

Mahatma Education Society's  
**Pillai College of Arts, Commerce & Science (Autonomous)**  
Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (3 cycles)  
'Best College Award' by University of Mumbai  
ISO 9001:2015 Certified



## **SYLLABUS**

**Program: B. Com. Accounting and Finance**

# **F. Y. B. Com. Accounting and Finance**

PCACS/BAF/SYL/2024-25/FY

**As per National Education Policy  
Choice Based Credit & Grading System**

**Academic Year 2024-25**



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Sr. No	Name	Composition Category	Signature
1	Dr. Abida Khan	Chairperson (Head of the Department of B.Com. Accounting & Finance)	
2	Dr. Kavita Kathare	Faculty Specialization	AB
3	Dr. Shardul Buva	Faculty Specialization	
4	Mrs. Sunita Saini	Faculty Specialization	
5	Mr. Chaitanya Athalye	Faculty Specialization	
6	Mrs. Rabiya Fakhri	Faculty Specialization	
7	Ms. Thejus Jackson	Faculty Specialization	
8	Mrs. Mausami Lambe	Faculty Specialization	
9	Dr. Jyoti Vidhani Amity Business School, Amity University, Mumbai 410206	Subject Expert 1 From Outside Parent University	<i>Jyoti Vidhan</i>

10	Dr. Vinit Joshi S.K.Somaiya College, Vidyavihar University, Ghatkopar, Mumbai	Subject Expert 2 From Outside Parent University	
11	Dr. Santosh Ghag Jai Hind College, Churchgate	Subject Expert 3 Vice Chancellor Nominee	Santosh G.
12	CA Naveen Bhat Chief Finance Officer, Nextg Apex India Pvt. Ltd.	Industry Representative (Industry/Corporate/Allied Sector)	
13	Dr. Lata Menon Principal, Pillai HOC College of Arts, Commerce & Science	Management Nominee	Lata Menon
14	CA Abhishek Salagre Batch: 2012-13	Meritorious Alumnus	
15	Dr. Gajanan Wader	Principal	
16	Mrs. Deepika Sharma	Vice-Principal	



Dr. Abida Khan  
Head of the Department of  
B.Com. Accounting & Finance

## **1. Introduction**

B. Com course is designed to provide students with a wide range of managerial skills and also to understand accounting, management, commerce and financial markets. Commerce is visualized as a link between society and business. Commerce is an important part of any business. Technology has remodeled the shape and design of business engendering the metamorphosis of its very nature as well as the matrix of societal functioning.

B.Com. programme aims at building in students an understanding about functioning and premise of the business world. In order to achieve this, the programme offers opportunities to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self-reliant. About teaching learning processes, it is intended to have flexibility making it more student-centric.

## 2. Programme outcome for B. Com Programme

Sr. No.	PO Title	PO Brief
PO1	Business knowledge	Demonstrate and popularise Make in India, and entrepreneurial skills, for managing their own business by using different concepts in Statistics Accounting, Taxation, Auditing, Commerce, law, finance in an economic environment.
PO2	Effective Communication & Networking	Explain and present ideas effectively in multi-dimensional domains. Network in a professional environment exhibiting comprehensive domain knowledge and insights. Ability to comprehend, write effective reports, design documents and make effective presentations.
PO3	Professional & Moral Ethics	Recognize and respect different value systems. Demonstrate high standards of academic and professional integrity. Act with an informed awareness of national and global needs
PO4	Individual and team work	Display skills sets in pursuit of continuous learning and adapt to the changing professional and social needs with good teamwork. Function effectively in multidisciplinary settings.
PO5	Social sensitivity	Participating actively in initiatives that encourage equity and growth for all by applying contextual knowledge to assess societal, health, safety, legal, and cultural issues relevant to professional business practice.
PO6	Life- long learning	Ability to arrange in independent and life -long learning in the broadest context of business change.
PO7	Usage of Modern Tools	Identify and create opportunities to launch innovative ventures for socio-economic development through accounts and information technology software and value-based courses to fulfil industry requirements.
PO8	Environment & Sustainability	Engage in environmental sustainability and community development initiatives.

### 3. Programme Specific Outcome for B.Com. Accounting and Finance

#### Programme

<b>PSO 1</b>	Prove proficiency require to engage in professional programmes like Chartered Accountant, Cost and Management Accountant, Certified Chartered Accountant, Company Secretary and competitive exams like MBA in Finance
<b>PSO 2</b>	Develop over all knowledge about Commerce and in-depth knowledge about core subjects of accountancy and finance such as Financial Accounting, Taxation, Financial Management, Cost Accounting
<b>PSO 3</b>	Acquire practical skills required to function as tax consultant, audit consultant and for other financial supporting services.
<b>PSO 4</b>	Exhibit higher order professional communication skills, social skills, accounting skills and computer skills to manage business.

