

Sheth T. J. Education Society's
Sheth N.K.T.T College of Commerce and
Sheth J.T.T College of Arts, Thane (W) 400601 (Autonomous)

Programme Name: B.Com. (Accounting & Finance)		Semester: II
Course Category: Major		
Name of the Dept: Accounting & Finance		
Course Title: Financial Accounting-II		
Course Code: BFA 201	Course Level:4.5	
Type: Theory		
Course Credit: 4 credit		
Hours Allotted :60 Hours		
Marks Allotted : 100		
<p>Course Objectives: (CO)</p> <p>CO1: To acquire the skills necessary to work in Financial Service Industry Particularly Accounting & Finance</p> <p>CO2: To describe and apply financial concepts, skills, theories, and tools.</p> <p>CO3: To understand fire insurance calming and settlement</p> <p>CO4: To understand the Financial accounting maintenance Branch Accounting</p>		
<p>Course Outcomes.(OC)</p> <p>OC1: Learners will be able to understand the conversion of a single-entry system into a double entry system and will be able to ascertain profit and loss and obtain information related to other major transactions.</p> <p>OC2: Learners will be able to understand the features and accounting of consignment business in the books of consignor and consignee both along with understanding of the technique of computing the value of closing stock lying with the consignor</p> <p>OC3: Students will be able to understand the importance and accounting treatment off reinsurance along with calculation of actual claims.</p> <p>OC4: Learner will leaner the complete accounting treatment</p>		
<p>Description the course: (Including but not limited to)</p> <p>Financial accounting is a fundamental aspect of business operations, providing a structured framework for recording, summarizing, and presenting financial information. This course aims to equip students with the knowledge and skills necessary to analyze, interpret, and communicate financial data in accordance with generally accepted accounting principles (GAAP). It Play a crucial role in shaping the skills and knowledge of students pursuing careers in accounting, finance, and business.</p>	<p>Introduction to accounting, Recording financial transactions, financial statement, Revenue recognition & expenses measurement etc.</p>	

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	ACCOUNTING FROM INCOMPLETE RECORDS a. Introduction b. Problems on Preparation of Final Accounts of Proprietary Trading Concern c. Conversion Method (including- preparation of cash/ bank account)	15
II	CONSIGNMENT ACCOUNTS a. Introduction to Consignment a. Accounting for Consignment Transactions & Valuation of Stock b. Invoicing of Goods at Higher Price c. (Inclusion Overriding Commission, Normal/Abnormal Losses)	15
III	BRANCH ACCOUNTS a. Meaning / Classification of Branches & Branch Accounting Accounting for Dependent Branch Not Maintaining Full Books- Debtors Method. Stock and Debtors Method	15
IV	FIRE INSURANCE CLAIMS a. Introduction to Fire Insurance b. Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy c. Including - Loss of Profit and Consequential Loss	15
	Total Hours	60

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
- AdvancedAccountancybyR.LGuptaandM.Radhaswamy,S.ChandandCompany(P)Ltd.,NewDelhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. GrowHill andCo. Ltd.,Mumbai
- Financial Accounting by LesileChandwichk, Pentice Hall of IndiaAdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, NewDelhi
- Accounting Principles by R.N. Anthony and J.S. Reece, RichardIrwin,Inc

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Programme Name: B.Com. (Accounting & Finance)		Semester: II
Course Category: Major		
Name of the Department: Accounting and Finance		
Course Title: Financial Management –II		
Course Code: BFF 202		Course Level: 4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives)		
CO 1. To Enhance the abilities of learner to understand the cyclical capital computation, Capital Investment decision and Maximum Permissible Banking Finance		
CO 2. To enable the learner about applicability of capital budgeting Decision		
Course Outcomes (OC): (List the course outcomes)		
OC 1. Learner will be able to identify scope of working Capital		
OC 2. Learner will be able to Conceptualize computation of Net present Value, PI and ARR		
Description the course: (Including but not limited to)		
The course introduces learners understand nature of cyclical capital and the concept of computation of Working capital under MPBF committee It will also give an overview of Capital Budgeting which enables for investing decision under NPV,PI and ARR technique.		
		Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	Introduction to Working Capital Management 1.Introducation and Scope of working capital Management 2.Importance and Factors of working capital Management 3.Types of Working Capital 4.Maximum Permissible Banking Finance (Tondon Committee) 5.Operating Cycle Practical Problems	15
II	Capital Budgeting and Investment Decision 1.Meaning and Scope of Capital Budgeting 2.Meaning and scope of Investment Decision 3. Factors affecting Investment Decision 4.Technique of Capital Budgeting Traditional and Modern Method 5.Computaion of Accounting rate of return ,Payback period, Net Present Value ,Profitability Index and Internal Rate of Return	15
	Total Hours	30

