SIES COLLEGE OF COMMERCE & ECONOMICS (AUTONOMOUS)

(Affiliated to University of Mumbai)

RE-ACCREDITED GRADE "A" BY NAAC

SYLLABUS FOR

BACHELOR OF COMMERCE

(ACCOUNTING AND FINANCE)

(WITH EFFECT FROM THE ACADEMIC YEAR 2023-24)

(AS PER NEW EDUCATION POLICY)

Sr. No.	Heading	Particulars
1	Title of the course	Bachelor of Commerce (Accounting and Finance)
2	Eligibility for admission	HSC or Equivalent
3	Minimum percentage	45% (40% in case of Reserved Category)
4	Semesters	I and II
5	Level	U G
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2023-24 in a progressive manner

SCHEME OF MODULES

Bachelor Of Commerce (Accounting And Finance) Programme

FIRST YEAR

SEMESTER I			
Serial No	**Course code**	**Course Name**	**Credits**
Major Subjects			
1.1	BAF-MAJS1-101	Financial Accounting - I	3
1.2	BAF-MAJS1-102	Fundamentals of Cost Accounting	3
Minor Subjects			
1.3	BAF-MINS1-103	Auditing I	2
Open Elective Subject			
1.4	BAF-OES1-104	Business Economics I	4
Vocational and Skill Enhancement Courses			
1.5	BAF-VSCS1-105	Business Mathematics	2
1.6	BAF-VSCS1-106	Business Communication Skills I	2
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses			
1.7	BAF-AECS1-107	Indian Knowledge System	2
1.8	BAF-AECS1-108	Business Communication In English I	2
1.9	BAF-AECS1-109	Environmental Science	2
		Total Credits	22

SCHEME OF MODULES

Bachelor Of Commerce (Accounting And Finance) Programme

FIRST YEAR

SEMESTER II			
Serial No	Course code	Course Name	Credits
Major Subjects			
2.1	BAF-MAJS2-101	Financial Accounting II	3
2.2	BAF-MAJS2-102	Fundamentals of Financial Management	3
Minor Subjects			
2.3	BAF-MINS2-103	Auditing II	2
2.4	BAF-MINS2-104	Management Accounting - I	2
Open Elective Subject			
2.5	BAF-OES2-105	Business Economics II	4
Vocational and Skill Enhancement Courses			
2.6	BAF-VSCS2-106	Business Statistics	2
2.7	BAF-VSCS2-107	Business Communication Skills II	2
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses			
2.8	BAF-AECS2-108	Value Education	2
2.9	BAF-AECS2-109	Business Communication in English II	2
		Total Credits	22

SEMESTER I

SCHEME OF MODULES

Bachelor Of Commerce (Accounting And Finance) Programme

FIRST YEAR

Serial No	Course code	Course Name	Credits
SEMESTER I			
Major Subjects			
1.1	BAF-MAJS1-101	Financial Accounting - I	3
1.2	BAF-MAJS1-102	Fundamentals of Cost Accounting	3
Minor Subjects			
1.3	BAF-MINS1-103	Auditing I	2
Open Elective Subject			
1.4	BAF-OES1-104	Business Economics I	4
Vocational and Skill Enhancement Courses			
1.5	BAF-VSCS1-105	Business Mathematics	2
1.6	BAF-VSCS1-106	Business Communication Skills I	2
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses			
1.7	BAF-AECS1-107	Indian Knowledge System	2
1.8	BAF-AECS1-108	Business Communication In English I	2
1.9	BAF-AECS1-109	Environmental Science	2
		Total Credits	22

SEMESTER 1

Serial No	Course code	Credits	Course Name
1			**MAJOR SUBJECT**
1.1	**BAF-MAJS1-101**	03	**Financial Accounting – I**

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Module 1 Accounting Standards issued by ICAI and Inventory Valuation: Accounting Standards – Concepts, Benefits, and procedures for issue of Accounting Standards • AS 1 – Disclosure of accounting policies – Purpose, areas of policies, disclosure of policies, disclosure of change in policies, illustrations • AS 2 – Valuation of inventories – Meaning, Definition, Applicability, Measurement of inventory, disclosure in final accounts, explanation with illustrations • AS 9 – Revenue recognition – Meaning and Scope, transaction excluded, sale of goods, rendering of services, effects of uncertainties, disclosure and illustrations • AS-10 Property, Plant & Equipment – Meaning & Applicability, Recognition of cost, Revaluation of assets, Depreciation, disclosure Simple illustrations on Accounting standards Inventory valuation – Meaning of inventories, cost of inventory valuation, inventory systems, periodic and perpetual inventory system, valuation, meaning and importance, Methods of stock valuation as per AS 2, FIFO and weighted average method, computation of valuation of inventory as on balance sheet date: If an inventory is taken on a date after the balance sheet or before the balance sheet Classification of expenditure as Capital, Revenue, and deferred revenue (Including Capital receipt, Revenue receipt, Revenue Loss, Capital Loss & Capital Gain)	15
2	Module 2 Final accounts Final Accounts of manufacturing business accounting and finalization of accounts and preparation of final accounts i.e. Profit and Loss Account, Balance sheet, Adjustment entries of Sole Proprietor.	15
3	Module 3 Departmental accounts Meaning, basis of allocation of expenses and incomes / receipts, inter departmental transfer at cost price and invoice price, stock reserve, departmental trading and profit and loss account and Balance Sheet.	15
4	Module 4 Accounting for Hire Purchase Meaning, Calculation of interest, Accounting for Hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in Balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	15
	Total Lectures	60

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

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **40 Marks**

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 20 marks	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 2 of 10 marks each)	20
Total	40

(B) Semester End Examination   **60 Marks**
Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	15
	Or	
Q1	Full Length Question	15
Q2	Full Length Question	15
	Or	
Q2	Full Length Question	15
Q3	Full Length Question	15
	Or	
Q3	Full Length Question	15
Q4	Full Length Question	15
	Or	
Q4	Full Length Question	15
	Total	60

Note:
Equal weightage of all modules should be given in the examination question paper.
15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

