



**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 2024-25)
(AS PER NEW EDUCATION POLICY 2020)**

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	III & IV
5	Level	U G
6	Pattern	03 years & 06 semesters CBGS
7	To be implemented from	From Academic year 2024-25 in a progressive manner

SCHEME OF MODULES
Bachelor Of Commerce (Accounting And Finance) Programme
SECOND YEAR

SEMESTER III			
Serial No	Course code	Course Name	Credits
Major Subjects			
3.1		Financial Accounting – III	4
3.2		Cost Accounting I	4
Minor Subjects			
3.3		Taxation I	4
Open Elective Subject (Any one)			
3.4		Digital Marketing/ Operation Research	2
Vocational and Skill Enhancement Courses			
3.5		Corporate Law(VSC)	2
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses			
3.6		Language- Hindi	2
On Job Training/Field Project/Research Project/Community Engagement Project/ Co-Curricular Course			
3.7		Society Accounting(FP)	2
3.8		Yoga(CC)	2
Total Credits			22

SCHEME OF MODULES
Bachelor Of Commerce (Accounting And Finance) Programme
SECOND YEAR

SEMESTER IV			
Serial No	Course code	Course Name	Credits
Major Subjects			
4.1		Financial Accounting – IV	4
4.2		Cost Accounting II	4
Minor Subjects			
4.3		Strategic Financial Management	4
Open Elective Subject (Any one)			
4.4		Management Control Systems/ Financial Market Operations	2
Vocational and Skill Enhancement Courses			
4.5		Information Technology in Accountancy(SEC)	2
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses			
4.6		Language- Hindi	2
On Job Training/Field Project/Research Project/Community Engagement Project/ Co-Curricular Course			
4.7		Financial Literacy(CEP)	2
4.8		Yoga(CC)	2
Total Credits			22

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

Second Year B. Com (Accounting & Finance) (Semester III)

(To be implemented Progressively from the Academic Year 2024 – 2025)
 (As Per NEP 2020)

Sr No	Semester III	Credits	Total Marks	Internal Assessment	Semester End Examination
Major Subjects					
3.1	Financial Accounting – III	04	100	40	60
3.2	Cost Accounting I	04	100	40	60
Minor Subjects					
3.3	Taxation I	04	100	40	60
Open Elective Subject (Any one)					
3.4	Digital Marketing/ Operation Research	02	50	20	30
Vocational and Skill Enhancement Courses					
3.5	Corporate Law(VSC)	02	50	20	30
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses					
3.6	Language- Hindi	02	50	20	30
On Job Training/Field Project/Research Project/Community Engagement Project/ Co-Curricular Course					
3.7	Society Accounting(FP)	02	50	20	30
3.8	Yoga(CC)	02	50	20	30

B.Com. (Accounting & Finance) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

Second Year B. Com (Accounting & Finance) (Semester IV)

(To be implemented Progressively from the Academic Year 2024 – 2025)
(As Per NEP 2020)

Sr No	Semester IV	Credits	Total Marks	Internal Assessment	Semester End Examination
Major Subjects					
4.1	Financial Accounting - IV	04	100	40	60
4.2	Cost Accounting II	04	100	40	60
Minor Subjects					
4.3	Strategic Financial Management	04	100	40	60
Open Elective Subject (Any one)					
4.4	Management Control Systems/ Financial Market Operations	02	50	20	30
Vocational and Skill Enhancement Courses					
4.5	Information Technology in Accountancy(SEC)	02	50	20	30
Ability Enhancement Courses, Indian Knowledge System, and Value Education Courses					
4.6	Language- Hindi	02	50	20	30
On Job Training/Field Project/Research Project/Community Engagement Project/ Co-Curricular Course					
4.7	Financial Literacy(CEP)	02	50	20	30
4.8	Yoga(CC)	02	50	20	30

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SEMESTER III

Serial No	Course code	Credits	Course Name
			MAJOR
3.1		04	Financial Accounting - III

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<p>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</p> <ol style="list-style-type: none">Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the yearAllocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basisAscertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis <p>Excluding Questions where admission / retirement / death takes place in the same year</p>	15
2	<p>Piecemeal Distribution of Cash</p> <ol style="list-style-type: none">Excess Capital Method only Asset taken over by a partnerTreatment of past profits or past losses in the Balance sheetContingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actualTreatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc <p>Excluding: Insolvency of partner and Maximum Loss Method</p>	15
3	<p>Amalgamation of Firms</p> <ol style="list-style-type: none">Realization method only. Calculation of purchase considerationJournal/ledger accounts of old firmsPreparing Balance sheet of new firmAdjustment of goodwill in the new firmRealignment of capitals in the new firm by current accounts / cash or a combination thereof <p>Excluding : Common transactions between the amalgamating firms</p>	20
7 P & g	Conversion / Sale of a Partnership Firm into a Ltd. Company	

	<ol style="list-style-type: none"> 1. Realisation method only Calculation of New Purchase consideration, 2. Journal / Ledger Accounts of old firms. 3. Preparing Balance sheet of new company 	
4	Accounting of Transactions of Foreign Currency <ol style="list-style-type: none"> 1. In relation to purchase and sale of goods, services. 2. Computation and treatment of exchange rate differences 	15
	Total	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 EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

Internal Assessment 20 marks

Description	Marks
One test of 20 marks – Objective Based Test	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	20
Total	40

