

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. (Accounting and Finance)
Programme
Second Year
*Semester III and IV***

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

(To be implemented from Academic Year 2017-2018)
Board of Studies-in-Accountancy

B.Com. (Accounting and Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

S.Y.B.Com. (Accounting and Finance)

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 & 3	*Any three courses from the following list of the courses	09	1,2 & 3	**Any three courses from the following list of the courses	09
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Course (AECC)		2A	Ability Enhancement Compulsory Course (AECC)	
4	Information Technology in Accountancy - I	03	4	Information Technology in Accountancy - II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
5	Any one course from the following list of the courses	02	5	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
6	Business Law (Business Regulatory Framework) - II	03	6	Business Law (Company Law) - III	03
7	Business Economics - II	03	7	Research Methodology in Accounting and Finance	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester III (Any One)		**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)	
1	Foundation Course in Commerce (Financial Market Operations) - III	1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course- Contemporary Issues- III	2	Foundation Course- Contemporary Issues- IV
3	Foundation Course in NSS - III	3	Foundation Course in NSS – IV
4	Foundation Course in NCC - III	4	Foundation Course in NCC – IV
5	Foundation Course in Physical Education - III	5	Foundation Course in Physical Education -IV

*List of Elective Courses (EC) for Semester III (Any Three)		**List of Elective Courses (EC) for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) - III	1	Financial Accounting (Special Accounting Areas) - IV
2	Cost Accounting (Methods of Costing) - II	2	Management Accounting (Introduction to Management Accounting)
3	Auditing (Techniques of Auditing and Audit Procedures) - II	3	Auditing - III
4	Taxation - II (Direct Taxes Paper- I)	4	Taxation - III (Direct Taxes- II)
5	Principles & Practices of Banking	5	Wealth Management

Note: Course selected in Semester III will continue in Semester IV

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

(To be implemented from Academic Year 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i> *Any three courses from the following list of the courses	
1	Financial Accounting (Special Accounting Areas) - IV	03
2	Management Accounting (Introduction to Management Accounting)	03
3	Auditing - III	03
4	Taxation - III (Direct Taxes- II)	03
5	Wealth Management	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>Ability Enhancement Compulsory Course (AECC)</i>	
4	Information Technology in Accountancy - II	03
2B	<i>**Skill Enhancement Courses (SEC)</i>	
5	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
6	Business Law (Company Law) - III	03
7	Research Methodology in Accounting and Finance	03
Total Credits		20

<i>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</i>	
1	Foundation Course in Management (Introduction to Management) - IV
2	Foundation Course – Contemporary Issues - IV
3	Foundation Course in NSS - IV
4	Foundation Course in NCC - IV
5	Foundation Course in Physical Education - IV

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

2B. Skill Enhancement Courses (SEC)

**Foundation Course in Management
(Introduction to Management) - IV**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Management Concepts	05
2	Planning	10
3	Organising	10
4	Staffing	10
5	Directing and Controlling	10
	Total	45

Sr. No.	Modules / Units
1	Introduction to Basic Management Concepts
	Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management
2	Planning
	Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making
3	Organising
	Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation
4	Staffing
	Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview
5	Directing and Controlling
	Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)
Programme at Semester IV
with Effect from the Academic Year 2017-2018**

2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45

Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ul style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

References

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3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	<ol style="list-style-type: none">i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semesteriii. In all 8 Questions will be asked out of which 5 have to be attempted.	<ol style="list-style-type: none">a) Total marks: 15b) For 1 A, there will be 3 marks for each sub-question.c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15