Course Outcomes:
After completion of the Course, the learners will be able to

No	COURSE OUTCOMES- SEM I	PO Mapping
CO 1 (Remember)	The learners will be able to define inventory, capital, revenue and deferred revenue expenditure, hire purchase and department.	PO 1
CO 2 (Understanding)	The learners will be able to understand accounting policies and accounting standards (1,2,9,10), comparing value of stock under different methods and classification of expenses	PO 1,PO 2
CO 3 (Applying)	The learners will be able to prepare stock register, Hire purchase,departmental accounts and balance sheet of manufacturing business.	PO1 PO 2 PO3 PO 4
CO 4 (Analyzing)	The learners will be able to distinguish between Hire purchase and Instalment system and calculate Interest and profit of each departments	PO1 PO 2 PO4
CO 5 (Evaluating)	The learners will be able to review methods of stock valuation and assessing balance sheet to depict financial of the business to meet global challenges	PO1 PO 4
CO 6 (Creating)	The learners will be able to adapt and solve problems on stock valuation, departmental accounts, hire-purchase and final accounts.	PO1 PO4 PO5

SEMESTER 1

Serial No	Course code	Credits	Course Name
1			**MAJOR SUBJECT**
1.2	**BAF-MAJS1-102**	03	**Fundamentals of Cost Accounting**

Sr.No.	Modules	Number of lectures
1	Introduction to Cost Evolution , Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting, Difference between Cost Accounting and Financial Accounting, Limitations of Financial Accounting, Definitions: Cost Costing, and Cost Accounting, Classification of Cost on different bases, Cost Allocation and Apportionment Essentials of Good Costing System	10
2	Material Cost Material Cost: The Concept Material Control Procedure Documentation, Bin Card, Stock Ledger (Only FIFO and Weighted Average Method), Economic Order Quantity (EOQ), ABC Analysis and Inventory Ratios	20
3	Labour Cost Labour Cost: The Concept Composition of Labour Cost Labour Cost Records , Overtime / Idle Time / Incentive Schemes , Labour Turnover	15
4	Overheads Overheads: The Concept, Classification of overheads on different bases Apportionment and Absorption of Overheads, Methods of Absorption	15
	Total Lectures	60

References
1. **Cost & Management Accounting** by Inamdar S M, Edition: 14th edition, Everest Publishing House
2. **Cost Accounting and Accounting System** by Sharma KK, Publisher Venus Books
3. **Cost Accounting** by Kishor Ravi, 4 th Edition Publisher: Taxmann

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **40 Marks**

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 20 marks	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 2 of 10 marks each)	20
Total	40

(B) Semester End Examination   **60 Marks**

Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	15
	Or	
Q1	Full Length Question	15
Q2	Full Length Question	15
	Or	
Q2	Full Length Question	15
Q3	Full Length Question	15
	Or	
Q3	Full Length Question	15
Q4	Full Length Question	15
	Or	
Q4	Full Length Question	15
	Total	60
	Note: **Equal weightage of all modules should be given in examination question paper.** **15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.**	

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcomes	PO Mapping
CO1 Remember	Learners will be able to describe cost accounting concepts and various elements of cost such as material, labour and expenses	PO-1, PO-2
CO2 Understanding	Learners will be able to classify material cost, labour cost and overheads	PO-1, PO-2, PO-3
CO3 Applying	Learners will be able to apply inventory control techniques, labour incentive schemes and cost allocation and absorption of overheads in a business organization.	PO-1, PO-2, PO-3
CO4 Analyzing	Learners will be able to analyze various methods of stock, valuation, payroll accounting and distribution of overheads.	PO-1, PO-2
CO5 Evaluating	Learners will be able to judge the total cost (material, labour and other expenses) of an order received by an organization.	PO-1, PO-2, PO-3
CO6 Creating	Learners will be able to design a good system of material control, labour control and overheads control for an organization.	PO-1, PO-3, PO-4, PO-5

SEMESTER I

Serial No	Course code	Credits	Course Name
1			**MINOR SUBJECT**
1.3	**BAF-MINS1-103**	02	**AUDITING I**

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Introduction to Auditing • **Basics** Financial Statements, Users of Financial Information, <u>Origin of</u> <u>audit</u>, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Advantages of Independent Audit, Inherent Limitations of Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, Concept of true and fair view • **Errors and Frauds** Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • **Principles of Audit** Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • **Types of Audit** Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit	18
2	Unit 2 Audit Planning, Procedures and Documentation • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance	12
		30

References:
1. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
2. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Textbook of Auditing by Batra and Bagradia published by Tata McGraw Hills

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   20 Marks

Description	Marks
One objective based online tests (multiple choice questionsss) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   30 Marks

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	15
	Or	
Q1	Full Length Question	15
Q2	Full Length Question	15
	Or	
Q2	Full Length Question	15
	Total	30
	Note: **Equal weightage of all modules should be given in examination question paper.** **15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.**	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	COURSE OUTCOMES- SEM I	PO Mapping
CO 1 (Remember)	The learners will be able to define audit, auditing, inventory, error, fraud, audit planning, audit working papers and audit notebook.	PO 1
CO 2 (Understanding)	The learners will be able to understand principles of audit, use of window dressing and secret reserve to manipulate financials of the companies.	PO 1,PO 2
CO 3 (Applying)	The learners will be able to prepare audit plan, audit programme, maintain audit notebook and working papers to conduct audit.	PO1 PO 2 PO3
CO 4 (Analyzing)	The learners will be able to distinguish between auditing, accounting and investigation.	PO1 PO 2
CO 5 (Evaluating)	The learners will be able to review audit procedure and detecting errors and frauds.	PO1 PO2 PO 4
CO 6 (Creating)	The learners will be able to direct the management of the organisations to implement steps or procedures to reduce errors and frauds.	PO1 PO4 PO5

SEMESTER 1

Serial No	Course code	Credits	Course Name
1			**OPEN ELECTIVE SUBJECT**
1.4	**BAF-OES1-104**	04	**Business Economics I**

Sr.No.	Modules	Number of lectures
1	Scope and importance of Business Economics: Basic tools- Opportunity Cost principle Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium, Central Problems of an Economy, Indifference Curves: Properties of Indifference Curves and Consumers Equilibrium	10
2	Demand Analysis: Demand Function - nature of demand curve under differen markets. Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts Consumer's Surplus	10
3	Supply and Production Decisions and Cost of Production Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale. Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)	15
4	Market structure - Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition: Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising, role of social media (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)	15
5	Pricing Practices: Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)	10
	Total Lectures	60