Semester I						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week
PUCAF101	MAJOR	Financial Accounting I	Practical	100	4	4
PUCAF102	MAJOR	Cost Accounting I	Practical	100	4	4
PUCAF103	DISC MIN	Business Mathematics & Logical Reasoning	Practical	100	3	4
PUCAF104	SEC (FLIPPED CLASSROOM)	Computer Application in Business	Theory	100	2	2
PUAEC101	AEC	Effective Communication Skills	Theory	100	2	3
PUVAC-	VAC	To be taken from the Pool	Theory	100	2	3
PUIKS101	IKS	General IKS-I	Theory	100	2	3
PUIDC10	IDC	To be taken from the Pool	Theory/P ractical	100	3	4
<b>Total</b>				800	22	27
All Subjects having Field Project as part of Continuous Assessment-2						

**SEC: Skill Enhancement Course**

**AEC: Ability Enhancement Course**

**VAC: Value Added Course**

**IKS: Indian Knowledge System**

**IDC: Interdisciplinary Course**

F. Y. B.Com. Accounting & Finance Semester II						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures/ Week
PUCAF201	MAJOR	Financial Accounting II	Practical	100	4	4
PUCAF202	MAJOR	Business Economics I	Theory	100	4	4
PUCAF203	DISC MIN	Financial Management I	Practical	100	3	4
PUCAF204	SEC (FLIPPED CLASSROOM)	Business Law	Theory	100	2	2
PUAEC20	AEC	Indian Languages from the pool	Theory	100	2	3
PUVAC20	VAC	To be taken from the Pool	Theory	100	2	3
PUIKS20	IKS	General IKS-II	Theory	100	2	3
PUIDC20	IDC	To be taken from the Pool	Theory	100	3	4
Total				800	22	27

**SEC: Skill Enhancement Course**

**AEC: Ability Enhancement Course**

**VAC: Value Added Course**

**IKS: Indian Knowledge System**

**IDC: Interdisciplinary Course**



### Evaluation Pattern:

Marking Code	Marking Scheme
A	60 Marks Semester End Written Exam 20 Marks Continuous Assessment 15 Marks Field Project 5 Marks for Active Participation
B	60 Marks Semester End Written Exam 35 Marks Project, 5 Marks for Active Participation.
C	100 marks distributed within report /case study/ project/ presentation/survey/analysis/quiz and active participation etc.

#### Semester I

Course Code	Course Type	Course Title	Evaluation Pattern
PUCAF101	MAJOR	Financial Accounting II	A
PUCAF102	MAJOR	Business Economics I	A
PUCAF103	DSC MIN	Financial Management I	A
PUCAF104	SEC (Flipped Classroom)	Computer Application in Business	C
PUAEC101	AEC	To be taken from the Pool	C
PUVAC101	VAC	To be taken from the Pool	C
PUIKS101	IKS	General IKS - I	C
PUIDC10	IDC	To be taken from the Pool	C

#### Semester II

Course Code	Course Type	Course Title	Evaluation Pattern
PUCAF201	MAJOR	Financial Accounting II	A
PUCAF202	MAJOR	Business Economics I	A
PUCAF203	DSC MIN	Financial Management I	A
PUCAF204	SEC (Flipped Classroom)	Business Law	C

PUAEC20	AEC	To be taken from the Pool	C
PUVAC20	VAC	To be taken from the Pool	C
PUIKS20	IKS	General IKS - II	C
PUIDC20	IDC	To be taken from the Pool	C

**Semester End Written Exam Question Paper Pattern- 4 Questions \* 15 Marks = 60 Marks**

<b>Semester End Written Exam</b>		
<b>Question</b>	<b>Marks</b>	<b>Marks</b>
Q. 1) a) and b) or Q. 1) c) and d)	7 Marks and 8 Marks or 7 Marks and 8 Marks (15 Marks Question can be asked in Practical Subjects)	15 Marks
Q. 2) a) and b) or Q. 2) c) and d)	7 Marks and 8 Marks or 7 Marks and 8 Marks (15 Marks Question can be asked in Practical Subjects)	15 Marks
Q. 3) a) and b) or Q. 3) c) and d)	7 Marks and 8 Marks or 7 Marks and 8 Marks ((15 Marks Question can be asked in Practical Subjects)	15 Marks
Q. 4) Case study	7 & 8 Marks or 5, 5& 5 marks	15 Marks
<b>Total</b>		<b>60 Marks</b>

**Continuous Assessment Paper Pattern-**

<b>Continuous Assessment I – Written Exam</b>	<b>Marks</b>	<b>Marks</b>
Q.1) 5 short analysis type questions (2 marks each)	10 Marks	
Q.2) 2 Questions of 5 Marks each (practical or theory)	10 Marks	20 Marks
<b>Continuous Assessment II -</b>		
Project/Presentations/Viva		15 Marks
<b>Active Participation</b>		5 Marks
<b>Total</b>		<b>40 Marks</b>

