīya wisdom into the applied aspect of the modern scientific paradigm

5. To transform the aspect to look at Indian Knowledge system

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: The course emphasizes practical learning through case studies, group projects, and interactive discussions

Problem Solving and Participative (Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO10	PO11	PSO 1	PSO2	PSO3
CO1	1	2	1	-		-	-	-	-	2	-	2	2	3
CO2	2	3	-	-	-	-	-	2	-	-	-	-	-	-
CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	1	-	-	-	3	-	-	-	-	-	-	-	-	-

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi
Self Development Program-1
Semester-1
Academic Year 2023-24

Flow of the Course will be as follow:

1. **Orientation**

2. **3 days Consecutive Master classes for meditation orientation**
3. **Pre- EQ test**
4. **Sem-1 Syllabus**
5. **Assessment**
6. **Sem-2 Syllabus**
7. **Assessment**
8. **Post -EQ test**
9. **EQ Analysis**

<p>Course Outcome</p>	<p>Student will be able to-</p> <ol style="list-style-type: none"> 1. Imbibe ethical, moral and social values and exercise it in day to day life. 2. Connect to their inner self and understand their core values. 3. Make appropriate choices on the basis of the particular situation. 4. Lead a balanced life with proper time and stress management. 5. Understand others with empathy. 6. Choose correct way of living 7. Transform themselves to their better version 8. Practice meditation and relaxation techniques to keep them calm in all situations 	
<p>Unit-1</p>	<p>StartUp – Connection- Getting to know oneself, each other and surrounding, The power of intention, Core- Values, Aspirations, Intentions, Context, Choices- Right choices, Peer Pressure, Causality-Interdependence, Circle of Concern, Community- Effective Communication, Empathy and its importance. Human Values, Discovering the Personality, Finding Goals and ways to achieve them, Healthy Lifestyle- Physical and Mental health.</p>	<p>15 Hrs</p>
<p>Unit-2</p>	<p>Time management- Different methods, Johari Window,, Time management matrix, Life management- Balancing between professional & personal life, Developing the professional qualities of an individual, Ethics & professional values,, Befriending Stress- Importance of stress, Causes, Types and phases of stress, Ways to overcome stress, How to work under stress, Peak Performance, Excellence</p>	<p>15 Hrs</p>

Session-1 – Connection & Core

Session-2- Context & Choices

Session-3- Causality & Community

Session-4- Human Values,

Session -5- Discovering the Personality,

Session-6- Finding Goals and ways to achieve them,

Session-7- Healthy Lifestyle- Physical and Mental health,

Session-8- Time management- Different methods, Johari Window, Time management matrix,

Session-9- Life management- Balancing between professional & personal life,

Session-10- Developing the professional qualities of an individual, Ethics & professional values

Session-11- Befriending Stress- Importance of stress, Causes, Types and phases of stress, Ways to overcome stress, How to work under stress

Session-12-Peak Performance

Session-13-Excellence

Session-14- Situational Awareness

Session-15- Heartful Conversations

References:

1. **The Wisdom Bridge**
2. **Nonviolent communication – Book and workbook**
3. **The Professional by Subrato Bagchi**
4. **Heartfulness Magazines**
5. **From Anger to Love**
6. **Spiritual Anatomy**

Course Outcomes (CO)

The learner will be able to :-

1. Imbibe ethical, moral and social values and exercise it in day to day life.
2. Connect to their inner self and understand their core values.
3. Make appropriate choices on the basis of the particular situation.
4. Lead a balanced life with proper time and stress management.
5. Understand others with empathy.
6. Choose correct way of living
7. Transform themselves to their better version
8. Practice meditation and relaxation techniques to keep them calm in all situations

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: The course emphasizes practical learning through case studies, group projects, and interactive discussions

Problem Solving and Participative (Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO9	PO10	PO11	PSO 1	PSO2	PSO3
CO1	1	2	1	-		-	-	-	-	2	-	2	2	3
CO2	2	3	-	-	-	-	-	2	-	-	-	-	-	-
CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	1	-	-	-	3	-	-	-	-	-	-	-	-	-