References:
1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirchey .M., Managerial Economics, Thomson South western (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
   6) Samuelson&Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
6. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
7. H.L Ahuja, Principles of Microeconomics (S.Chand Publishing, 2019)

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   40 Marks

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 20 marks	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 2 of 10 marks each)	20
Total	40

(B) Semester End Examination   60 Marks

Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 2 out of 3)	15
Q2	Full Length Question (Attempt any 2 out of 3)	15
Q3	Full Length Question (Attempt any 2 out of 3)	15
Q4	Full Length Question (Attempt any 2 out of 3)	15
	Total	60
Note: **Equal weightage of all modules should be given in the examination question paper.** **Q.1,2 and 3 - 15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.** **Q.4 May include theory (short notes) /Case Study in one of the options.**		

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Outcomes	PO Mapping
CO-1 Remember	The students will be able to identify the total costs, average costs, marginal costs and opportunity costs.	PO1, PO2
CO-2 Understanding	Students will be able to classify market structures, revenue concepts and cost concepts.	PO1, PO2, PO4
CO-3 Applying	The students will be able to use the concepts of elasticity of demand.	PO2, PO4, PO3
CO-4 Analysing	Students will be able to conclude the business decisions based on breakeven analysis.	PO2, PO4, PO5
CO-5 Evaluate	The students will be able to judge the pricing practices used by the firms in the market.	PO1, PO3, PO5
CO-6 Create	The students will be able to design the markets based on Collusive and Non – Collusive Oligopoly.	PO1, PO3, PO5, PO4

Semester 1

Serial No	Course code	Credits	Course Name
1			**Vocational and Skill Enhancement Courses**
1.5	**BAF-VSCS1-105**		Business Mathematics

Sr. No	Modules/Units	No of Lectures
1.	**Percentage Profit and Loss** Concept of percentage Rate of Return/Return on Investment Introduction to Commission and brokerage and trading costs – problems on commission and brokerage. Holding Period Return Calculations and Annualized Returns.	10
2.	**Interest and Annuity** Simple interest, compound interest, Equated monthly installments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate	10
3.	**Shares Mutual Fund and Insurance** Shares- Concept, face value, market value, Issue Price, dividend, Equity shares, preference shares, bonus shares, calculation on return Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value Insurance- Concepts, calculation of age, premium bonuses, paid-up and surrender value.	10
	Total	30

REFERENCE BOOKS:

1. "Business Mathematics" by Gary Clendenen and Stanley A Salzman (2017) – Pearson Education
2. "Business Mathematics" by N.P. Bali and Manish Goyal (2018) – Laxmi Publications
3. "Business Mathematics" by David R Anderson, Dennis J Sweeney, and Thomas A Williams (2018) – Cengage Learning

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice question) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory Carrying 10 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	10
	Or	
Q1	Full Length Question	10
Q2	Full Length Question	10
	Or	
Q2	Full Length Question	10
Q3	Full Length Question	10
	Or	
Q3	Full Length Question	10
	Total	30
	Note: **Equal weightage of all modules should be given in examination question paper.** **10 marks question should be divided into 2 sub questions of 5 marks each.**	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:
After completion of the Course, the learners will be able to

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to recognize the basics of mathematics and its uses in the areas of business.	PO 1, PO 2,
CO 2- Understanding	The learners will be able to summarize and identify methods to be used in for different business scenarios.	PO 1, PO 2, PO 3
CO 3- Applying	The learners will be able to apply mathematical concepts in commercial and financial activities and calculations	PO 1, PO 2, PO 3
CO 4- Analysing	The learners will be able to analyse the financial instruments in a business function.	PO 1, PO 2,
CO 5- Evaluate	The learners will be able to measure risk return and volatility in relation to investments locally and globally.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 6- Create	The learners will be able to propose business mathematical concepts for different business scenarios.	PO 1, PO 2, PO 3, PO4, PO 5

Semester 1

Serial No	Course code	Credits	Course Name
1			**Vocational and Skill Enhancement Courses**
1.6	**BAF-VSCS1-106**		Business Communication Skills – 1

Sr. No.	Module	No of Lectures
1	**Reading Skills -** Analysis of texts, Case studies, Reading Skills	10
2	**Writing Skills** Paragraph Writing . Business Correspondence: Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi – Block . Principles of Effective Letter Writing, Principles of effective E-mail Writing. . Personnel Correspondence: Statement of Purpose, Letter requesting Recommendation / Testimonial, Job Application Letter and Resume.	25
3	**Listening Skills -** Importance of Listening skills , Cultivating good Listening Skills	10
	TOTAL	45

Scheme of Evaluation

   (A) **Internal Assessment / Continuous Evaluation**   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**
Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	Answer any 3 Questions out of 5 Questions (2 Mark Each) (All Modules)	6
Q2	Letter Writing (Answer any 2 out of 4) – Letters (7 Mark Each)	14
Q3	Comprehension Passage or Paragraph writing	10
	Total	30

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcome	PO Mapping
CO 1-Remember	The learner will be able to read, recall and discover from text and content.	PO-1, PO-2, PO-3, PO-4
CO 2-Understanding	The learner will be able to interpret texts and content.	PO-1, PO-2, PO-3,PO-4, PO-5
CO 3-Applying	The learner will be able to apply and execute principles of effective written communication for business situations.	PO-2, PO-3, PO-4
CO 4-Analyzing	The learner will be able to discriminate between different types of listening and prioritize for effective communication.	PO-2, PO-3, PO-4,
CO 5-Evaluating	The learner will be able to summarize various data formats and texts.	PO-1,PO-2, PO-3, PO-4, PO-5
CO 6-Creating	The learner will be able to plan, formulate, create and design resources for communication.	PO-2, PO-3, PO-4

Semester 1

Serial No	Course code	Credits	Course Name
1			**Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses**
1.7	**BAF-AECS1-107**		Indian Knowledge System