# **SEMESTER I**

<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>I</b>
<b>Course Name</b>	<b>Financial Accounting I</b>
<b>Course Code</b>	<b>PUCAF101</b>
<b>Type of Course</b>	<b>Major</b>
<b>Course Credit</b>	<b>4</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. To acquire the knowledge of Accounting Standards issued by ICAI
2. To acquire the knowledge of specialized accounts like Departmental accounts, Non profit organisations and Fire insurance claims.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	Ancient Indian Accounting	1.1	Introduction to Ancient Indian Accounting: Historical Context, Importance & Relevance	5
		1.2	Evolution of Ancient Indian Accounting: Pre-Vedic Period, Vedic Period, Post-Vedic Period	
		1.3	Economic Measurement and Valuation: Investigation into how ancient societies valued goods, services, and assets, including barter systems, commodity money, and pricing mechanisms	
<b>2</b>	Accounting Standards	2.1	Accounting standards: Concepts, benefits, AS – 1: Disclosure of Accounting Policies, Purpose, Areas of policies, Illustrations	12
		2.2	AS–2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.	

			Inventory Valuation	
		2.3	Meaning of inventories, Cost for inventory valuation. Methods of Stock Valuation as per AS2: FIFO and Weighted Average Method	
		2.4	Inventory systems: Periodic Inventory system and Perpetual Inventory System	
3	Departmental Accounts	3.1	Meaning	14
		3.2	Basis of Allocation of expenses and Income	
		3.3	Inter Departmental Transfer: at cost price and stock reserve	
		3.4	Departmental Trading and Profit & Loss A/c and Balance Sheet	
4	Final Account for non-profit organizations	4.1	Meaning and features	15
		4.2	Receipt and payments, income and expenditure account, Balance sheet	
		4.3	Practical problems	
		4.4	Claim of deductions	
5	Fire Insurance Claims	5.1	Introduction	14
		5.2	Computation of Loss of Stock by Fire	
		5.3	Ascertainment of Claim as per the Insurance Policy (with Average Clause)	
		5.4	Excluding consequential loss claims calculation	
<b>Total number of Lectures</b>				<b>60</b>

**Course Outcomes: By the end of this course, students will be able to,**

1. Recall Accounting Standards and its relevance in preparation of financial statements.
2. Classify profit or loss between various departments by allocating incomes and expenses on a suitable basis.
3. Perform accounting entries with regards to accounting of Non-Profit organizations.
4. Examine the value of stock which is saved from fire and amount of claim.
5. Compare two or more departments' income and expenses and evaluate their performances.
6. Develop case studies on Non-Profit Organizations.

**Reference Books:**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
3. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxman’s Publishers
4. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
5. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

**Case Studies:**

Sr. No.	Case Study
I	Elco Manufacturing Ltd. operates several manufacturing plants and owns a fleet of delivery vehicles. The company's management decides to perform an impairment test for its manufacturing plants and delivery vehicles as of the reporting date.
II	Steelware Manufacturing Company owns a large factory where it produces industrial machinery. The factory is insured against fire damage under a comprehensive fire insurance policy. One night, a fire breaks out in the factory due to an electrical malfunction, causing extensive damage to the building, machinery, and raw materials. Steelware Manufacturing Company promptly notifies its insurance provider and files a claim for the damages incurred.
III	Fresh Basket Retail Chain operates multiple department stores across various locations. Each department store consists of several departments, such as clothing, electronics, home goods, and groceries. The company maintains departmental accounts to track the financial performance of each department separately. Fresh Basket Retail Chain's flagship store, located in a bustling city center, comprises five departments: clothing, electronics, home goods, groceries, and cosmetics. The company's management regularly reviews the departmental accounts to assess the profitability and performance of each department.

<b>BOS</b>	<b>B. Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>I</b>
<b>Course Name</b>	<b>Cost Accounting I</b>
<b>Course Code</b>	<b>PUCAF102</b>
<b>Type of Course</b>	<b>Major</b>
<b>Course Credit</b>	<b>4</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. To make Students aware about the basic Elements and Types of Costs.
2. To make Students aware about the treatment of the elements of Costs and Computation of Total Cost of a Product.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Introduction to Cost Accounting	1.1	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting	10
		1.2	Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting	
		1.3	Classification of Cost on Different Bases Costing Methods/Techniques Essentials of Good Costing System	