B.COM ACCOUNTING & FINANCE – PROGRAM SEMESTER – II

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
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1	AF151	Elements of Financial Accounting	<i>MJ&MN</i>	4+0+0	60	40	100	8
2	AF152	Personal Finance & Planning	<i>OE</i>	3+0+1	60	40	100	4
3	AF153	Entrepreneur as a Career II	VSC	2+0+0	30	20	50	2
4	AF154	Business Regulatory Framework	SEC	2+0+0	-	50	50	2
5	AEC151	Language (English/Marathi)	<i>AEC</i>	1+1+0	30	20	50	2
6	IKS151	Indian Knowledge System	IKS	2+0+0	30	20	50	2
7	SDP151	SDP - Discover -2	<i>VEC</i>	1+1+0	30	20	50	2
8		NCC/NSS/DANCE/YOGA/MUSIC/CE	<i>SEC-VB</i>	0+0+2	-	50	50	2
<i>SUB TOTAL (A)</i>					240	260	500	24

EXIT OPTION WITH CERTIFICATION –

WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS

NOTES:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

AECC	: Ability Enhancement Compulsory Course
DSC ©	: Discipline Specific Core (Course)
SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
GEC	: Generic Elective Course
DSE	: Discipline Specific Elective
SEE	: Semester End Examination
CIE	: Continuous Internal Evaluation L+T+P
Lecture+Tutorial+Practical(s)	:

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 30 or less than 30 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 30 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

SEMESTER II

Name of the Program: Bachelor of Commerce (A&F)

Course Code: AF151

NAME OF THE COURSE: Elements of Financial Accounting

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	60 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
●		
SYLLABUS:		HOURS
Module -1: Accounting from Incomplete Records		12
Introduction		
Problems on Preparation of Final Accounts of Proprietary Trading Concern. (conversion method)		
Module -2: Accounting for Consignment Transactions		12
Accounting for Consignment Transactions		
Valuation of Stock		
Invoicing of Goods at Higher Price		
(Excluding Overriding Commission, Normal/Abnormal Losses)		
Module. 3: Branch Accounts		12
Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books		
Debtors Method		
Stock and Debtors Method		
Module.4: Fire Insurance Claims		12
Computation of Loss of Stock by Fire		
Ascertainment of Claim as per the Insurance Policy.		
Exclude: Loss of Profit and Consequential Loss.		
Skill Developments Activities:		
Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.		
Collect Annual Reports of sole proprietors and identify the different components.		
Preparation of Pro-form invoice and accounts sales with imaginary figures.		
Identify latest innovations and developments in the field of accounting.		

CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-
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Name of the Program: Bachelor of Commerce (A&F) Course Code: AF152 NAME OF THE COURSE: PERSONAL FINANCE AND PLANNING		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	60 HOURS
Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Explain the meaning and appreciate the relevance of Financial Planning b. Comprehend the concept of Investment Planning and its methods c. Examine the scope and ways of Personal Tax Planning. d. Analyze Insurance Planning and its relevance e. Develop an insight into retirement planning and its relevance.		
SYLLABUS:		HOURS
Module No. 1: Introduction to Financial Planning		15 Hours
Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.		
Module No. 2: Investment Planning		15 Hours
Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans, Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).		
Module No. 3: Personal Tax Planning		15 Hours
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals (U/s 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income (Theory Only). Tax avoidance versus tax evasion.		
Module No. 4: Retirement Planning		15 Hours
Retirement Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme, Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF). Deductions available under the Income Tax Act, 1961 for retirement plans. (Theory Only)		
Skill Development Activities: <ul style="list-style-type: none"> ● Design a portfolio using any five assets with imaginary figures. ● Identify different types / classes of mutual funds available in India ● List out any six insurance schemes in India. 		

CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

Name of the Program: Bachelor of Commerce (A&F)

Course Code: AF153

NAME OF THE COURSE: Entrepreneur as a Career II

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS

Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Course Outcomes: On successful completion of the course, the students will be able to understand the world of entrepreneurship as a career choice. Students will explore the concepts, skills, and mindset required to start and manage a successful business. The course emphasizes practical learning through case studies, group projects, and interactive discussions