References:

- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt.
- Financial Management by P.K.Jain and M.Y. Khanand Text and Problems
- Financial Management Theory and Practice bu Prasana Chandra

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Programme Name: B.com(Accounting and Finance)		Semester: II
Course Category: Minor		
Name of the Dept: Accounting And Finance		
Course Title: Innovative Financial Services		
Course Code: BFI 203		Course Level:4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO):		
CO 1. To inculcate the knowledge of basic financial Services		
CO 2. To impart students with practical knowledge about various concepts like lease and hire purchase		
Course Outcomes (OC):		
OC 1.To acquaint students with the knowledge of Traditional Financial services, issue management.		
OC 2.To make students understand financial services & its mechanism Lease and Hire Purchase are the practical essence of the market they are aware		
Description the course: (Including but not limited to)	The course gives basic understanding and knowledge of various traditional Financial Services also students are given practical knowledge about various concepts like lease and Hire purchase, they are given overview of various latest Innovative financial services.	

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	<p>Introduction to Traditional Financial Services</p> <p>a. Financial Services: Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</p> <p>b. Factoring and Forfaiting: Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting.</p> <p>c. Bill Discounting- Introduction,Framework,Bill Market Schemes,Factoring v/s Bill Discounting in Receivable Management</p>	15
II	<p>a) Lease and Hire-Purchase: Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.</p> <p>Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</p> <p>b) Housing Finance: Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies.c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario</p>	15
	Total Hours	30

References:

1. IM Pandey, Financial Management, Vikas Publishing House Ltd.
2. Khan M.Y., Financial Services, Mc Graw Hill Education.
3. Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints.
4. Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House

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Programme Name: B.Com. (Accounting and Finance)		Semester: II
Course Category: Open Elective		
Name of the Dept: Accounting and Finance		
Course Title: Business Mathematics		
Course Code: BFM 204		Course Level: 4.5
Course Type: Theory		
Course Credit: 4		
Hours Allotted:60 Hours		
Marks Allotted:100 Marks		
Course Objectives:		
<ol style="list-style-type: none">(1) To provide an overview to the students with the basic concepts involved in Mathematics. Learner will Recognize and apply ratio, proportion and percentage to solve real life problem.(2) Explain how to calculate profit and loss(3) Learners will understand and apply the calculations of simple interest, compound interest and annuity.(4) Learners will be able to understand concept of shares and mutual funds, able to determine profit, rate of returns etc. for the investment.		
Course Outcomes:		
After completion of the course, students would be able to		
<ol style="list-style-type: none">(1) Learners will able to convert between fractions, decimal and percentage.(2) Learners will understand how a business can obtain a supernormal profit.(3) Learners will understand and apply the calculations of simple interest, compound interest(4) And annuity(5) Illustrate the basic concepts of Share Market and Mutual Funds.		

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	<p>Ratio , Proportion and Percentage</p> <p>a. Ratio :- Definition, Continued Ratio, Inverse Ratio</p> <p>b. Proportion :- Continued Proportion, Direct Proportion, Inverse Proportion</p> <p>c. Variation :- Inverse Variation, Joint Variation</p> <p>d. Percentage :- Meaning and Computation of Percentage</p>	15
II	<p>Profit and Loss</p> <p>a. Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount</p> <p>b. Introduction to Commission and Brokerage - Problems or commission and brokerage.</p>	15
III	<p>SIMPLE INTEREST, COMPOUND INTEREST AND ANNUITY.</p> <p>a. Simple and Compound Interest: Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest</p> <p>b. Annuity: Present and future value-sinking funds, simple practical Problems.</p>	15
IV	<p>Shares and Mutual Funds</p> <p>a. Shares: Concept of share, face value, market value, dividend, equity shares, Preferential shares, bonus shares, Right issue of Share, Split and Consolidation.</p> <p>b. Mutual Funds: types of Mutual funds, Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.) systematic withdrawal plan (S.W.P.).</p>	15
		60

References:

- (1) Elementary Business Mathematics – I by M.L. Vaidya, A.V.Deshpande.
- (2) Elementary Business Mathematics – I by Welling and Saraph .
- (3) Study material on Mathematics and Statistics by Ms. Sangeeta Patil .
- (4) Business Mathematics by Sancheti & Kapoor.
- (5) Financial Mathematics by Prarthana Shahi.(Ane's Student Edition).
- (6) Business mathematics and statistics by V.R.Nikam (Chandralok Prakashan).
- (7) Business Mathematics by P.M. Saraph .