Sr. No.	Module	No of Lectures
1	Introduction to Indian Knowledge system • Philosophical foundation of IKS: Introduction to Sankhya, Vaisheshika and Nyaya • Introduction to Indian management thoughts and practices- work, personality and leadership with reference to Indian Ethos, Indian Epics, Bhagavad Gita and other scriptures	10
2	Glimpse of Bharatvarsha • Sacred Geography: Mountains & Rivers • Food & Diet: Distinctive features of regional cuisines. Dietary guidelines of Ayurveda, Naturopathy	10
3	Arts and Science • Schools of music and dance: important features • India's contribution to medicine, surgery and mathematics.	10
	TOTAL	**30**

References

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. The Beautiful Tree: Indigenous India Education in the Eighteenth Century, Dharampal, Biblia Impex, New Delhi, 1983. Reprinted by Keerthi Publishing House Pvt Ltd., Coimbatore, 1995.
4. 'Knowledge traditions and practices of India', Kapil Kapoor, Michel Danino, CBSE, India.
5. Dr. Subhash Kak, Computation in Ancient India, Mount, Meru Publishing (2016)
6. Dharampal, Indian Science and Technology in the Eighteenth Century, Academy of Gandhian Studies, Hyderabad, 1971, republic. Other India Bookstore, Goa, 2000
7. Robert Kanigel, The Man Who Knew Infinity: A Life of the Genius Ramanujan, Abacus, London, 1999
8. Alok Kumar, Sciences of the Ancient Hindus: Unlocking Nature in the Pursuit of Salvation, CreateSpace Independent Publishing, 2014
9. The Positive Sciences of the Ancient Hindus; BrijendraNath Seal; 4th Edition; 2016
10. Fine Arts & Technical Sciences in Ancient India with special reference to Someśvara's Mānasollāsa; Dr. Shiv Shekhar Mishra, Krishnadas Academy, Varanasi 1982
11. Mints and Minting in India; Upendra Thakur; Chowkhanba Publication; 1972
12. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
13. Coomaraswamy, Ananda K. 2002. Early Indian Architecture: Cities and City-Gates, Munshiram Manoharlal Publishers.
14. Vatasyayan, Kapila. 1997. The Square and the Circle of the Indian Arts, Abhinav Publication.

15. Hardy, Adam. 2015. Theory and Practices of Temple Architecture in Medieval India: Bhoja's Samrangansutradhar and The Bhojpur Line Drawings, Dev Publishers & Distributors.
16. B. Datta and A. N. Singh, History of Hindu Mathematics, 2 Parts, Lahore 1935, 1938; Reprint, Asia Publishing House, Bombay 1962; Reprint, Bharatiya Kala Prakashan, Delhi 2004.
17. C. N. Srinivas Iyengar, History of Indian Mathematics, The World Press, Calcutta 1967.
18. S. Balachandra Rao, Indian Mathematics and Astronomy: Some Landmarks, 3rd Ed. Bhavan's Gandhi Centre, Bangalore 2004.
19. G. G. Emch, M. D. Srinivas and R. Sridharan, Eds., Contributions to the History of Mathematics in India, Hindustan Book Agency, Delhi, 2005.ss

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	(a) Full length question Or (b) Short notes (any two out of four)	10
Q2	(a) Full length question Or (b) Short notes (any two out of four)	10
Q3	(a) Full length question Or (b) Short notes (any two out of four)	10
	Total	30
Equal weightage of all modules should be given in examination question paper. **10 marks question can be divided into 2 sub questions of 5 marks each.**		

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcomes	PO mapping
CO-1 Remember	The learner will be able to identify and define terms related to Indian traditional philosophy	PO 2,
CO-2 Understanding	The learner will be able to explain and describe the management lessons from Indian scriptures	PO 2, PO 3
CO-3 Applying	The learner will be able to apply the life lessons from the Indian epics	PO 3
CO-4 Analysing	The learner will be able to distinguish between folk dance and classical dance forms of India.	PO 3
CO-5 Evaluate	The learner will be able to evaluate the inner journey towards the truth on the basis of their experiences.	PO 2, PO 3, PO 4
CO-6 Create	The learner will be able to develop a region-based cuisine suitable for the body type of the individual	PO 5

Semester 1

Serial No	Course code	Credits	Course Name
1			**Vocational and Skill Enhancement Courses**
1.8	**BAF-AECS1-108**		Business Communication in English – 1

Sr. No.	Module	No of Lectures
1	Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global World Impact of technological advancements on Communication Channels and Objectives of Communication: Channels Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)	10
2	Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Use of Digital & E- communication Video and Satellite Conferencing.	10
3	Obstacles to Communication in Business World Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers	10
	TOTAL	**30**

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	Write in brief (any 5 out of 7) (All Modules)	10
Q2	Answer any two out of four (Module 1&2)	12
Q3	Answer any one out of two (Module 2&3)	8
	Total	30

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:
After completion of the Course, the learners will be able to

No	Course Outcome	PO Mapping
CO 1-Remember	The learner will be able to identify and use appropriate channels, modes and media of communication.	PO-2, PO-3, PO-4
CO 2-Understanding	The learner will be able to interpret and summarize texts and content.	PO-1, PO-2, PO-3
CO 3-Applying	The learner will be able to execute effective oral and written communication, individually and in groups.	PO-2, PO-3
CO 4- Analyzing	The learner will be able to integrate reading, writing, speaking and listening skills to meet professional, personal and evolving global requirements.	PO-1, PO-2, PO-3, PO-4, PO-5
CO 5-Evaluating	The learner will be able to discriminate and assess professional codes and business etiquette.	PO-2, PO-3, PO-4, PO-5
CO 6-Create	The learner will be able to plan, formulate, create and design resources for communication.	PO-2, PO-3 PO-4

Semester 1

Serial No	Course code	Credits	Course Name
1			**Vocational and Skill Enhancement Courses**
1.9	**BAF-AECS1-109**		Environment Studies