SYLLABUS:	HOURS
Module. 1: Financial Management, Innovation and Creativity, Team Building and Leadership	15
<p>Financial Management</p> <ul style="list-style-type: none"> - Basics of financial statements - Budgeting and financial projections - Funding options for startups\ <p>Innovation and Creativity</p> <ul style="list-style-type: none"> - Encouraging innovation within a business - Design thinking principles - Adapting to market changes <p>Team Building and Leadership</p> <ul style="list-style-type: none"> - Building a strong entrepreneurial team - Effective communication and collaboration - Leadership skills for entrepreneurs 	
Module.2: Scaling and Growth, Risk Management and Resilience, Social Entrepreneurship and Sustainability	15
<p>Scaling and Growth</p> <ul style="list-style-type: none"> - Strategies for business expansion - Managing growth challenges - Scaling without compromising quality <p>Risk Management and Resilience</p> <ul style="list-style-type: none"> - Identifying and mitigating business risks - Crisis management and contingency planning 	

<ul style="list-style-type: none"> - Building resilience as an entrepreneur <p>Social Entrepreneurship and Sustainability</p> <ul style="list-style-type: none"> - Introduction to social entrepreneurship - Balancing profit and social impact - Sustainable business practices 	
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> - Quizzes and assignments - Business idea project and presentation - Group business plan project - Class participation and discussions 	
<p>Books for reference: "The Lean Startup" by Eric Ries "Disciplined Entrepreneurship" by Bill Aulet "Entrepreneurship: Successfully Launching New Ventures" by Bruce R. Barringer and R. Duane Ireland</p>	

Course Outcomes (CO)

The learner will be able to :-

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative
 (Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PSO 1	PSO 2	PSO3
CO1	1	2	1	-		-	-	-	-	3	-	2	2	3
CO2	2	1	-	-	-	-	-	3	-	-	-	-	-	-

CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

Name of the Program: Bachelor of Commerce (A&F) Course Code: AF154 NAME OF THE COURSE: BUSINESS REGULATORY FRAMEWORK		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	30 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.		
At the end of this course students should be able to: <ol style="list-style-type: none"> a) Understand an insight of various beneficial social legislative measures. b) Understand rights and liabilities of partners, Outsiders. Incorporation and dissolution of partnership firm. c) Understand nature of LLP, merits of LLP and process of winding up of LLP Understand provisions of Health safety and welfare measures for workers and its inspection. d) Demonstrate an understanding of the Legal environment of business. e) Apply basic legal knowledge to business transactions. f) Communicate effectively using standard business and legal terminology. 		
Syllabus		
Module 1:- Law of Contract 1872		07 HOURS
(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance & Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m)Guarantee (n) Bailment and Pledge (o) Agency		
Module 2:- Sale of Goods Act 1930		08 HOURS
(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Hire Purchase Agreement (h) Auction sale		
Module 3:- Negotiable Instrument Act 1881		07 HOURS
(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note, Bill of Exchange		

- (d) Holder and Holder in due Course
- (e) Cheque-Crossing & Types of Crossing of cheques
- (f) Dishonour and Discharge of Negotiable Instruments

Module 4:- Consumer Protection Act 1986

08 HOURS

- (a) Salient Features
- (b) Definition of Consumers
- (c) Deficiency in Service
- (d) Defects in Goods

Books for reference:

1. Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai
2. The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
3. Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
4. Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi
5. Business Law by P.R. Chandha, Galotia, Dew Delhi

Course Outcomes (CO)

The learner will be able to :-

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PSO 1	PSO 2	PSO3
CO1	1	2	1	-		-	-	-	-	3	-	2	2	3
CO2	2	1	-	-	-	-	-	3	-	-	-	-	-	-

CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

Name of the Program: Bachelor of Commerce (A&F) Course Code: IKS151 NAME OF THE COURSE: Indian Knowledge System II		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
2 CREDITS	2 HOURS	24 HOURS
Pedagogy: Classroom lectures, PPT, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> 1. To create awareness amongst the youths about the true history and rich culture of the country 2. To understand the scientific value of the traditional knowledge of Bhārata 3. To Promote the youths to do research in the various fields of Bhāratīya knowledge system 4. To convert the Bhāratīya wisdom into the applied aspect of the modern scientific paradigm 5. To transform the aspect to look at Indian Knowledge system 		
SYLLABUS:		HOURS
Unit I: Indian Medical Science, Mathematics and Astronomy		15
a) Charak b) Susruta c) Maharishi Patanjali d) Dhanwantri e) Aryabhatta f) Mahaviracharya g) Bodhayan h) Bhashkaracharya i) Varahamihira j) Brahmgupta		
Unit II: Indian Social Science		15
a) Nyaya b) Vyakarana c) Krishi d) Shilp and Vastu e) Natya and Sangeet		
Skill Developments Activities:		
<ul style="list-style-type: none"> - Quizzes and assignments - project and presentation - Group business plan project - Class participation and discussions 		
Books for reference:		
<ol style="list-style-type: none"> 1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan, 2. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata (2014). 3. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006). 4. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012). 		

