

# University of Mumbai



**B.Com. (Accounting & Finance)  
Programme  
Three Year Integrated Programme-  
Six Semesters  
*Course Structure***

**Under Choice Based Credit, Grading and  
Semester System**

**To be implemented from Academic Year- 2016-2017  
Progressively**

***Board of Studies-in-Accountancy***

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

**F.Y.B.Com. (Accounting & Finance)**

(To be implemented from Academic Year- 2016-2017)

| No. of Courses       | Semester I  | Credits   | No. of Courses       | Semester II   | Credits   |
|----------------------|---|-----------|----------------------|---|-----------|
| <b>1</b>             | <b>Elective Courses (EC)</b>                                    |           | <b>1</b>             | <b>Elective Courses (EC)</b>                          |           |
| 1                    | Financial Accounting (Elements of Financial Accounting) - I     | <b>03</b> | 1                    | Financial Accounting (Special Accounting Areas) - II  | <b>03</b> |
| 2                    | Cost Accounting (Introduction and Element of cost) - I          | <b>03</b> | 2                    | Auditing (Introduction and Planning) - I              | <b>03</b> |
| 3                    | Financial Management (Introduction to Financial Management) - I | <b>03</b> | 3                    | Taxation - I (Indirect Taxes I)                       | <b>03</b> |
| <b>2</b>             | <b>Ability Enhancement Courses (AEC)</b>                        |           | <b>2</b>             | <b>Ability Enhancement Courses (AEC)</b>              |           |
| <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>             |           | <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>   |           |
| 4                    | Business Communication - I                                      | <b>03</b> | 4                    | Business Communication - II                           | <b>03</b> |
| <b>2B</b>            | <b>*Skill Enhancement Courses (SEC)</b>                         |           | <b>2B</b>            | <b>**Skill Enhancement Courses (SEC)</b>              |           |
| 5                    | Any one course from the following list of the courses           | <b>02</b> | 5                    | Any one course from the following list of the courses | <b>02</b> |
| <b>3</b>             | <b>Core Courses (CC)</b>  |           | <b>3</b>             | <b>Core Courses (CC)</b>                              |           |
| 6                    | Commerce (Business Environment) - I                             | <b>03</b> | 6                    | Business Law (Business Regulatory Framework) - I      | <b>03</b> |
| 7                    | Business Economics - I  | <b>03</b> | 7                    | Business Mathematics                                  | <b>03</b> |
| <b>Total Credits</b> |   | <b>20</b> | <b>Total Credits</b> |   | <b>20</b> |

| <b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b> |   | <b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b> |  |
|--|---|--|--|
| 1  | Foundation Course - I                       | 1  | Foundation Course - II                       |
| 2  | Foundation Course in NSS - I                | 2  | Foundation Course in NSS - II                |
| 3  | Foundation Course in NCC - I                | 3  | Foundation Course in NCC - II                |
| 4  | Foundation Course in Physical Education - I | 4  | Foundation Course in Physical Education - II |
| <b>Note: Course selected in Semester I will continue in Semester II</b>  |   |  |  |

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting & Finance)  
Programme  
First Year  
*Semester I and II***

**Under Choice Based Credit, Grading and  
Semester System**

*With effect from Academic Year- 2016-2017*

***Board of Studies-in-Accountancy***

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

**F.Y.B.Com.(Accounting & Finance)**

(To be implemented from Academic Year- 2016-2017)

| No. of Courses       | Semester I  | Credits   | No. of Courses       | Semester II   | Credits   |
|----------------------|---|-----------|----------------------|---|-----------|
| <b>1</b>             | <b>Elective Courses (EC)</b>                                    |           | <b>1</b>             | <b>Elective Courses (EC)</b>                          |           |
| 1                    | Financial Accounting (Elements of Financial Accounting) - I     | <b>03</b> | 1                    | Financial Accounting (Special Accounting Areas) - II  | <b>03</b> |
| 2                    | Cost Accounting (Introduction and Element of cost) - I          | <b>03</b> | 2                    | Auditing (Introduction and Planning) - I              | <b>03</b> |
| 3                    | Financial Management (Introduction to Financial Management) - I | <b>03</b> | 3                    | Taxation - I (Indirect Taxes I)                       | <b>03</b> |
| <b>2</b>             | <b>Ability Enhancement Courses (AEC)</b>                        |           | <b>2</b>             | <b>Ability Enhancement Courses (AEC)</b>              |           |
| <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>             |           | <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>   |           |
| 4                    | Business Communication - I                                      | <b>03</b> | 4                    | Business Communication - II                           | <b>03</b> |
| <b>2B</b>            | <b>*Skill Enhancement Courses (SEC)</b>                         |           | <b>2B</b>            | <b>**Skill Enhancement Courses (SEC)</b>              |           |
| 5                    | Any one course from the following list of the courses           | <b>02</b> | 5                    | Any one course from the following list of the courses | <b>02</b> |
| <b>3</b>             | <b>Core Courses (CC)</b>  |           | <b>3</b>             | <b>Core Courses (CC)</b>                              |           |
| 6                    | Commerce (Business Environment) - I                             | <b>03</b> | 6                    | Business Law (Business Regulatory Framework) - I      | <b>03</b> |
| 7                    | Business Economics - I  | <b>03</b> | 7                    | Business Mathematics                                  | <b>03</b> |
| <b>Total Credits</b> |   | <b>20</b> | <b>Total Credits</b> |   | <b>20</b> |