2	Material Cost	2.1	Material Cost: The Concept Material Control Procedure	15
		2.2	Documentation Stock Levels- Re order Level, Minimum Level, Maximum Level, Average Level and Danger Level, Bin Card Stock.	
		2.3	Levels Economic Order Quantity (EOQ) Reconciliation	
3	Labour Cost and Overheads	3.1	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records	20
		3.2	Overtime / Idle Time / Incentive Schemes Labour Cost Statements	
		3.3	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads	
4	Cost Sheet	4.1	Classification of Cost, Cost of sales, Cost Center	15
		4.2	Cost Unit, Profit Center, Investment Center	
		4.3	Cost Sheet, Total Cost, Unit Cost, Different Cost or Different Purpose, Problems on Preparation Of Cost sheet and estimated Cost Sheet.	
<b>Total No. of lectures</b>				<b>60</b>

**Course Outcome: By the end of the course the student will be able to,**

1. Understand the role of Cost Accounting in business management.
2. Identify and Classify cost on different basis.
3. Understand various aspects of material cost and determine various stock levels.
4. Develop the knowledge about labor remuneration and incentives.



5. Familiarize the concept of overhead cost.
6. Gather knowledge on preparation of cost sheet in its practical point of view.

**Reference Books:**

1. Guide to Cost Accounting Records & Cost Audit Under Companies (Cost Records and Audit) Rules 2014, Kunal Banarjee, Taxmann's, 2017.
2. Cost Accounting: Principles & Practice, 12th Edition, M N Arora, Vikas's, 12<sup>th</sup> Edition.
3. Cost Accounting, Ravi M. Kishore, Taxmann's 2017.
4. Cost Accounting, R S N Pillai, Bhagvathi, S Chand, 2010.
5. Cost Accounting: Theory & Practice, R. Palaniappan, N Hariharan, 2012
6. Fundamentals of Cost Accounting T R Sikka, Viva Student edition, 2012

**Case Studies:**

Sr. No.	Case Study
<b>I</b>	You are an experienced cost accountant who recently established your own consulting firm specializing in cost management. Your firm has been growing steadily, and you now manage a team of junior analysts to assist with client projects. Lately, you have encountered a series of challenges stemming from misclassification of expenses and cost items in various financial reports. Clients have sought your expertise to rectify these issues, prompting you to evaluate and classify the following items based on both their Function and behavior within the cost structure. This exercise will help you provide valuable insights to your clients and optimize their cost accounting practices.
<b>II</b>	Precision Machinery Ltd (PML) is a well-established manufacturing company that requires 4000 units of a specific raw material annually. At the start of the current year, the purchase department agreed to a purchase price of Rs 90 per unit, while the accounting department's original estimate was Rs 12 per unit. However, the costing department strongly advocates for a different approach, suggesting an incremental cost of Rs 135 per unit instead of the purchase price at Rs 90, asserting that the true cost should be Rs 80. As the year begins, the supplier offers 4000 units at a discounted rate of Rs 86 per unit. The material can be delivered immediately and stored. However, a director at PML identifies that the current communication system essentially eliminates the incremental cost of placing an order, although the accounting department initially estimated it at Rs 135 for an economic batch. After extensive discussions among department heads, the company decides not to purchase 4000 units at once and to implement cost accounting practices.

<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>I</b>
<b>Course Name</b>	<b>Business Mathematics and Logical Reasoning</b>
<b>Course Code</b>	<b>PUCAF103</b>
<b>Type of Course</b>	<b>Discipline Minor</b>
<b>Course Credit</b>	<b>3</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. To familiarize students with mathematical concepts used in Banking and Finance
2. To make students learn essential for prospective professionals for logical reasoning in the areas of Banking, Finance, Accounting and the like.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Basic Mathematics	1.1	Ratio & Proportion	15
		1.2	Percentage	
		1.3	Partnership	
2	Financial Mathematics	2.1	Simple Interest & Compound Interest	15
		2.2	Annuity	
		2.3	Equated Monthly Installments	
3	Matrices & Determinants	3.1	Matrices	15
		3.2	Determinants	
		3.3	Cramers Rule, Input / Output Analysis	
	Logical Reasoning	4.1	Number Series, Odd Man Out	15

4		4.2	Directions, Blood Relations	
		4.3	Permutations & Combinations	
<b>Total No. of Lectures</b>				<b>60</b>

**Course Outcomes: By the end of the course the student will be able to:**

1. Understand the different properties used in Ratio and Proportion and apply the concepts wherever applicable in the field of Accounts and Finance.
2. Enable to use the concepts of Ratio and Proportion in the areas related to partnership dealing, profit sharing, insurance premium calculations and the like.
3. Enable to understand the difference between Interest and Annuity and the basic calculations used in Banking and Financial Sectors
4. Enable to calculate the EMI using flat interest rate and reducing balance method used in the Banking and Financial sectors.
5. Understand the basic concepts of Matrices and Determinants which helps in Input and Output analysis in business areas.
6. Identify, recall and solve problems involving logical reasoning related to directions, relations and easily calculate the number of arrangements and combinations made.