Sr. No.	Module	No of Lectures
1	Introduction to Environmental Studies 1. Definition, Scope, Importance of Environment: Meaning, and its components 2. Concept of an ecosystem: definition, Characteristics, and types of eco system 3. Bio diversity conservation. 4. Meaning and definitions; Classification and types of resources 5. 5. Problems associated and management of energy resources Conventional and non-conventional resources and Resource conservation	10
2	Environmental Degradation and Issues 1. Environmental Degradation -Meaning and causes of degradation 2. Air pollution: causes, effects, and Control measures. 3. Water pollution: causes, effects, and control measures. 4. Land pollution: Causes, effects, and control measures. 5. Noise pollution: Causes, effects, and control measures. 6. Sustainable development. and Sustainable development goals (SDGs)	10
3	Environmental Management 1. Concept, Need and Relevance of Environmental Management. 2. Environmental Impact Assessment 3. Environmental Audit 4. Application of GIS, and Remote Sensing. 5. Role of Geospatial Technology in Environmental Management.	10
	TOTAL	

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	Answer any one from the following (any 1/2) Module 1	10
Q2	Answer any one from the following (any 1/2) Module 2	10
Q3	Answer any one from the following (any 1/2) Module 3	10
	Total	30
Note: The 10 marks full length question may be sub divided into short notes (any2/3) can be asked for the total of 10 marks		

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	COURSE OUTCOMES- SEM I	PO Mapping
CO 1 (Remember)	The learners will be able to recognize the significance, recent trends, types and factors of tourism.	PO 1 PO4
CO 2 (Understanding)	The learners will be able to understand the role of infrastructure and travel agency and organization in tourism development	PO4
CO 3 (Applying)	The learners will be able to apply the importance of planning and marketing of tourism and ethics in tourism	PO1 PO 2 PO 4
CO 4 (Analyzing)	The learners will be able to analyze the tourism products, types and risks involved in tourism	PO3 PO5
CO 5 (Evaluating)	The learners will be able to study and evaluate the concept of sustainable tourism	PO5 PO 4
CO 6 (Creating)	The learners will be able to identify and mark the precise locations of tourist centers on the map of the World	PO1 PO4 PO5

SEMESTER II

SCHEME OF MODULES

Bachelor Of Commerce (Accounting And Finance) Programme

FIRST YEAR

Serial No	Course code	Course Name	Credits
SEMESTER II			
Major Subjects			
2.1	BAF-MAJS2-101	Financial Accounting II	3
2.2	BAF-MAJS2-102	Fundamentals of Financial Management	3
Minor Subjects			
2.3	BAF-MINS2-103	Auditing II	2
2.4	BAF-MINS2-104	Management Accounting - I	2
Open Elective Subject			
2.5	BAF-OES2-105	Business Economics II	4
Vocational and Skill Enhancement Courses			
2.6	BAF-VSCS2-106	Business Statistics	2
2.7	BAF-VSCS2-107	Business Communication Skills II	2
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses			
2.8	BAF-AECS2-108	Value Education	2
2.9	BAF-AECS2-109	Business Communication in English II	2
		Total Credits	22

SEMESTER II

Serial No	Course code	Credits	Course Name
2			**MAJOR SUBJECT**
2.1	**BAF-MAJS2-101**	03	**Financial Accounting – II**

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Accounting from Incomplete records - Introduction, Problems of preparation of final accounts of Proprietary trading concern (conversion method)	15
2	Consignment Accounts - Accounting for Consignment Transactions Valuation ofStock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)	15
3	Branch accounts Meaning / Classification of Branch Accounting for Dependent branch not maintaining fullbooks by Debtors method and Stock and debtor's method	15
4	Fire Insurance Claims - Computation of Loss of Stock by fire, Ascertainment of claim as per the Insurance Policy, Exclude: Loss of Profit and Consequential loss	15
	Total Lectures	60

References:

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

Scheme of Evaluation

(C) Internal Assessment / Continuous Evaluation   **40 Marks**

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 20 marks	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 2 of 10 marks each)	20
Total	40

(D) Semester End Examination   **60 Marks**

Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	15
	Or	
Q1	Full Length Question	15
Q2	Full Length Question	15
	Or	
Q2	Full Length Question	15
Q3	Full Length Question	15
	Or	
Q3	Full Length Question	15
Q4	Full Length Question	15
	Or	
Q4	Full Length Question	15
	Total	60

Note:
Equal weightage of all modules should be given in the examination question paper.
15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	COURSE OUTCOMES- SEM I	PO Mapping
CO 1 (Remember)	The learners will be able to define consignor, consignee, consignment, dependent and independent branch.	PO 1
CO 2 (Understanding)	The learners will be able to understand procedure for fire claim, average clause, actual loss in case of loss of stock due to fire	PO 1,PO 2
CO 3 (Applying)	The learners will be able to prepare statement of claim, branch accounts, various ledger accounts needed to complete incomplete records and prepare balance sheet.	PO1 PO 2 PO3 PO 4
CO 4 (Analyzing)	The learners will be able to distinguish between single entry and double entry system of accounts and analyze consignment profits.	PO1 PO 2 PO4
CO 5 (Evaluating)	The learners will be able to review branch profits and assessing balance sheet to depict financial of the business to meet global challenges	PO1 PO 4
CO 6 (Creating)	The learners will be able to adapt and solve problems on fire claims, branch accounting and consignment accounting.	PO1 PO4 PO5

SEMESTER II

Serial No	Course code	Credits	Course Name
2			**MAJOR SUBJECT**
2.2	**BAF-MAJS2-102**	03	**Fundamentals of Financial Management**

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Introduction to Financial Management Introduction - Meaning - Importance – Scope and Objectives - Profit vs Value Maximization Concepts in Valuation - The Time Value of Money - Simple Interest; Compound Interest - Present Value; Future Value - Doubling Period – Annuity - Techniques of Discounting Techniques of Compounding	15
2	Leverage Introduction - EBIT & EPS Analysis - Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage - Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	15
3	Types of Financing Introduction - Needs of Finance and Sources: Long Term Sources of Finances, Medium Term Sources of Finance and Short-Term Sources of Finance	15
4	Cost of Capital Introduction - Definition and Importance of Cost of Capital Measurement of Cost of Capital WACC - (Including Practical Problems)	15
	Total Lectures	60

References:
1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
3. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
4. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
5. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
7. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **40 Marks**

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 20 marks	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 2 of 10 marks each)	20
Total	40

(B) Semester End Examination **60 Marks**

Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	15
	Or	
Q1	Full Length Question	15
Q2	Full Length Question	15
	Or	
Q2	Full Length Question	15
Q3	Full Length Question	15
	Or	
Q3	Full Length Question	15
Q4	Full Length Question	15
	Or	
Q4	Full Length Question	15
	Total	60