Exam Paper Pattern

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
Q2	Or Full Length Question	15
Q3	Full Length Question	15
Q3	Or Full Length Question	15
Q4	Full Length Question	15
Q4	Or 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% marks (16 out of 40) in internal and 40% marks (24 out of 60) in semester-end examination. **Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

SEMESTER III

Serial No	Course code	Credits	Course Name
			MAJOR
3.2		04	Cost Accounting I

SYLLABUS

Sr.No.	MODULES	Number of lectures
1	Unit 1: Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre. Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet (CAS 1,3,6,10,11)	20
2	Unit 2: Reconciliation of cost and financial accounts Practical problems based on reconciliation of cost and Financial accounts	10
3	Unit 3: Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems	15
4	Unit 4: Operating Costing Meaning of operating costing Determination of per unit cost Pricing of services Collection of costing data Simple practical problems based on costing of hospital, hotel, goods and passenger transport services (CAS 13)	15
	Total Lectures	60

References:

1. Cost Accounting by Dr. S.N.Maheshwari
2. Cost Accounting - V. Rajasekaran
3. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla. Authors: M.C.Shukla, T. S. Grewal & Dr M. P. Gupta.
4. Cost Accounting : Principles & Practice Book by M N Arora.
5. Advanced Cost and Management Accounting (Text) (Vol – 1 & 2) Sultan Chand & Sons V.K. Saxena & C.D. Vashist
6. Cost Accounting – Theory & Practices ——— Sultan Chand & Sons Bhabatosh Banerjee ———

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

Internal Assessment 20 marks

Description	Marks
One test of 20 marks – Objective Based Test	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	20
Total	40

Exam Paper Pattern

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 Or	15
Q1	Full Length Question	15
Q2	Full Length Question Or	15
Q2	Full Length Question	15
Q3	Full Length Question Or	15
Q3	Full Length Question	15
Q4	Full Length Question Or	15
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% marks (16 out of 40) in internal and 40% marks (24 out of 60) in semester-end examination. **Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

SEMESTER III

Serial No	Course code	Credits	Course Name
			MINOR
3.3		04	TAXATION – I

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<p>Unit 1 Definitions u/s – 2, Basis of Charge and Exclusions from Total Income</p> <p>Definitions u/s – 2: Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p>Basis of Charge: Section 3 – 9 – Previous Year, Residential Status, Scope of Total Income, Deemed Income</p> <p>Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received from HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p>	10
2	<p>Unit 2 Heads of Income Various Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p>Income From House Property: Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business</p> <p>Capital Gains: Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources: Section 56 – 59</p>	20

3	Unit 3 Deductions under Chapter VI – A 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80DDB- Deduction in respect of medical treatment of a specified disease 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80 TTB – Deduction for senior citizens on Interest on Fixed Deposits 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	15
4	Unit 4 Computation of Total Income Computation of Total Income of Individual and HUF with respect to above heads and deductions	15
	TOTAL LECTURES	60

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

References

- *Direct Taxes Law & Practice by V.K. Singhania - Taxman*
- *Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House*
- *Income Tax Ready Reckoner by Dr. V.K. Singhania - Taxman*
- *Direct Tax Laws by T.N. Manoharan - Snow White*

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

Internal Assessment 20 marks

Description	Marks
One test of 20 marks – Objective Based Test	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	20
Total	40

Exam Paper Pattern

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% marks (16 out of 40) in internal and 40% marks (24 out of 60) in semester-end examination. **Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

SEMESTER III

Serial No	Course code	Credits	Course Name
			OPEN ELECTIVE
3.4		02	Digital Marketing

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<ul style="list-style-type: none"> • Introduction to digital marketing – types of digital media, industry trends, Indian media spends, industry reports comparison with traditional media • Customer consumption trends of digital media. Role of digital media in consumer decision making process. Behavioural and Contextual targeting. • Display advertising, Video advertising - types and their effectiveness Blog marketing • Pricing Models - Cost per Click (CPC) - Cost per thousand Impression (CPM) - Cost per acquisition (CPA) - Relevance of each in different situations - Prevention of click frauds • Email Marketing, Mobile Marketing & Ecommerce Marketing 	15
2	<ul style="list-style-type: none"> • Search Engine Optimization (SEO) - Need for SEO - Strategies - Integration with Google Analytics, analysis reports and metrics • Search Engine Marketing (SEM) Importance and need - Campaign strategy - Identifying keywords and their configurations - Creating Ad Words campaigns - Assess campaign using Ad Words analytics reports • Social Media Marketing - Introduction & comparison of various Social Media (including subscriber base, popularity etc.) • Social Media Marketing strategies – with examples cases - Content Strategy for various social media - Creating Campaign on Social media - Assessment of campaign using analytics 	15
	Total	30

References:

1. The Art of Digital Marketing – Ian Dodson – Wiley Publication
2. Digital Marketing – Vandana Ahuja – Oxford Publication
3. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation – Damian Ryan – Kogan Page
4. Digital Marketing: Strategy, Implementation & Practice – Dave Chaffey & Fiona Ellis-Chadwick
5. The Social Media Bible: Tactics, Tools & Strategies for Business Success – Lon Safko

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6. Global Content Marketing – Pam Didne
 7. The Power of Visual Storytelling – Ekaterina walter
 8. Digital Marketing – Dr. Hari Krishna Maram

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER III

Serial No	Course code	Credits	Course Name
			OPEN ELECTIVE
3.4		02	Operation Research