**Reference Books:**

1. Business Statistics by Ken Block published by Tata McGraw Hill
2. Business Mathematics -by Cheryl Cleaves and Margie Hobbs published by Hall.
3. Business Mathematics- by Dr Padma lochan Hazarika published by Chand.
4. IBPS Exam / Competition Success / AF-CAT Exam Series
5. Business Mathematics" by Dr. J.K. Singh and Dr. H.K. Kapoor

**Case Studies:**

Sr. No.	Case Study																						
<b>I</b>	Calculation of EMI using Flat Interest Rate and Reducing Balance Method																						
<b>II</b>	<p>Caselets using Input - Output Analysis</p> <p>Sample: The Input - Output Matrix for two Industry case is given below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Product</th> <th colspan="2" style="text-align: center;">Industry</th> <th rowspan="2" style="text-align: center;">Final Demand</th> <th rowspan="2" style="text-align: center;">Total Output</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">100</td> <td style="text-align: center;">200</td> <td style="text-align: center;">100</td> <td style="text-align: center;">400</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">200</td> <td style="text-align: center;">300</td> <td style="text-align: center;">200</td> <td style="text-align: center;">700</td> </tr> <tr> <td style="text-align: center;">Input Labour</td> <td style="text-align: center;">100</td> <td style="text-align: center;">200</td> <td></td> <td></td> </tr> </tbody> </table>	Product	Industry		Final Demand	Total Output	1	2	1	100	200	100	400	2	200	300	200	700	Input Labour	100	200		
Product	Industry		Final Demand	Total Output																			
	1	2																					
1	100	200	100	400																			
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<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>I</b>
<b>Course Name</b>	<b>Computer Application in Business</b>
<b>Course Code</b>	<b>PUCAF104</b>
<b>Type of Course</b>	<b>Skill Enhancement Course (Swayam)</b>
<b>Course Credit</b>	<b>2</b>

**Course Objectives:**

1. To enable students to learn concepts and Applications of Advance Excel
2. To help the students to acquire skills needed for current technology

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Computer Basics	1.1	Introduction, Generation of Computer , Classification of computer	5
		1.2	Role of computer in Business, Trade & Commerce,	
		1.3	Components of Computer	
2	Working with PowerPoint	2.1	Inserting a graph, diagram, picture, sound & video	10
		2.2	Introduction to multimedia, animation, application of YouTube in business	
		2.3	Making Business presentation, Research proposal presentation, Project presentation	
3	Spreadsheet & Business Application	3.1	Formatting, References & Protecting a worksheet	15
		3.2	Formulas & Functions – Mathematical, Statistical, Financial, Logical	
			Data Analysis: Sorting & Filtering	

		3.3	Descriptive statistics, Correlation & Regression, Hypothesis Testing  Loan & Lease statements, Payroll statements	
			Total	30

**Course Outcomes:** By the end of the course the student will be able to,

1. To describe the various components of a computer system.
2. To illustrate the use of MS-PowerPoint and different operations on a slides.
3. To demonstrate the need and use of Powerpoint Presentations designing with various effects and controls.
4. To analyse data in Spreadsheets using different tools provided for data handling.
5. To apply different formulae on data stored in spreadsheets
6. To create different levels of business statements using excel.

**Reference Books:**

1. Computer Fundamentals by Pradeep Sinha & Priti Sinha
2. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.
3. Excel 2010 All-in-One for Dummies' by Greg Harvey
4. <http://egyankosh.ac.in/handle/123456789/66996>
5. Computer Applications in Management" by Dr. P. K. Sinha
6. Information Technology for Management" by Efraim Turban et al

# **SEMESTER II**

<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>II</b>
<b>Course Name</b>	<b>Financial Accounting II</b>
<b>Course Code</b>	<b>PUCAF201</b>
<b>Type of Course</b>	<b>Major</b>
<b>Course Credit</b>	<b>4</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. To acquire the knowledge on conversion of single-entry system to double entry system and computation of exchange difference.
2. To acquire knowledge of specialized accounts like Branch Accounts and Consignment Accounts.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Legacy of Ancient Indian Accounting	1.1	Ancient Indian accounting principles impact modern financial management.	5
		1.2	Continuation of traditional accounting practices in contemporary India	
		1.3	Reflections on the enduring relevance of ancient wisdom in accounting education and practice	
2	Accounting from Incomplete Records	2.1	Introduction	15
		2.2	Problems on preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	
3	Derivative Accounting	3.1	Introduction to Derivatives	15