Note:
Equal weightage of all modules should be given in the examination question paper.
15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcomes	PO Mapping
CO 1-Remember	The learners will be able to identify and recall concepts in finance management and various concepts in valuation.	PO 1, PO 2
CO 2-Understanding	The learners will be able to explain, associate and interpret capital structures of business and cost of capital for decision making process.	PO 1, PO 2
CO 3-Applying	The learners will be able to relate and produce various avenues in sources of finance for variety of business cases.	PO 2. PO 3
CO 4-Analysing	The learners will be able to categorize the perspectives of ever developing financial management in the present globalized era.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 5-Evaluate	The learners will be able to evaluate and recommend optimal capital structure after measuring cost of capital and summarizing sources of finance.	PO 1, PO 2, PO 3
CO 6- Create	The learners will be able to organize and construct financial plan for raising finance based on concepts of valuations.	PO 1, PO 2, PO 3

SEMESTER II

Serial No	Course code	Credits	Course Name
2			**MINOR SUBJECT**
2.3	**BAF-MINS2-103**	02	**AUDITING II**

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Auditing Techniques Test Check - Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample Internal Control Meaning and Purpose, Internal Audit, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries Internal Checks Vs Internal Control, Internal Checks Vs Test Checks	10
2	Vouching Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense	10
3	Verification Audit of Assets Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures Audit of Liabilities - Outstanding Expenses, Bills Payable Secured Loans Unsecured Loans, Contingent Liabilities	10
		30

References:
2. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
3. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
4. Textbook of Auditing by Batra and Bagradia published by Tata McGraw Hills

Scheme of Evaluation

1. Internal Assessment / Continuous Evaluation   20 Marks

Description	Marks
One objective based online tests (multiple choice question) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

2. Semester End Examination   30 Marks

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	10
	Or	
Q1	Full Length Question	10
Q2	Full Length Question	10
	Or	
Q2	Full Length Question	10
Q3	Full Length Question	10
	Or	
Q3	Full Length Question	10
	Total	30
	Note: **Equal weightage of all modules should be given in examination question paper.** **15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.**	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examinations

Course Outcomes:

After completion of the Course, the learners will be able to

No	COURSE OUTCOMES- SEM I	PO Mapping
CO 1 (Remember)	The learners will be able to define vouching, verification, audit sampling, audit techniques, internal control, internal check, test check and internal audit.	PO 1
CO 2 (Understanding)	The learners will be able to understand verification of assets and liabilities, vouching of income and expenses of the companies.	PO 1,PO 2
CO 3 (Applying)	The learners will be able to implement audit sampling and various audit techniques to conduct audit.	PO1 PO 2 PO3
CO 4 (Analyzing)	The learners will be able to distinguish between internal control, internal audit and internal check and test check.	PO1 PO 2
CO 5 (Evaluating)	The learners will be able to review and validate internal control, internal checks in the organisations.	PO1 PO2 PO 4
CO 6 (Creating)	The learners will be able to direct the management of the organisations to implement steps or procedures for successful implementation of internal control system to errors and frauds.	PO1 PO4 PO5

SEMESTER II

Serial No	Course code	Credits	Course Name
2			**MINOR SUBJECT**
2.4	**BAF-MINS2-104**	02	**Management Accounting I**

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting Financial Statement analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis.	5
2	Analysis and Interpretation of Accounts 1. Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis 2. Trend Analysis. 3. Comparative Statement. 4. Common Size Statement. Practical Problems based on the above	15
3	Ratio Analysis Meaning, classification, Du Point Chart, Advantages and Limitations. Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio & Capital Gearing Ratio Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio & Stock Turnover Ratio Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover & Creditors Turnover Practical Problems based on the above	10
		30

References:

1. Cost & Management Accounting by Ravi N. Kishor, Publication Taxmann
2. Essential of Management Accounting by P.N. Reddy, Himalaya Publications
3. Advanced Management Accounting by Robert S Kailar, Holl
4. Financial Of Management Accounting by S.R.Varshney,Wisdom
5. Introduction Of Management Accounting by Charbs T Horngram, PHI Learning

Scheme of Evaluation

A. Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice question) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

B. Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	10
	Or	
Q1	Full Length Question	10
Q2	Full Length Question	10
	Or	
Q2	Full Length Question	10
Q3	Full Length Question	10
	Or	
Q3	Full Length Question	10
	Total	30
	Note: **Equal weightage of all modules should be given in the examination question paper.** **15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.**	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examinations

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcomes	PO Mapping
CO 1- Remember	The learners will be able to identify and recall basics of management accounting and its uses in the areas of various business accounting functions.	PO 1, PO 2
CO 2- Understanding	The learners will be able to e identify, interpret, and express principals of management accounting with reference of vertical formats for financial statements.	PO 1, PO 2
CO 3- Applying	The learners will be able to apply formats vertical formats of financial statement to the concepts and formulae of ratio analysis	PO 1, PO 2. PO 3
CO 4- Analysing	The learner will be able to analyze financial statements and prioritize projects based on evaluation of business	PO 1, PO 2, PO 3, PO 4, PO 5
CO 5- Evaluate	The learner will be able to evaluate financial performance with ratio analysis and rank the organizations nationally and internationally.	PO 1, PO 2, PO 3, PO 5
CO 6- Create	The learner will be able to prepare comparative vertical financial statements and report based on ratio analysis.	PO 1, PO 2, PO 3, PO 4, PO 5

SEMESTER II

Serial No	Course code	Credits	Course Name
			OPEN ELECTIVE SUBJECT
2.5	**BAF-OES2-105**	04	**Business Economics II**