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Assignment Problems 1. Introduction 2. Hungarian Method of Solution 3. Special Cases in Assignment Problems <ul style="list-style-type: none">• Unbalanced Problems• Multiple Optimum Solutions• Maximization Problems	15
2	Transportation 1. Introduction 2. Matrix Terminology 3. Solution of Transportation model 4. Methods of Obtaining an Initial Feasible Solution <ul style="list-style-type: none">• North West Corner Method• Row Minima Method• Column Minima Method• Least Cost Method• Vogels' Approximation Method.	15
	Total	30

References:

1. Operation Research – AN introduction- HamdyTaha, Prentice Hall Of India
2. Quantitative Techniques in Management -N D Vohra, Tata McGraw Hill
3. Operations Research Theory and Applications- J K sharma, Macmillan Business books
4. Principles of Operations Research –Wagner, Prentice Hall of India
5. Operations Research- Hilier, Liberman, Tata McGraw Hill

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hours.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question Or	15
Q1	Full Length Question	15
Q2	Full Length Question Or	15
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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER III

Serial No	Course code	Credits	Course Name
			VOCATIONAL AND SKILL ENHANCEMENT COURSE
3.5		02	Corporate Law(VSC)

Sr.No.	Modules	Number of lectures
1	Unit 1: Definitions & Incorporation of Companies Definitions Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company. Difference between Private and Public Incorporation of Companies – Section 3 to Section 20 Memorandum of Association and Articles of Association	15
2	Unit 2: Types of Meetings, Types of Directors Public Offer – Sections 23, 25 to 28, 33, 35, 39 Private Placement – Section 42 Share Capital and Debentures – Sections 43, 46, 47, 52 to 56, 61 to 72	15
	Total Lectures	30

References:

1. Company Law by Dr N V Paranjpe
2. Company Law by R K Bangia
3. Company Law by Avtar Singh
4. Company Law by Dr.G K Kapoor & Dr Sanjay Dhamija
5. Company Law by A K Majumar

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hours.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question Or	15
Q1	Full Length Question	15
Q2	Full Length Question Or	15
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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

सत्र-तृतीय

क्रम संख्या	पाठ्यक्रम कोड	क्रेडिट	कोर्स का नाम
3			योग्यता संवर्धन अनिवार्य पाठ्यक्रम (एईसीसी)
3.6		02	हिंदी भाषा एवं प्रयोजनमूलक हिंदी

हिंदी भाषा एवं प्रयोजनमूलक हिंदी (AECC)

पाठ्यक्रम।

क्रमांक	माँड्यूल (मापांक)	व्याख्यानों की संख्या
१	इकाई १: पठन कौशल अ) भाषागत कौशल को विकसित करने के लिए <ul style="list-style-type: none"> ● भारतीय संस्कृति और शिष्टाचार पर आधारित हिंदी के अनुच्छेदों का वाचन , आकलन और सारांश। ● विज्ञान और तकनीकी पर आधारित हिंदी के अनुच्छेदों का वाचन , आकलन और सारांश। आ) संस्कृति शिष्टाचार, चिकित्सा, विज्ञान , तकनीकी इत्यादि क्षेत्रों में दैनिक जीवन में उपयोग में आने वाले हिंदी शब्दों व उनके अंग्रेजी रूप से परिचित कराना।	१०
२	इकाई २: लेखन कौशल <ul style="list-style-type: none"> ● अनुच्छेद लेखन: पहले ड्राफ्ट की तैयारी, पुनरीक्षण और स्व-संपादन, वर्तनी के नियम। ● पत्र लेखन : सामाजिक पत्र (बधाई, संवेदना, निमंत्रण एवं धन्यवाद पत्र) 	१०
३	इकाई ३ : श्रवण और संभाषण दैनिक जीवन से जुड़े अलग-अलग विषयों पर-	०५

	<ul style="list-style-type: none"> ● वक्तृत्व कौशल का विकास ● वाद-विवाद कौशल का विकास । 	
४	इकाई ४ : व्याकरण और शब्दावली <ul style="list-style-type: none"> ● वचन ● कहावतें और मुहावरे ● वाक्यों का रूपान्तरण (सरल, संयुक्त एवं जटिल) 	०५
	कुल	30

संदर्भ पुस्तकें: -

- प्रयोजनमूलक हिंदी - विनोद गोदरे , वाणी प्रकाशन, दरियागंज, नई दिल्ली । पहला संस्करण 2001
- व्यवहारिक हिंदी - माधवराव सोनटक्के जय भारती प्रकाशन, इलाहाबाद , उत्तर प्रदेश । संस्करण 2014
- प्रशासनिक शब्दावली - वैज्ञानिक तथा तकनीकी शब्दावली आयोग , राधा कृष्ण पुरम, नई दिल्ली।
- प्रशासनिक हिंदी एवं पत्र लेखन - हरि मोहन, तक्षशिला प्रकाशन , नई दिल्ली । संस्करण 2002
- हिंदी व्याकरण - कामता प्रसाद गुरु , नगरी प्रचारिणी सभा, काशी । संस्करण संवत् 1977
- प्रयोजनमूलक हिंदी सिद्धांत और प्रयोग - दंगट झाल्टे , वाणी प्रकाशन , नई दिल्ली । संस्करण मार्च 2016
- प्रयोजनमूलक हिंदी और पत्रकारिता - डॉ. दिनेश प्रसाद सिंह , वाणी प्रकाशन , नई दिल्ली । संस्करण 2007
- सामान्य भाषा विज्ञान - बाबूराम सक्सेना, प्रयाग हिंदी साहित्य सम्मेलन , प्रयाग । संस्करण 1971
- अभिनव व्यावहारिक पत्र लेखन - डॉ अनिल सिंह , ज्योति प्रकाशन, उल्हासनगर - ४