| <b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b> |   | <b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b> |  |
|--|---|--|--|
| 1  | Foundation Course- I                        | 1  | Foundation Course - II                       |
| 2  | Foundation Course in NSS - I                | 2  | Foundation Course in NSS - II                |
| 3  | Foundation Course in NCC - I                | 3  | Foundation Course in NCC - II                |
| 4  | Foundation Course in Physical Education - I | 4  | Foundation Course in Physical Education - II |
| <b>Note: Course selected in Semester I will continue in Semester II</b>  |   |  |  |

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

*(To be implemented from Academic Year- 2016-2017)*

## Semester I

| No. of Courses       | Semester I  | Credits   |
|----------------------|---|-----------|
| <b>1</b>             | <b><i>Elective Courses (EC)</i></b>                             |           |
| 1                    | Financial Accounting (Elements of Financial Accounting) - I     | <b>03</b> |
| 2                    | Cost Accounting (Introduction and Element of cost) - I          | <b>03</b> |
| 3                    | Financial Management (Introduction to Financial Management) - I | <b>03</b> |
| <b>2</b>             | <b><i>Ability Enhancement Courses (AEC)</i></b>                 |           |
| <b>2A</b>            | <b><i>Ability Enhancement Compulsory Course (AECC)</i></b>      |           |
| 4                    | Business Communication - I                                      | <b>03</b> |
| <b>2B</b>            | <b><i>*Skill Enhancement Courses (SEC)</i></b>                  |           |
| 5                    | Any one course from the following list of the courses           | <b>02</b> |
| <b>3</b>             | <b><i>Core Courses (CC)</i></b>                                 |           |
| 6                    | Commerce (Business Environment) - I                             | <b>03</b> |
| 7                    | Business Economics - I  | <b>03</b> |
| <b>Total Credits</b> |   | <b>20</b> |

| <b><i>*List of Skill Enhancement Courses (SEC)<br/>for Semester I (Any One)</i></b> |   |
|---|---|
| 1   | Foundation Course - I                       |
| 2   | Foundation Course in NSS - I                |
| 3   | Foundation Course in NCC - I                |
| 4   | Foundation Course in Physical Education - I |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course -I**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                             | <b>No. of Lectures</b> |
|----------------|--|------------------------|
| 1              | Overview of Indian Society                 | 05                     |
| 2              | Concept of Disparity- 1                    | 10                     |
| 3              | Concept of Disparity-2                     | 10                     |
| 4              | The Indian Constitution                    | 10                     |
| 5              | Significant Aspects of Political Processes | 10                     |
|                | <b>Total</b>                               | <b>45</b>              |

| Sr. No. | Modules / Units   |
|---------|---|
| 1       | <b>Overview of Indian Society</b>   |
|         | Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference        |
| 2       | <b>Concept of Disparity- 1</b>  |
|         | Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities |
| 3       | <b>Concept of Disparity-2</b>   |
|         | Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences   |
| 4       | <b>The Indian Constitution</b>  |
|         | Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution  |
| 5       | <b>Significant Aspects of Political Processes</b>   |
|         | The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics   |

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course – II**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                                       | <b>No. of Lectures</b> |
|----------------|--|------------------------|
| 1              | Globalisation and Indian Society                     | 07                     |
| 2              | Human Rights   | 10                     |
| 3              | Ecology  | 10                     |
| 4              | Understanding Stress and Conflict                    | 10                     |
| 5              | Managing Stress and Conflict in Contemporary Society | 08                     |
|                | <b>Total</b>   | <b>45</b>              |



| Sr. No | Modules /Units  |
|--------|---|
| 1      | <b>Globalisation and Indian Society</b>   |
|        | Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides. |
| 2      | <b>Human Rights</b>   |
|        | Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution   |
| 3      | <b>Ecology</b>  |
|        | Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment                |
| 4      | <b>Understanding Stress and Conflict</b>  |
|        | Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict         |
| 5      | <b>Managing Stress and Conflict in Contemporary Society</b>   |
|        | Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society  |