Sr.No.	Modules	Number of lectures
1	Introduction to Macroeconomics • Macro Economics and National Income Concepts (Chapters 1and 3 combined) Brief Introduction & Scope of Macro Economics; National Income - Meaning and Importance - Conventional and Green GNP and NNP Concepts - Relationship Between National Income and Economic Welfare. • Circular Flow of Aggregate Income and Expenditure: Closed and Open Economy Models • Short run Economic Fluctuations: Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply – Consumption Function - Investment Function - Effects of Investment Multiplier on Changes in Income and Output	15
2	Money, Inflation and Monetary Policy • Money Supply : Determinants of Money Supply – Factor influencing Velocity of Circulation of Money • Demand For Money : Classical and Keynesian Approaches and Keynes' Liquidity Preference Theory of Interest • Money and Prices : Quantity Theory of Money - Fisher's Equation of Exchange - Cambridge Cash Balance Approach • Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation - Nature of Inflation in a Developing Monetary Policy : Meaning, Objectives and Instruments, inflation Targeting	15
3	Constituents of Fiscal Policy • Role of Government to provide Public Goods – Principles of Sound and Functional Finance • Fiscal Policy : Meaning, Objectives - Contra Cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal Policy : Canons of Taxation – Factors Influencing Incidence Of Taxation - Effects of Taxation - Significance of Public Expenditure - Social Security Contributions - Low Income Support and Social Insurance Programmes Public Debt - Types, Public Debt and Fiscal Solvency, Burden of Debt Finance • Union Budget : Structure - Deficit Concepts – Fiscal Responsibility and	15

		Budget Management Act	
4		Open Economy : Theory and Issues of International Trade • The Basis of International Trade : Ricardo's Theory of Comparative Cost Advantage - The Hecksher-Ohlin Theory of Factor Endowments - Terms o Trade - Meaning and Types - Factors Determining Terms of Trade - Gains from Trade - Free Trade versus Protection • Foreign Investment : Foreign Portfolio Investment - Benefits of Portfolio Capital Flows - Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational Corporations • Balance of Payments : Structure - Types of Disequilibrium - Measures to Correct Disequilibrium in BOP • Foreign Exchange and Foreign Exchange Market : Spot and Forward Rate of Exchange - Hedging, Speculation and Arbitrage - Fixed and Flexible Exchange Rates – Managed Flexibility	15
		Total Lectures	60

References:

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirchey .M., Managerial Economics, Thomson South western (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
   6) Samuelson&Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
6. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
7. H.L Ahuja, Principles of Microeconomics (S.Chand Publishing, 2019)

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **40 Marks**

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 20 marks	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 2 of 10 marks each)	20
Total	40

(B) Semester End Examination   **60 Marks**

Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 2 out of 3)	15
Q2	Full Length Question (Attempt any 2 out of 3)	15
Q3	Full Length Question (Attempt any 2 out of 3)	15
Q4	Full Length Question (Attempt any 2 out of 3)	15
	Total	60

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 - 15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.
Q.4 May include theory (short notes) /Case Study in one of the options.

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Outcomes	PO Mapping
CO-1 Remember	The learner will be able to define the terms like GDP, GNP, NNP, NDP and Green GDP.	PO1, PO2
CO-2 Understanding	Students will be able to summarize with the help of trade cycle in which stage the economy is moving.	PO1, PO2, PO4
CO-3 Applying	Learner will be able to use and find solutions when the monetary policy of a country changes.	PO2, PO4, PO3
CO-4 Analysing	Students will be able to connect the Fiscal Policy and its impact.	PO2, PO4, PO5
CO-5 Evaluate	Learner will be able to value the Foreign Investments coming in the country.	PO1, PO3, PO5
CO-6 Create	Students will be able to design solutions when the economy changes due to monetary policy.	PO1, PO3, PO5, PO4

Semester II

Serial No	Course code	Credits	Course Name
2			**Vocational and Skill Enhancement Courses**
2.6	**BAF-VSCS2-106**	02	Business Statistics

Sr. No	Modules/Units	No of Lectures
1.	**Measures of Central tendency** Definition of statistics, scope of statistics in Management and financial markets Criteria for good measures of central tendency, arithmetic mean, median mode for grouped and ungrouped data, combined and weighted mean Statistical Applications in Financial Management	10
2.	**Measures of Dispersion** Concept of dispersion, absolute and relative measures of dispersion, range variance, standard deviation, coefficient of variation, Statistical Applications in Financial Management	10
3.	**Correlation and regression (for ungrouped data)** Concept of correlation, positive and negative correlation, meaning of regression, two regression equations, Regression coefficients and properties Statistical Applications in Financial Management	10
	Total	30

REFERENCE BOOKS:

1. "Business Statistics: A first course" by David M Levine, Kathryn A Szabat and David F Stephan (2017) – Pearson Education
2. "Business Statistics" by Robert A Donnelly Jr. (2019) - Pearson Education
3. "Business Statistics: A Decision-Making Approach" by David F Groebner, Patrick W Shannon, and Philip C Fry (2018) - Pearson Education
4. "Business Statistics: For Contemporary Decision Making" by Ken Black (2020) - Wiley

Scheme of Evaluation

(A) Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice question) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory Carrying 10 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	10
	Or	
Q1	Full Length Question	10
Q2	Full Length Question	10
	Or	
Q2	Full Length Question	10
Q3	Full Length Question	10
	Or	
Q3	Full Length Question	10
	Total	30
	Note: **Equal weightage of all modules should be given in examination question paper.** **10 marks question should be divided into 2 sub questions of 5 marks each.**	

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcomes	PO Mapping
CO 1- Remember	The learner will be able to identify basic Statistical Techniques.	PO 1, PO 2
CO 2- Understanding	The learner will be able to compare different Statistical Techniques.	PO 1, PO 2
CO 3- Applying	The learner will be able to apply logical , analytical and problem solving skills statistical tools in field of Accounting and Finance.	PO 1, PO 2. PO 3
CO 4- Analysing	The learner will be able to connect Statistical Techniques to field of Accounting and Finance.	PO 1, PO 2, PO 3, PO 4, PO 5
CO 5- Evaluate	The learner will be able to distinguish and evaluate different Statistical tools and concepts for real life business situations	PO 1, PO 2, PO 3, PO 5
CO 6- Create	The learner will be able to create and corelate for various business function to arrive at optimum solution.	PO 1, PO 2, PO 3, PO 4, PO 5

Semester II

Serial No	Course code	Credits	Course Name
			Vocational and Skill Enhancement Courses
2.7	**BAF-VSCS2-107**		Business Communication Skills – I1