महाराष्ट्र। पहला संस्करण 1999

•हिंदी व्याकरण के नवीन क्षितिज- डॉ रविंद्र कुमार पाठक ,भारतीय ज्ञानपीठ प्रकाशन ,दिल्ली -3। दूसरा संस्करण 2012

•विविध प्रकार की हिंदी समाचार पत्र एवं पत्रिकाएं।

परीक्षा की योजना को दो भागों में विभाजित किया जाएगा:

- आंतरिक मूल्यांकन 40% (अर्थात् 20 अंक)
- सत्रांत परीक्षा 60% (अर्थात् 30 अंक)
- सत्र - तृतीय
- (अ) आंतरिक मूल्यांकन (20 अंक)

• विवरण	अंक
अनुच्छेद आधारित बहु-वैकल्पिक प्रश्नावली मूल्यांकन	10
कक्षा कार्य / प्रस्तुतियाँ / समूह चर्चा / अभ्यास साक्षात्कार / बहु-वैकल्पिक प्रश्न	10
कुल	20

(ब) सत्रांत परीक्षा (30 अंक)

प्रस्तावित प्रश्न पत्र प्रारूप

अवधि: 1 घंटा	
कुल अंक: 30	
प्रश्न १: अ- पठित /अपठित अनुच्छेदों पर आधारित वस्तुनिष्ठ प्रश्न आ- शब्दावली	५ ५
आधारित प्रश्न।	

प्रश्न २: दिए गए विषय पर अनुच्छेद / टिप्पणी लेखन। (विकल्प सहित)	४
प्रश्न ३. पत्र लेखन। (विकल्प सहित)	६
प्रश्न ४: व्याकरण • सूचनानुसार निम्नलिखित प्रश्नों के उत्तर लिखिए:- अ: वचन परिवर्तन। (कोई तीन) आ: वाक्यों के रचना के आधार पर भेद पहचान कर लिखिए। (कोई तीन) इ: मुहावरों /कहावतों का अर्थ सहित वाक्यों में प्रयोग कीजिए। (कोई दो)	३ ३ ४
कुल	30

उत्तीर्ण मानदंड: आंतरिक में न्यूनतम 40% (20 में से 8) और सत्रांत परीक्षा में 40% (30 में से 12)

SEMESTER III

Serial No	Course code	Credits	Course Name
			FIELD PROJECTS
3.7		02	Society Accounting

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Accounting & Statutory Requirements of Co-operative society Introduction Types of Co-operative Society Maharashtra State Co-operative Societies Act and Rules Forms and Requirements of Final Accounts Preparation of Final Accounts of Consumer Co-operative societies	15
2	Final Accounts of Co-operative Credit society Introduction, Sources of Finance, Books of accounts maintained by the society. Steps in registration of a credit Co-operative society. Benefits of Registration, Final Accounts of Co-operative Credit Society	15
	Total	30

References:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER III

Serial No	Course code	Credits	Course Name
			CO-CURRICULAR COURSE
3.8		02	Yoga Education

SYLLABUS

Module No.	Modules	Number of lectures
1	History and Relevance of Yoga a) Brief History of Yoga b) Definition, Importance, Need and Uses of Yoga	10
2	Types of Yoga a) Jnana Yoga, Karma Yoga, Bhakti Yoga, Mantra Yoga b) Seven Chakras	10
3	Patanjali Yoga a) Hatha Yoga, Kundalini Yoga, Patanjali's Yoga Sutras: A Summary b) Patanjali's Yoga as a solution to the problems of modern society	10
	Total Lectures	30

Bibliography:

Yoga sutra simplified- Vasudev Murthy- Jaico

Patanjali Yoga Sutras- Swami Vivekananda- Srishti Publishers

The complete book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga Swami Vivekanand Fingerprint publishing

Light on Yoga- B.K.S. Iyengar

Yoga Sutra of Patanjali- Dr. Jayadeva Yogendra- Zen Publications

Yoga Darshan: Vision of the Yoga Upanishads- Swami Niranjanda Saraswati, Yoga publication trust, Munger, Bihar, India

Four chapters on Freedom: Commentary on the yoga sutra of Patanjali- Yoga publications Trust

Indian Philosophy, Dr. S. Radhakrishnan

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 20 marks
- Semester end examination 30 marks

A) Internal Assessment 20 marks

Description	Marks
One internal test of 10 marks- Objective Test	10
Assignment / Project and Viva voce/Case studies/ Outreach programs /Certificate courses.	10
Total	20

B) Semester end examination 30 marks

PROPOSED PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Based on unit 1 Q.1. Short notes (any two out of four)	10
Based on Unit 2 Q 2. Short notes (any two out of four)	10
Based on unit 3 Q.3 Short notes (any two out of four)	10

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER IV

Serial No	Course code	Credits	Course Name
			MAJOR
4.1		4	Financial Accounting IV