Self-Development Program-2
Semester-2
Academic Year 2023-24

Course Outcome	<p>Student will be able to-</p> <ul style="list-style-type: none"> ● Imbibe ethical, moral and social values and exercise it in day to day life. ● Connect to their inner self and understand their core values. ● Make appropriate choices on the basis of the particular situation. ● Lead balanced life with proper time and stress management. ● Understand others with empathy. ● Choose correct way of living ● Transform themselves to their better version <p>Practice meditation and relaxation techniques to keep them calm in all situations</p>	
Unit-1	<p>Heartful Relationships—interpersonal and intrapersonal relations, Individual differences, Conflict management, Nine principles of wisdom Silence is the Language of the Heart The Science Behind Meditation: Habits and Change The Art Behind Meditation: Observation and Diary Writing, The Heart Behind Meditation: Experience and Evolution</p>	15 Hrs
Unit-2	<p>Live Light Live Right The Power of Pause Designing your Destiny 1 Designing your Destiny 2 Practice! Experience!</p>	15 Hrs

Session-1- Heartful Relationships—interpersonal and intrapersonal relations,

Session-2- Individual differences, Conflict management,

Session-3- Nine principles of wisdom

Session-4- Silence is the Language of the Heart

Session-5- The Science Behind Meditation: Habits and Change

Session-6- The Art Behind Meditation: Observation and Diary Writing,

Session-7- The Heart Behind Meditation: Experience and Evolution

Session-8- Live Light

Session-9- Live Right
Session-10-The Power of Pause
Session-11- Designing your Destiny 1
Session-12- Designing your Destiny 2
Session-13, 14 & 15- Practice! Experience!

References: 1. **The Heartfulness Way: Daaji, Kamlesh D. Patel**
2. **Designing Destiny**
3. **Simple Heartfulness Practices**
4. **The Power of Your Subconscious Mind**

Evaluation Methods: 1. **Book Chapter Review**
2. **Quizzes**
3. **MCQs**
4. **Assignment Writing**
5. **Public Speaking**
6. **Visit to Panvel Aashram (minimum twice per semester)**
7. **Subjective Paper**

Note: students will also get marks on the basis of attendance, discipline and journal writing.

Course Outcomes (CO)

The learner will be able to :-

- Imbibe ethical, moral and social values and exercise it in day to day life.
- Connect to their inner self and understand their core values.
- Make appropriate choices on the basis of the particular situation.
- Lead balanced life with proper time and stress management.
- Understand others with empathy.
- Choose correct way of living

- Transform themselves to their better version

Practice meditation and relaxation techniques to keep them calm in all situations

ICT Tools Used: Videos, PPT, Pen-Tablet.

Students Centric Methods: Problem Solving and Participative

(Experimental, Participative, Problem Solving)

CO PO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PSO 1	PSO 2	PSO3
CO1	1	2	1	-		-	-	-	-	3	-	2	2	3
CO2	2	1	-	-	-	-	-	3	-	-	-	-	-	-
CO3	2	-	-	-	1	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	3	-	-	-	2	-	-	-	-	-	-	-	-	-

Semester I and II

Scheme of Evaluation

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

- A) Internal Assessment: 40 %**
Online Class Test-20 Marks
CIE Activities- 20 Marks

Online Class Test Question Paper Pattern ***(Internal Assessment- Courses without Practical Courses)***

All questions are objectives type of questions i.e. MCQ/Fill in the blanks/True or False. Online Class Test (Total 20 questions*1 Mark each=20 Marks)

B) Semester End Examination: 60 %

- i. Duration: The examination shall be of 2 Hours duration
- ii. Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

(Detail question paper pattern has been given separately)

● **Passing Standard**

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

TEMPLATE FOR INTERNAL ASSESSMENT TEST

B.COM - ACCOUNTING & FINANCE

Course Code:

Duration: 1 Hour

Name of the Course:

Total Marks: 20

SECTION-A

(Based on the Remembering)

I. Answer Any Two of the following questions. Each carries Two Marks. (2x2.5=05)

- 1.
- 2.
- 3.