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Programme Name: B.com. (Accounting & Finance)		Semester: II
Course Category: Vocational Skill Course		
Name of the Dept: Accounting and Finance		
Course Title: Business Economics II		
Course Code: BFE 205		Course Level:4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives:		
CO1: To make learners familiar with basic concepts in macroeconomics.		
CO2: To make learners aware about concepts of economic policies and Basic economic problems.		
Course Outcomes:		
OC1: Learners will understand basic concepts in Macroeconomics		
OC2: Learners will understand the concepts of economic policies and Basic economic problems.		
Description the course: (Including but not limited to)	When students study macroeconomics, they gain an understanding of how economies function at a national and global level. They learn about concepts such as GDP, inflation, unemployment, fiscal and monetary policy, international trade, and economic growth. This knowledge helps them analyze and interpret economic trends, make informed decisions, and understand the impact of economic policies on society.	

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	Introduction: Introduction – Meaning, Scope, Importance & Limitations of Macroeconomics National Income – Concepts, Methods & Difficulties in measurement of National Income, Circular flow of National income Trade Cycle – Features, Types & Phases	15
II	Economic Policy and Inflation: Monetary Policy –Objectives, Instruments &Role of Monetary Policy in Developing Economies Fiscal Policy – Objectives, Instruments &Role of Fiscal Policy in Developing Economies Inflation – Meaning, Demand Pull Inflation & Cost push Inflation, Measures to control Inflation.	15
	Total Hours	30

References:

- 1) Richard Froyan, (2012), Macroeconomics: Theories and Policies, Person Education
- 2) Eroll D'souza, (2008) Macroeconomics, Pearson Education.
- 3) Suman Kalyan Chakravarty, (2010), Macroeconomics, Himalaya Publishing House.
- 4) N. Greony Mnakiw, (2015) Principle of macroeconomics Cengage Learning.
- 5) Francis Cherunilam, (1999), International Economics, Tata McGrawHill.
- 6) Bo Soderstein, (1994), International Economics, Palgrave Macrillan.

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Programme Name: B.com (Accounting and Finance)		Semester: II
Course Category: Skill Enhancement Course		
Name of the Dept: Accounting and Finance		
Course Title: Information Technology in Accountancy II		
Course Code: BFI 206		Course Level:4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives)		
CO 1. To Understand Information system in Business and computerized accounting software		
CO 2. To learn and understand the relationship between Database Management and Data ware house and application of data mining in Business.		
Course Outcomes (OC): (List the course outcomes)		
After completion of the course, learners would be able to:		
OC1: Apply Various concepts of Information system and computerized accounting software in Business		
OC2: Apply concepts of DBMS, Data Warehouse & Data Mining in Business		
Description the course: (Including but not limited to)	This course helps students for career advancement in accounting and finance with prospects for roles spanning software implementation, financial analysis, database Administration, and consulting.	

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	<p>Concept of MIS Reports in Computer Environment</p> <ul style="list-style-type: none"> • Introduction, Concept of MIS, Need for MIS, Characteristic of MIS • Outputs of MIS • Role of MIS • Guidelines for Developing MIS reports • Functional Aspects of the MIS, Problems in MIS, Knowledge required for studying MIS <p>Computerized Accounting System</p> <ul style="list-style-type: none"> • Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting • Basic requirements of computerized accounting system, Advantages of accounting system, Limitations of computerized accounting system • Accounting Software: Introduction and Meaning • Advantages of accounting software, Uses of Accounting software, various accounting software. • Accounting software: TALLY – Accounting and reports. 	15
II	<p>Introduction to Data Base and Data Warehouse</p> <p>Introduction to DBMS</p> <p>Meaning of DBMS, Need for using DBMS. Concepts of tables, records, attributes, keys, integrity constraints, schema architecture.</p> <p>Data Warehousing and Data Mining</p> <p>Concepts of Data Warehousing, Characteristics of Data Warehouse, Functions of Data Warehouse, Data Warehouse Architecture, Business use of data warehouse</p> <p>Data Mining</p> <p>The scope and the techniques used, Business Applications of Data Warehousing and Data Mining</p>	15
	Total Hours	30

References:

1. Computer in Business – Sanders D – McGraw Hill

2. Computers and Information Management – S C Bhatnagar & V Ramant –
Prentice Hall
3. Information Technology for Management, 6TH ED (With CD) By Efraim
Turban, Dorothy
4. Tally . ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadhani .
5. G. K. Gupta :”Database Management Systems”, McGraw – Hill
6. Elmasri and Navathe, “Fundamentals of Database Systems”, 6th Edition,
PEARSON Education.
7. Han, Kamber, "Data Mining Concepts and Techniques", Morgan Kaufmann 3rd
Edition.