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Preparation of Final Accounts of Companies Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) IAS 1 in relation to final accounts of companies (disclosure of accounting policies)	20
2	Unit 2 Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilized for premium payable on redemption of preference shares.	15
3	Unit 3 Ascertainment and Treatment of Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	15
4	Unit 4 Foreign Branch Introduction Rules for Conversion of Branch Trial Balance Branch Accounting Conversion as per AS 11 and incorporation in HO accounts Conversion	10
		60

REFERENCE BOOKS:

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
4. Financial Accounting by S.N. Maheshwari and S.K. Maheshwari.
5. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
6. Financial Accounting by Lesile Chandwichk, Prentice Hall of India Adin Bakley (P) Ltd., New Delhi
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
9. Compendium of Statement and Standard of Accounting, ICAI
10. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

Internal Assessment 20 marks

Description	Marks
One test of 20 marks – Objective Based Test	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	20
Total	40

Exam Paper Pattern

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
Q2	Or Full Length Question	15
Q3	Full Length Question	15
Q3	Or Full Length Question	15
Q4	Full Length Question	15
Q4	Or 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% marks (16 out of 40) in internal and 40% marks (24 out of 60) in semester-end examination. **Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

SEMESTER IV

Serial No	Course code	Credits	Course Name
			MAJOR
4.2		4	Cost Accounting II

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit : Uniform Costing and Inter-Firm Comparison Uniform Costing Meaning of and need for uniform costing Essentials for success of uniform costing Advantages and limitations of uniform costing Areas of Uniformity, Uniform cost manual Simple practical problems Inter-Firm Comparison Pre requisites of inter firm comparison Advantages and limitations Simple practical problems	5
2	Unit 2: Integrated System Integrated System Meaning Advantages and disadvantages Distinctive features Journal Entries. Simple practical problems	15
3	Unit 3: Non Integrated System of Accounts Non-Integrated System Meaning Advantages and disadvantages Distinctive features Journal Entries. Simple practical problems	15
4	Unit 4: Process Costing Meaning, Features ,Advantages of Process Costing Process loss, Abnormal gains and losses. Practical problems Process Costing only	10
5	Unit 5: Process Costing- Equivalent Units of Production and Inter-process Profit (FIFO Method) Work in Progress and Equivalent Production (FIFO Method) Inter Process Profit Simple practical problems	15
	Total Lectures	60

References:

1. Cost Accounting by Dr. S.N.Maheshwari
2. Cost Accounting - V. Rajasekaran
3. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla. Authors: M.C. Shukla, T. S. Grewal & Dr M. P. Gupta.

4. Cost Accounting : Principles & Practice Book by M N Arora.
5. Advanced Cost and Management Accounting (Text) (Vol – 1 & 2) Sultan Chand & Sons V.K. Saxena & C.D. Vashist
6. Cost Accounting – Theory & Practices Sultan Chand & Sons Bhabatosh Banerjee

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

Internal Assessment 20 marks

Description	Marks
One test of 20 marks – Objective Based Test	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	20
Total	40

Exam Paper Pattern

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 Or	15
Q1	Full Length Question	15
Q2	Full Length Question Or	15
Q2	Full Length Question	15
Q3	Full Length Question Or	15
Q3	Full Length Question	15
Q4	Full Length Question Or	15
Q4	Full Length Question	15
	Total	60

	Note:
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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% marks (16 out of 40) in internal and 40% marks (24 out of 60) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER IV

Serial No	Course code	Credits	Course Name
			MINOR
4.3		04	Strategic Financial Management

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Financial Policy and Corporate Strategy Role of CFO in Value creation; Strategic Financial Decision Making Framework; Strategy at various hierarchy levels; Financial Planning; Interface of Financial Policy and Strategic Management; Balancing Financial Goal vis a vis Sustainable Growth	05
2	Strategic Investment Decision - Capital Budgeting: 1. Nature and meaning of capital budgeting; Principles and Process; Estimation of relevant cash flows; 2. Evaluation techniques – Payback period, Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Profitability Index Method, Payback Period, NPV vs. IRR, 3. Risk analysis in Capital Budgeting -Sensitivity analysis, Certainty Equivalent Approach, Calculation of RADR	20
3	Mergers and Acquisition 1. Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. 2. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers	15
4	Foreign Exchange Risk Management – 1. Introduction; National and International Payment Gateways; NOSTRO, VOSTRO and LORO Accounts. 2. Direct and Indirect Quote; Bid Offer Spread; Cross Rates; PIPS; Exchange rate Determination, Forecasting and Theories. 3. Foreign Exchange Risk Management - Forward Contracts, Futures Contracts, Options Contract, SWAPS	20
	Total	60

References:

1. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
2. Financial Management by C. Paramasivan & T. Subramanian
3. Financial Management by IM Pandey
4. Financial Management by Ravi Kishor
5. Financial Management by Khan & Jain

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 40 marks
- Semester end examination 60% i.e. 60 marks

Internal Assessment 20 marks

Description	Marks
One test of 20 marks – Objective Based Test	20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	20
Total	40

Exam Paper Pattern

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 Or	15
Q1	Full Length Question	15
Q2	Full Length Question Or	15
Q2	Full Length Question	15
Q3	Full Length Question Or	15
Q3	Full Length Question	15
Q4	Full Length Question Or	15
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% marks (16 out of 40) in internal and 40% marks (24 out of 60) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER IV