SECTION- B

(Understanding and Applying)

II. Answer Any Three of the following questions. Each carries Eight marks. (3 x5= 15)

- 4.
- 5.
- 6.

B.COM - ACCOUNTING & FINANCE

Course Code: Name of the Course:

Duration: 2.00 Hours TotalMarks: 60

SECTION-A (Conceptual Questions)

I. Answer any Five of the following questions. Each question carries Two Marks. (5 x 2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

SECTION- B (Application Questions)

Answer any Four of the following questions. Each question carries Five Marks. (4 x5= 20)

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

SECTION- C (Analyses and Understanding Questions)

Answer Any Two of the following questions. Each question carries Twelve Marks.(2x12=24)

- 1.
- 2.
- 3.

SECTION- D (Skill Development Questions)

Answer Any One of the following questions, carries Six Marks. (1 x6= 06)

- 1.
- 2.

Question Paper Pattern

(Practical Courses)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
Q-1	Solve any one A. Full Length Practical Question B. Full Length Practical Question	12 Marks
Q-2	Solve any one A. Full Length Practical Question B. Full Length Practical Question	12 Marks
Q-3	Solve any one A. Full Length Practical Question B. Full Length Practical Question	12 Marks
Q-4	Solve any one A. Full Length Practical Question B. Full Length Practical Question	12 Marks
Q-5	Objective Questions A. Sub Questions to be asked 10 and to be answered any 06 B. Sub Questions to be asked 10 and to be answered any 06 (*Multiple choice / True or False / Match the columns/Fill in the blanks) <p style="text-align: center;">OR</p> C) Short Notes(any 3)	06 Marks 06 Marks 12 Marks

Question Paper Pattern

(Theoretical Courses)

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 6 B) Sub Questions to be asked 10 and to be answered any 6 (*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)	12 Marks
Q-2	Solve any Two a) Theory questions b) Theory questions c) Theory Questions d) Theory Questions	12 Marks
Q-3	Solve any Two a) Theory questions b) Theory questions c) Theory Questions d) Theory Questions	12 Marks
Q-4	Solve any Two a) Theory questions b) Theory questions c) Theory Questions d) Theory Questions	12 Marks
Q-5	Solve any Two a) Theory questions b) Theory questions c) Theory Questions d) Theory Questions	12 Marks

INTERNAL EVALUATION FOR 40 MARKS

FYBAF (SEM I)			FYBAF (SEM II)		
Sr. No	Subjects	Internal Evaluation	Sr. No	Subjects	Internal Evaluation
1.1	Introduction to Accounting & Finance	Written Test - 20 M Book Checking- 10 M Project report & viva 10M	2.1	Fundamentals of Financial Accounting	Written Test - 20 M Book Checking- 10 M Project report & viva-10 M
1.2	Financial Literacy	Written Test - 20 M Book Checking- 10 M Project report & viva- 10M	2.2	Personal Finance & Planning	Written Test - 20 M Case Study- 10 M Reading of ledger accounts- 10 M
1.3	Entrepreneur as a Career I	Written Test - 20 M Assignment & Viva 10 M Book checking- 10 M	2.3	Entrepreneur as a Career II	Written Test - 20 M Case Study- 10 M Presentation & Viva- 10 M
1.4	Accounting Information System	Written Test - 20 M PPT with Viva- 10 M Role Play- 10 M	2.4	Business Regulatory Framework	Written Test - 20 M Project with Viva - 10 M Mock Interview- 10 M
1.5	Language (English)	Written Test - 20 M Project - 10 M PPT- 10 M	2.5	Language (English/Marathi)	Written Test - 20 M Case Study- 10 M GD- 10 M
1.6	Indian Knowledge System I	Written Test - 20 M Presentation & Viva- 10 M Case Study- 10 M	2.6	Indian Knowledge System II	Written Test - 20 M Book checking - 10 M Formula Presentation and viva- 10 M
1.7	SDP - Discover - 1	Written Test - 20 M Study of Social Issues 10 M Case Study - 10 M	2.7	SDP - Discover -2	Written Test - 20 M Study of Social Issues- 10 M Case Study - 10 M
1.8	NCC/NSS/DANCE/YOGA/MUSIC/CE		2.8	NCC/NSS/DANCE/YOGA/MUSIC/CE	