Sr. No.	Module	No of Lectures
1	Presentation Skills: Presentations, Dialogues & Speeches, GD and Presenting a News Item	**15**
2	Business Correspondence: Trade Letters: Letters of Inquiry, Letters of Complaints, Claims, Adjustments, consumer Grievance Letters Social and PR Letters.	**25**
3	Language & Writing Skills: Reports: Parts, Types, Feasibility Reports, Investigative Reports, Progress and Completion Reports Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner.	**15**
	TOTAL	**45**

Scheme of Evaluation

(A) **Internal Assessment / Continuous Evaluation**   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) **Semester End Examination**   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	Answer any 3 Questions out of 5 Questions (2 Mark Each) (All Modules)	6
Q2	Letter Writing (Answer any 2 out of 4) – Letter and Notice & Agenda (7 Mark Each)	14
Q3	Report writing / Summary writing	10
	Total	30

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:
After completion of the Course, the learners will be able to

No	Course Outcome	PO Mapping
CO 1- Remember	The learner will be able to read, recall and discover from text and content.	PO-1, PO-2, PO-3, PO-4
CO 2- Understanding	The learner will be able to interpret texts and content.	PO-1, PO-2, PO-3,PO-4, PO-5
CO 3- Applying	The learner will be able to apply and execute principles of effective written communication for business situations.	PO-2, PO-3, PO-4
CO 4- Analyzing	The learner will be able to discriminate between different types of listening and prioritize for effective communication.	PO-2, PO-3, PO-4,
CO 5- Evaluating	The learner will be able to summarize various data formats and texts.	PO-1,PO-2, PO-3, PO-4, PO-5
CO 6- Creating	The learner will be able to plan, formulate, create and design resources for communication.	PO-2, PO-3, PO-4

Semester II

Serial No	Course code	Credits	Course Name
			Vocational and Skill Enhancement Courses
2.8	**BAF-AECS2-108**		Value Education

Sr. No.	Module	No of Lectures
1	Constitutional and Democratic Values A. Introduction to the constitution of India B. Values of the constitution	10
2	Moral and Spiritual Values A. Values of Truth, Courage & Peace B. Work Ethics & Humility	10
3	Cultural and Social values A. Unity in diversity – Introduction and understanding of festivals, customs & traditions. B. Diversity & Inclusion, Patriotism & Family Values	10
	TOTAL	

References

1. M. Laxmikant (2021), *Indian Polity* (6th ed.) McGrawHill
2. Christie, D. J., Wagner, R. V., & Winter, D. D. N. (Eds.). (2001). *Peace, conflict, and violence: Peace psychology for the 21st century.* Prentice Hall/Pearson Education.
3. M K Gandhi (2009) The story of my experiments with truth, FP Classics
4. The Jataka tales
5. 5.Panchatantra tales
6. Aesop's fables
7. Tales from Vivekananda, Advaita Ashrama,
8. Devdutt Pattanaik (2022) Indian culture, Art and Heritage (2nd ed.) Pearson
9. Shashi Tharoor (2020). The battle of belonging, Aleph Book Company
10. Charles Sophy Family Values

Scheme of Evaluation

  (A) Internal Assessment / Continuous Evaluation   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	(a) Full length question Or (b) Short notes (any two out of four)	10
Q2	(a) Full length question Or (b) Short notes (any two out of four)	10
Q3	(a) Full length question Or (b) Short notes (any two out of four)	10
	Total	30
Note: Equal weightage of all modules should be given in the examination question paper. The 10 marks full length question may be sub divided into two 5 marks questions		

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

No	Course Outcomes	PO mapping
CO-1 Remember	The learner will be able to identify and define the values of the constitution along with democratic and civic values.	PO2
CO-2 Understanding	The learner will be able to understand the importance and values of harmonious living in a diverse society.	PO2. PO3
CO-3 Applying	The learner will be able to demonstrate and practice the values of moral and spiritual values.	PO3, PO2
CO-4 Analyzing	The learner will be able to connect work ethics to professional conduct.	PO3, PO2
CO-5 Evaluate	The learner will be able to evaluate the social, cultural, traditional, modern and family values.	PO3, PO2
CO-6 Create	The learner will be able to integrate personal values with social, cultural and national values.	PO3, PO2

Semester II

Serial No	Course code	Credits	Course Name
			Vocational and Skill Enhancement Courses
2.9	**BAF-AECS2-109**		Business Communication in English – 1

Sr. No.	Module	No of Lectures
1	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online.	**10**
2	Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson and the Participants, Drafting of Notice, Agenda and Resolutions. Conference: Importance and Types, Organizing a Conference . Modern Methods: Skype and Webinar	**10**
3	Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Press Release & Crisis Management.	**10**
	TOTAL	**30**

Scheme of Evaluation

(A) **Internal Assessment / Continuous Evaluation**   **20 Marks**

Description	Marks
One objective based online tests (multiple choice questions) of 10 marks	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 of 10 marks each)	10
Total	20

(B) Semester End Examination   **30 Marks**
Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hours.
All Questions are Compulsory.

Question No	Particulars	Marks
Q1	Write in brief (any 5 out of 7) (All Modules)	10
Q2	Answer any two out of four (Module 1&2)	12
Q3	Answer any one out of two (Module 2&3)	8
	Total	30

Passing criteria: Minimum 40% in Internal (8 out of 20) and 40% (12 out of 30) in semester end examination

Course Outcomes:

After completion of the Course, the learners will be able to

No	Course Outcome	PO Mapping
CO 1- Remember	The learner will be able to identify and use appropriate channels, modes and media of communication.	PO-2, PO-3, PO-4
CO 2- Understanding	The learner will be able to interpret and summarize texts and content.	PO-1, PO-2, PO-3
CO 3- Applying	The learner will be able to execute effective oral and written communication, individually and in groups.	PO-2, PO-3
CO 4- Analyzing	The learner will be able to integrate reading, writing, speaking and listening skills to meet professional, personal and evolving global requirements.	PO-1, PO-2, PO-3, PO-4, PO-5
CO 5- Evaluating	The learner will be able to discriminate and assess professional codes and business etiquette.	PO-2, PO-3, PO-4, PO-5
CO 6- Create	The learner will be able to plan, formulate, create and design resources for communication.	PO-2, PO-3 PO-4