Serial No	Course code	Credits	Course Name
			OPEN ELECTIVE
4.4		02	Management Control Systems

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Fundamentals of Management Control and Transfer Pricing Nature of Management Control Systems -Basic ic concepts – Boundaries of Management Control – Impact of the Internet on Management Control – Management control environment- Goal congruence Transfer Pricing Introduction - Aims and Features, General rules, Cost-based prices, Market-based prices, Marginal cost, Dual pricing, Profit-maximising transfer prices, Negotiated transfer prices and other behavioural considerations	15
2	Unit 2 Responsibility Accounting – Meaning, Features, Objectives Introduction to Responsibility Centre -Cost, Revenue, Profit and Investment Centres, Reporting of Responsibility Centre. Performance Measures -Investment Centres/Strategic Business Units, Return on Investment, The problems with ROI and Residual income (RI) Preparation of Managerial Responsibility Reports using segmented costs and Controllable costs approach	15
	TOTAL LECTURES	30

References:

1. Anthony, Robert N and Govindrajan, Vijay, "Management Control System", Tata McGraw Hill.
2. Kaura, Mohinder N, "Management Control and Reporting System", Response Books.
3. Maciariello, Joseph A. and Kirby Calvin J., Management Control Systems, 2nd Edition, Prentice Hall of India Private Limited.
4. Merchant, Kenneth A, "Management Control System: Text and Cases", Pearson Education Asia.
5. Saravanavel, P, "Management Control System", Himalaya Publishing House.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

SEMESTER IV

Serial No	Course code	Credits	Course Name
			OPEN ELECTIVE
4.4		02	Financial Market Operations

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Module I: An Overview of the Financial System Saving and Investment Money, Various Avenues of Investment, Inflation, Types of Inflation and Interest Banking and Non Banking Financial Intermediaries, Netbanking, Growth and Development of Indian Financial System Structure of Indian Financial Structure	15
2	Module II: Financial Markets and financial Instruments Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India- Private Placement, Sweat Equity, ESOPs, Secondary Market System, Bond Market in India, Debt Market in India Money Market – Meaning and Structure of Money Market Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market Structure of Financial Market in India Regulatory framework of Financial Markets- RBI and SEBI	15
	TOTAL LECTURES	30

References

1. Pathak, Bharathi. V.P.: Indian Financial System, Pearson Education India
2. Singh, Preethi : Dynamics of Indian Financial System, Ane Books Pvt. Ltd.
3. Guruswami, S. Capital Markets, Tata McGraw Hill, New Delhi
4. Khan. M.Y : Indian Financial System, Tata McGraw Hill, New Delhi
5. Avadhani, V.A., Investment And Security Markets in India, Himalaya Publishing House

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

SEMESTER IV

Serial No	Course code	Credits	Course Name
			VOCATIONAL AND SKILL ENHANCEMENT COURSE
4.5		02	Information Technology in Accountancy (SEC)

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<p>Basic of Excel</p> <ul style="list-style-type: none"> • Manage Workbook Options and Settings - Create Worksheets and Workbooks - Navigate in Worksheets and Workbooks - Format Worksheets and Workbooks - Customize Options and Views for Worksheets and Workbooks - Configure Worksheets and Workbooks for Distribution • Apply Custom Data Formats and Layouts - Apply Custom Data Formats and Validation - Apply Advanced Conditional Formatting and Filtering - Create and Modify Custom Workbook Elements • Create Tables - Create and Manage Tables - Manage Table Styles and Options - Filter and Sort a Table • Perform Operations with Formulas and Functions - Summarize Data by using Functions - Perform Conditional Operations by using Functions - Format and Modify Text by using Functions 	15
2	<p>Advanced Excel</p> <ul style="list-style-type: none"> • Create Charts and Objects - Create Charts - Format Charts - .Insert and Format Objects • Manage Workbook Options and Settings - Manage Workbooks - Manage Workbook Review Restrict editing • Apply Custom Data Formats and Layouts - Apply Custom Data Formats and Validation - Apply Advanced Conditional Formatting and Filtering - Create and Modify Custom Workbook Elements - Prepare a Workbook for Internationalization • Use of Advanced Formula - Apply Functions in Formulas - Look up data by using Functions - Apply Advanced Date and Time Functions - Perform Data Analysis and Business Intelligence - Troubleshoot Formulas - Define Named Ranges and Objects • Create Advanced Charts and Tables - Create and Manage PivotTables - Create and Manage Pivot Charts 	15
	Total	30

References:

1. Excel 2016 Bible, by John Walkenbach
2. Power Pivot and Power BI, by Rob Collie and Avichal Singh
3. Excel: Quick Start Guide from Beginner to Expert, by William Fischer
4. Excel 2019 Bible Paperbac by Michael Alexander, Richard Kusleika John Walkenbach
5. Excel for Beginners (Excel Essentials Book 1) Kindle Edition by M.L. Humphrey
6. Ctrl+Shift+Enter Mastering Excel Array Formulas: Do the Impossible with Excel Formulas Thanks to Array Formula Magic Kindle Edition by Mike Girvin

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment 20 marks

Description	Marks
One test of 10 marks – Objective Based Test	10
Computer Practical Exam, Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship	10
Total	20

Exam Paper Pattern

Maximum Marks: 30

Questions to be set: 02

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% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**