		3.2	Accounting for Derivative Instruments	
		3.3	Practical Applications and Examples	
4	Branch Accounts	4.1	Meaning	10
		4.2	Classification of Branch	
		4.3	Accounting for Dependent Branch not maintaining full books of accounts	
		4.4	Stock and Debtors Methods	
5	Accounting of Transactions of Foreign Currency & Accounting of Foreign Branch	5.1	Accounting of Transactions of Foreign Currency: In relation to purchase and sale of goods, services and assets and loan and credit transactions.	15
		5.2	Computation and treatment of exchange rate differences	
		5.3	Accounting of Foreign Branch: Conversion as per AS 11	
		5.4	Incorporation in Head office accounts	
<b>Total number of Lectures</b>				<b>60</b>

**Course Outcomes: By the end of this course, students will be able to,**

1. Understand how ancient Indian accounting principles shape modern financial practices, persisting in contemporary India and guiding accounting education.
2. Identify differences between Single Entry System and Double Entry System of Accounting
3. Explain Consignment transactions and show them in Consignment Account, Consignor Account and Consignee Account
4. Apply Debtors method and Stock & Debtors method on dependent branches for accounting.
5. Classify foreign branches as dependent and independent foreign branches, breakdown items of incomes, expenses, assets and liabilities for application of foreign exchange rates and determine foreign exchange difference in converted trial balance.



6. Develop case studies on conversion of Single-Entry System into Double Entry System of Accounting.

**Reference Books:**

1. Commerce and Currency in Ancient India by P. L. Gupta
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxman’s Publishers
5. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
6. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

**Case Studies:**

Sr. No.	Case Study
I	<p>Diamond Corporation, a multinational retail company, faced operational challenges in managing financial data across its diverse branch network. Geographical dispersion hindered centralized financial oversight, leading to issues of delayed reporting and an increased risk of errors in manual processes. To address these challenges, Diamond Corporation decided to implement branch accounting software.</p> <p>After careful consideration, Diamond Corporation chose a branch accounting software that seamlessly integrated with its existing ERP system. The implementation involved employee training, gradual rollout across branches, establishment of a standardized chart of accounts, real-time integration with the central ERP system, and the automation of manual processes.</p> <p>The branch accounting implementation at Diamond Corporation yielded significant improvements. Reporting accuracy increased, errors reduced, and financial processes were streamlined. The centralized control afforded by the new system empowered management with timely insights, enabling more informed decision-making at both the branch and corporate levels.</p>
II	<p><b>TechWiz Ltd’s Expansion to Europe:</b></p> <p>TechWiz Ltd, a leading software development company based in the United States, decides to expand its operations by establishing a branch in Germany. The European branch aims to tap into new markets and enhance TechWiz Ltd’s global presence.</p> <p><b>Scenario:</b></p> <p>Upon the establishment of the German branch, TechWiz Ltd incurs initial expenses related to setting up offices, hiring local talent, and ensuring compliance with German regulatory requirements. These expenditures are recorded as foreign branch establishment costs.</p> <p>As the German branch commences operations, it conducts transactions in euros, the</p>

	<p>local currency. Sales revenue generated by the branch, as well as operating expenses, are denominated in euros. TechWiz Ltd ensures separate accounting records for the U.S. headquarters and the European branch to maintain clarity in financial reporting.</p>
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<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y. B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>II</b>
<b>Course Name</b>	<b>Business Economics I</b>
<b>Course Code</b>	<b>PUCAF202</b>
<b>Course Type</b>	<b>Major</b>
<b>Course Credit</b>	<b>4</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. To give the students a thorough understanding of the principles of economics that apply to the decisions of both consumers and producers.
2. To give the students a knowledge of product markets and factor markets and the role of government in promoting greater efficiency and equity in the economy.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Demand & Supply Analysis	1.1	Scope and Importance of Business Economics, Demand Function, Elasticity of Demand: Meaning, Significance and Types (Price, Income, Cross and Promotional).	15
		1.2	Supply Function, Elasticity of Supply, Demand and Supply: Equilibrium & Shifts.	
		1.3	Demand Forecasting: Meaning, Significance, Methods-Survey and Statistical, Case Studies.	
2	Theory of Consumer Choice	2.1	Consumer Surplus, Ordinal Utility theory: Revealed Preference Theory, Indifference curve- Meaning & Properties	15