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Programme Name: B.com (Accounting and Finance)		Semester: II
Course Category: Ability Enhancement Course		
Name of the Dept: Accounting and Finance		
Course Title: Corporate Communication – II		
Course Code: BFC 207		Course Level:4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives)		
CO1. To inculcate effective presentation skills in the learners and make them ready to face interviews, understand the role of employer and employees in meeting and use modern tools in conferences.		
CO2. To make learners aware about role of Public Relations in business communication and give them knowledge of business letter and report writing		
Course Outcomes (OC): (List the course outcomes)		
OC1: Learners would develop effective presentation skills		
OC2: Learners would be able to face interviews confidently, understand how meetings are important tools of discussion for any business, would be able to use modern conference tools		
Description the course: (Including but not limited to) The course introduces learners to presentation skills and the concept of group communication which includes group discussions, meetings, conferences and Public Relations. It will also give an overview of RTI and Consumer rights. Drafting of letters and reports will assist the learners to upgrade their business writing skills further helping them to enhance their professional writing skills.		Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	<p>Group Communication</p> <p>Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</p> <p>Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions</p> <p>Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</p> <p>Public Relations: Meaning, importance, scope of public relations – internal and external</p>	15
II	<p>Business Correspondence and Language and Writing Skills</p> <p>Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act</p> <p>Language and Writing Skills: Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner</p>	15
	Total Hours	30

References:

- Professional Communication - Aruna Koneru -Tata McGraw Hill - 2008 2
- The Ethics of Information - Luciano Floridi - Oxford University Press -2013
- Business Communication - A. C.“Buddy” Krizan, Patricia Merrier, Joyce Logan, Karen Williams -Thomson -2008

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Programme Name: B.com (Accounting and Finance)		Semester: II
Course Category: Value Education Course		
Name of the Dept: Accounting & Finance		
Course Title: Organisational Behavior		
Course Code: BFO208		Course Level: 4.5
Course Credit: 2		
Type: Theory		
Total Hours: 30 Hours		
Total Marks : 50 Marks		
<p>Course Objectives:</p> <p>CO1: To build self-awareness among the learner and enable the learner to identify and acknowledge individual and group differences.</p> <p>CO2: To introduce the learner to group behavior, group processes, team work & team conflicts and acquaint the learner with motivation theories at workplace, familiarize with modern age workplace stress & impart skills to overcome.</p>		
<p>Course Outcome :</p> <p>OC1: The learner studies various aspects of Personality development-Perception, Attitude, Thinking, learning and decision making and develop analytical and integration skills in applying knowledge to enhancing individual and organizational effectiveness in a wide range of organizations.</p> <p>OC2: To develop an understanding of the theories and concepts associated with Individual and group behavior within an organization and foster introspection regarding your role as a business practitioner.</p>		
<p>Description of the course: Organizational behavior studies how people, groups, and structures work together in companies. It looks at leadership, communication, and how people make decisions. By learning this, students understand how organization practically functions also inculcate required job specifications for the pupils.</p>	<p>Introduction to organizational behavior, work culture, leadership theories, Team building and development etc.</p>	

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
I	Introduction to Organisational Behavior- Meaning, Nature, Scope and Models. Organizational structure and design. Work Culture of Organisation Types & Role. Motivation Theories Johari Window Organizational Conflicts Organizational Change effects of resistance to change and solution	15
II	Managing People and Organisation Leadership Theories Goals Planning Team building and development Skills Development Stress Management Organizational Development Meaning, Nature, Techniques & Importance.	15
	Total Hours	30

References:

- Jerald Greenberg- Organizational Behavior, PHI learning Pvt. Ltd India 10th Edition.
- Fred Luthans- Organizational Behavior, MC Graw Hill, 10th Edition.
- Gregory Moorhead, Ricy Griffin Biztatra , India 7th Edition.
- Stephen P Robbins-Dorling Kindersley Pvt Ltd, 15th Edition