सत्र - चतुर्थ

क्रम संख्या	पाठ्यक्रम कोड	क्रेडिट	कोर्स का नाम
4			योग्यता संवर्धन अनिवार्य पाठ्यक्रम (AECC)
4.6		02	हिंदी भाषा एवं प्रयोजनमूलक हिंदी

हिंदी भाषा एवं प्रयोजनमूलक हिंदी (AECC)
पाठ्यक्रम।

क्रमांक	मॉड्यूल (मापांक)	व्याख्यानों की संख्या
१	इकाई १: पठन कौशल अ) भाषागत कौशल को विकसित करने के लिए • पर्यावरण संबंधी मुद्दे (जैसे बाढ़, सूखा, आपदाएं, प्रदूषण; प्रसिद्ध पर्यावरण आंदोलन, सरकारी पहल, पारंपरिक ज्ञान) से जुड़े अनुच्छेदों का वाचन एवं आकलन। • व्यापार (जैसे उद्योग, पारंपरिक भारतीय व्यापार प्रथाएं, कृषि का महत्व, भारतीय बाजार और उपभोक्ता व्यवहार, डिजिटलीकरण और ई-कॉमर्स) से जुड़े अनुच्छेदों का वाचन और आकलन। आ) पर्यावरण, व्यापार, बैंकिंग, वाणिज्य, कंप्यूटर, व्यवसाय आदि से जुड़े हिंदी शब्दों व उनके अंग्रेजी रूप से परिचय।	१०
२	इकाई २: लेखन कौशल पत्र लेखन: नौकरी आवेदन पत्र, बायो डाटा (आत्मवृत्त) ई-मेल लेखन: अनुवाद अंग्रेजी से हिंदी तथा हिंदी से अंग्रेजी में	१०
३	इकाई ३: श्रवण और सभाषण इकाई ३: दैनंदिन जीवन से जुड़े अलग-अलग विषयों पर - साक्षात्कार और समूह चर्चा	०५

४	इकाई ४ : व्याक्तिण औ शब्दावली <ul style="list-style-type: none"> ● क्रिया की परिभाषा लिखिए । ● पर्यायवाची शब्द ● विलोम शब्द 	०५
	कुल	30

संदर्भ पुस्तकें: -

- प्रयोजनमूलक हिंदी - विनोद गोदरे , वाणी प्रकाशन, दरियागंज, नई दिल्ली । पहला संस्करण 2001
- व्यवहारिक हिंदी - माधवराव सोनटक्, के जय भारती प्रकाशन, इलाहाबाद , उत्तर प्रदेश । संस्करण 2014
- प्रशासनिक शब्दावली - वैज्ञानिक तथा तकनीकी शब्दावली आयोग , राधा कृष्ण पुरम, नई दिल्ली।
- प्रशासनिक हिंदी एवं पत्र लेखन - हरि मोहन, तक्षशिला प्रकाशन , नई दिल्ली । संस्करण 2002
- हिंदी व्याकरण - कामता प्रसाद गुरु , नगरी प्रचारिणी सभा, काशी । संस्करण संवत् 1977
- प्रयोजनमूलक हिंदी सिद्धांत और प्रयोग - दंगट झाल्टे , वाणी प्रकाशन , नई दिल्ली । संस्करण मार्च 2016
- प्रयोजनमूलक हिंदी और पत्रकारिता - डॉ. दिनेश प्रसाद सिंह , वाणी प्रकाशन , नई दिल्ली । संस्करण 2007
- सामान्य भाषा विज्ञान - बाबूराम सक्सेना, प्रयाग हिंदी साहित्य सम्मेलन , प्रयाग । संस्करण 1971
- अभिनव व्यावहारिक पत्र लेखन - डॉ अनिल सिंह , ज्योति प्रकाशन, उल्हासनगर - 8

महाराष्ट्र। पहला संस्करण 1999

•हिंदी व्याकरण के नवीन क्षितिज- डॉ रविंद्र कुमार पाठक ,भारतीय ज्ञानपीठ प्रकाशन ,दिल्ली -3। दूसरा संस्करण 2012

•विविध प्रकार की हिंदी समाचार पत्र एवं पत्रिकाएं।

परीक्षा की योजना को दो भागों में विभाजित किया जाएगा:

- आंतरिक मूल्यांकन 40% (अर्थात् 20 अंक)
- सत्रांत परीक्षा 60% (अर्थात् 30 अंक)
- सत्र - चतुर्थ
- (अ) आंतरिक मूल्यांकन (20 अंक)

• विवरण	अंक
अनुछेद आधारित बहु-वैकल्पिक प्रश्नावली मूल्यांकन	10
कक्षा कार्य / प्रस्तुतियाँ / समूह चर्चा / अभ्यास साक्षात्कार / बहु-वैकल्पिक प्रश्न	10
कुल	20

(ब) सत्रांत परीक्षा (30 अंक)

प्रस्तावित प्रश्न पत्र प्रारूप

अवधि: 1 घंटा	
कुल अंक: 30	
प्रश्न १: अ- पठित /अपठित अनुच्छेदों पर आधारित वस्तुनिष्ठ प्रश्न	५
आ- शब्दावली आधारित प्रश्न।	५