		2.2	Budget line, Consumer's equilibrium	
		2.3	Price, Income and Substitution Effect.	
3	Production & Cost Analysis	3.1	Production Function, Law of Variable Proportions, Isoquants, Isocost Line, Producer Equilibrium, Law of Returns to Scale	15
		3.2	Economies and Diseconomies of Scale, Economies of Scope, Types of Costs: Fixed & Variable, Explicit & Implicit, Accounting & Economic, Historical & Replacement, Private & Social, Total, Average & Marginal Cost	
		3.3	Cost-Output Relationship in Short-run and Long-run, Learning Curve, Break-even Analysis: Concept, Business Application, Case Studies	
4	Market Structure & Pricing Practices	4.1	Perfect Competition: Features, Relation between AR & MR, Short-run & Long-run Equilibrium Monopoly: Features, Relation between AR & MR, Short-run & Long-run Equilibrium	15
		4.2	Monopolistic Competition: Features, Short-run & Long-run Equilibrium Oligopoly: Features & Kinky Demand Curve	
		4.3	Pricing Methods: Cost-plus Pricing, Marginal Cost Pricing, Discriminating Pricing, Multiple Product Pricing, Transfer Pricing, Basket Based Pricing Case Studies.	
<b>Total number of lectures</b>				<b>60</b>

**Course Outcome: By the end of the course student will be able to:**

1. Describe the scope of business economics.
2. Explain demand analysis in the context of business decision making.
3. Examine aspects of supply and production behavior in different time periods.
4. Analyze the various types of cost and its relevance in business decision making.

5. Evaluate pricing and output decisions under various market structures.
6. Create a thought process to analyze different pricing methods used in business decision making.

**Reference Books:**

1. Microeconomic Theory: KPM Sundharam. M.C. Vaish (Sultan. Chand Publication)
2. Managerial Economics: Dr. D.M. Mithani (Himalaya Publishing House)
3. Business Economics: Dr. R.L. Varshney, Dr. K.L. Maheshwari, Dr. R.K. Maheshwari (Sultan Chand and Sons)
4. Managerial Economics: P.L. Mehta (Sultan Chand Publication)
5. Modern Microeconomics: Koutsoyiannis A. (Macmillan Publication)

**Case Studies:**

Sr. No.	Case Study
<b>I</b>	<p>The smartphone industry is highly competitive, characterized by rapid technological advancements and changing consumer preferences. Understanding the elasticity of demand for smartphones is crucial for manufacturers and marketers to make informed pricing and marketing decisions.</p> <p>Objective: To analyze the elasticity of demand for smartphones and its implications for pricing and market strategy in the smartphone industry.</p>
<b>II</b>	<p>The automobile manufacturing industry is characterized by large-scale production, extensive supply chains, and significant economies of scale. Understanding the economies and diseconomies of scale is essential for automotive companies to optimize production processes, minimize costs, and maintain competitiveness in the global market.</p> <p>To evaluate the economies and diseconomies of scale in the automobile manufacturing industry and their implications for production efficiency, cost management, and market competitiveness.</p>

<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>II</b>
<b>Course Name</b>	<b>Financial Management I</b>
<b>Course Code</b>	<b>PUCAF203</b>
<b>Type of Course</b>	<b>Discipline Minor</b>
<b>Course Credit</b>	<b>3</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. Demonstrate an understanding of the overall role and importance of the finance function.
2. Demonstrate basic finance management knowledge.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Introduction to Financial Management	1.1	Introduction, Meaning of Financial Management, The Financial History of India	10
		1.2	Importance, Scope and Objectives of Financial Management	
		1.3	Profit vs Value Maximization, Limitations of Financial Management	
		1.4	Types of Financing- Introduction	
Needs of Finance and Sources, Long Term, Medium Term and Short-Term Finance				
2	Concepts in Valuation	2.1	The Time Value of Money, Present Value	18
		2.2	Internal Rate of Return, Bonds Returns, Bonds Valuation and YTM	
		2.3	The Returns from Stocks, Annuity	
		2.4	Techniques of Discounting	
Techniques of Compounding				

3	Leverages	3.1	. Introduction EBIT & EPS Analysis	12
		3.2	Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage	
		3.3	Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	
		3.4	EBIT-EPS Indifference Point(Simple practical problems)	
4	Cost of Capital	4.1	Introduction, Definition of cost of capital	15
			Importance of Cost of Capital	
		4.2	Components of cost of capital	
			Measurement of Cost of Capital	
4.3	WACC (Including Practical Problems)			
5	Ethical and Social Responsibilities in Financial Management	5.1	Ethical considerations in financial decision-making within IKS	5
		5.2	Social responsibility and community engagement in financial management practices	
		5.3	Case studies highlighting ethical dilemmas and their resolution within an IKS context	
<b>Total Number of Lectures</b>				<b>60</b>

**Course Outcomes: By the end of this course, students will be able to,**

1. Recognize financial terminology and definitions.
2. Explain the meaning, significance and types of finance.
3. Calculate and interpret operating leverage, financial leverage, and combined leverage.
4. Classify discounting and compounding techniques of time value of money.
5. Determine cost of capital and weighted average cost of capital.
6. Evaluate the implications of the cost of capital on investment projects.

**Reference Books:**

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi.
2. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi.
3. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi.
4. Financial Management by C. Paramasivan& T. Subramanian.