प्रश्न २. अनुवाद अ) अंग्रेजी से हिंदी अथवा ब) हिंदी से अंग्रेजी	४
प्रश्न ३. पत्र लेखन। नौकरी आवेदन पत्र और जीवन वृत्त(CV)(विकल्प सहित)	६
प्रश्न ४: व्याकरण • सूचनानुसार निम्नलिखित प्रश्नों के उत्तर लिखिए:- अ-क्रिया की परिभाषा लिखिए । आ दिए गए वाक्यों में से क्रिया शब्द पहचानिए (कोई तीन) इ- पर्यायवाची शब्द लिखिए (कोई दो) ई-विलोम शब्द लिखिए. (कोई दो)	३ ३ ४
कुल	३०

उत्तीर्ण मानदंड: आंतरिक में न्यूनतम 40% (20 में से 8) और सत्रांत परीक्षा में 40% (30 में से 12)

SEMESTER IV

Serial No	Course code	Credits	Course Name
			COMMUNITY ENGAGEMENT PROGRAM
4.7		02	Financial Literacy

SYLLABUS

r.No.	Modules	Number of lectures
1	<p>Introduction to Financial Literacy</p> <ol style="list-style-type: none"> 1. Meaning and Need for Financial Literacy. 2. Role of financial education in achieving financial well being. 3. Define Financial Planning. 4. Importance of Financial Planning. 5. Financial Planning Process. 6. Steps involved in Financial Planning Process. 7. SMART financial goals. 8. Three pillars of investments. 9. Concepts of risk and return. 10. Budgeting and its importance in financial planning. <p>Savings Related Products</p> <ol style="list-style-type: none"> 1. Types of bank accounts: Savings account, Current account, fixed deposits, recurring deposits. 2. Various modes of transfer through banking channel: NEFT, RTGS, IMPS, UPI. 3. Account opening process and importance of KYC norms. 4. Do's and don'ts while using digital payments. 5. Credit cards and Debit cards. 6. Role of Reserve Bank of India. 	15
2	<p>Investment in Securities Market</p> <ol style="list-style-type: none"> 1. Various investments opportunities 2. Investment avenues offered by Securities Markets. 3. Primary Market and Secondary Market 4. Operational aspects of securities markets: placement of orders, contract note, pay-in and pay-out, trading and settlement cycle. 5. Various risks involved in investing in securities markets. 6. Benefits of investing through Mutual Funds, 7. Mutual Fund categorization and product labeling of mutual funds. 8. Systematic Investment Plan and its advantages 	15
	Total	30

References:

1. Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking Finance.
2. Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.
3. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
4. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:(50 Marks paper)

- Internal assessment 40% i.e., 20 marks
- Semester end examination 60% i.e., 30 marks

(A) Internal Assessment / Continuous Evaluation

20 Marks

Description	Marks
One objective based online/offline test (multiple choice questions, practical 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	10
Total	20

(B) Semester End Examination

30 Marks

Maximum Marks: 30

Questions to be set: 02

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:

15 marks question may be divided into sub questions of 7.5 and 7.5 or 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

Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.

SEMESTER IV

Serial No	Course code	Credits	Course Name
			CO-CURRICULAR COURSE
4.8		02	Yoga

SYLLABUS

Module No.	Topics	Number of lectures
1	Yoga Education a) Significance of Asanas b) Significance of Pranayama c) Importance of Dhyana	10
2	Applications of Yoga a) Sattvik Ahara: Rules for food and diet b) Yamas and Niyamas c) Pratipaksha Bhavana- 4 Bhavanas: Maitri, Karuna, Mudita, Upeksha	10
3	Different Schools/Masters of Yoga a) B.K.S. Iyengar: Iyengar Yoga b) Pattabhi Jois: Ashtanga Vinyasa Yoga c) Swami Satyananda Saraswati: Bihar School of Yoga	10
	Total Lectures	30

Bibliography

Suren A (1992) Encyclopaedia of Yoga Vol I&II, Meerut: Saru Publishing House

Kale B (2007) Yogasana for Tejswi Life, Kohlapur: Siddhigiri Gurukul Foundation

Rajarshi, S (1995) Yog, The ultimate attainment, Jaico Publishing House

Saraswati S (1984) Patanjali Raja Yoga, S. S. Saraswati; N Delhi; S Chand & Co

Introduction to Indian Philosophy, Dutta& Chatterji, Rupa & Co, 2015

Outlines of Indian Philosophy by Hiriyanna; Motilal Banarasidass Publisher, 2014

Prana & Pranayama, Niranjanda Saraswati, Paperback, Yoga Publications Trust.

Ashtanga Yoga of Patanjali- B.K.S. Iyengar

Yoga Course for All, Yogacharya Dr. Hansraj Yadav, Bharatiya Vidya Bhavan

Hata Yoga Pradeepika- Yogi Swatmarama

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 20 marks
- Semester end examination 30 marks

SCHEME OF EXAMINATION FOR B. Com

A) Internal Assessment 20 marks

Description	Marks
One internal test of 10 marks- Objective Test	10
Assignment / Project and Viva voce/Case studies/ Outreach programs /Certificate courses.	10
Total	20

B) Semester end examination 30 marks

PAPER PATTERN

Duration: 1 hour	
Total Marks: 30	
Based on unit 1 Q.1. Short notes (any two out of four)	10
Based on Unit 2 Q 2. Short notes (any two out of four)	10
Based on unit 3 Q.3 Short notes (any two out of four)	10

Passing criteria: Minimum 40% marks (08 out of 20) in internal and 40% marks (12 out of 30) in semester end examination. **Under challenging situations, all examinations will be conducted throughonline mode or as directed by State government and UGC.**