5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi.

**Case Studies:**

<b>Sr. No.</b>	<b>Case Study</b>
<b>I</b>	<p>Tech Innovations Inc. is a startup company specializing in developing innovative software solutions for businesses. The company has experienced rapid growth and expansion but requires additional financing to support its ongoing operations, research and development efforts, and market expansion initiatives.</p> <p>Tech Innovations Inc. is considering various types of financing options to fuel its growth and meet its capital requirements. The company's management team is evaluating the advantages, disadvantages, and suitability of each financing option based on its unique needs and objectives..</p>
<b>II</b>	<p>One Tech Solutions Inc. Corporation is a technology company specializing in developing software solutions for businesses. The company is considering implementing financial leverage to enhance its returns on investment and accelerate its growth strategy.</p> <p>Financial Data:</p> <p>One Tech Solutions Inc. Corporation's financial statements for the current year are as follows:</p> <ul style="list-style-type: none"><li>- Total Assets: ₹10,000,000</li><li>- Total Equity: ₹6,000,000</li><li>- Total Debt: ₹4,000,000</li><li>- Earnings Before Interest and Taxes (EBIT): ₹2,000,000</li><li>- Interest Expense: ₹400,000</li></ul>



<b>BOS</b>	<b>B.Com. Accounting and Finance</b>
<b>Class</b>	<b>F.Y.B.Com. Accounting and Finance</b>
<b>Semester</b>	<b>II</b>
<b>Course Name</b>	<b>Business Law</b>
<b>Course Code</b>	<b>PUCAF204</b>
<b>Type of Course</b>	<b>Skill Enhancement Course (Swayam)</b>
<b>Course Credit</b>	<b>2</b>
<b>Level of the Course</b>	<b>Basic</b>

**Course Objectives:**

1. To make Students Aware about the Nature of Contract and how it Affects the Transactions in one's Daily life and to inculcate the knowledge about the contracts of Sell of Goods
2. To make Students aware about Nature, Type and Rules of Negotiable Instruments

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
1	Law of Contract, 1872	1.1	Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts, Concept of Offer and Acceptance – Rules of valid offer and acceptance, type of offer	10
		1.2	Capacity to Contract (S. 10-12) Consideration (S. 2 & 25) Concept and Importance of consideration, Legal rules of Consideration, Consent (Ss.13, 14-18, 39.53, 55, 66) Modes of discharge of contract and remedies for breach of contract	

		1.3	<p><b>Law of Indemnity &amp; Guarantee</b> (Ss. 124-125, Ss. 126-129, 132-147)</p> <p><b>Law of Bailment</b> (S. 148, 152-154, 162, 172, 178, 178A, 179)</p> <p><b>Law of Pledge</b> (Ss.173, 174, 177)</p>	
2	Sale of Goods Act, 1930	2.1	Contract of Sale (S.2) – Concept, Essential’s elements of contract of sale, Distinction between Sale and Agreement to sell, Types of Goods.	10
		2.2	Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.	
		2.3	Property – Concept, Rules of transfer of property (Ss. 18-26) Unpaid Seller (Ss. 45-54, 55 & 56)- Rights of an unpaid seller (Ss. 55-61), Auction sale (S. 64)	
3	Negotiable Instrument Act, 1881	3.1	<p>Negotiable Instruments – Concept (S13), Characteristics, Maturity of Instruments.</p> <p>Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange, Kinds of Promissory Note and Bill of Exchange Discharge from liability</p>	10
		3.2	Cheque (S.6)– Concept, Types & Crossing of Cheque, Dishonor of	

			Cheque – Concept & Penalties (Ss. 138, 139,142)	
		3.3	Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137)	
<b>Total No. of Lectures</b>				<b>30</b>

**Course Outcome: By the end of this course, students will be able to,**

1. Recall Various Rules that govern the working of any contract.
2. Explain special Contracts, their Nature and governing Rules
3. Determine various Rules that Govern Contract of Sale including Price, Possession, Conditions, Warranties and Unpaid seller
4. Examine Nature and various Types of Negotiable Instruments and what are the Legal rules governing Contracts of Negotiable Instruments
5. Agree Various Offences and penalties Related to NIs
6. Evaluate Miscellaneous provisions of Negotiable Instruments

**Reference Books:**

1. The Indian Contract Act, 1872, Pollock, Mulla , R. Yashod Vardhan, 2018
2. The Indian Contract Act.1872 – Lexis Nexis, 2018
3. The Sales of Goods Act 1930, Lawmann's
4. Sale of Goods Act, Dr. R.K. Bangia
5. Law relating to the Negotiable Instruments Act, S. Krishnamurthy Aiyar
6. Negotiable Instruments Act, 1881 Lawmann's