

As Per NEP 2020

University of Mumbai



Title of the program

- A-** U.G. Certificate in Accounting & Finance
- B-** U.G. Diploma in Accounting & Finance
- C-** B.Com. Accounting & Finance
- D-** B.Com. (Hons.) in Accounting & Finance
- E-** B.Com. (Hons. with Research) in Accounting & Finance

Syllabus for B.COM (Accounting & Finance)

Semester – I & II

Ref: GR dated 20th April, 2023 for Credit Structure of UG

**(With effect from the academic year 2024-25
Progressively)**

University of Mumbai



(As per NEP 2020)

| Sr. No. | Heading | Particulars | |
|----------|--|-------------|--|
| 1 | Title of program O: _____A | A | U.G. Certificate in Accounting & Finance |
| | O: _____B | B | U.G. Diploma in Accounting & Finance |
| | O: _____C | C | B.Com. Accounting & Finance |
| | O: _____D | D | B.Com. (Hons.) in Accounting & Finance |
| | O: _____E | E | B.Com. (Hons. with Research) in Accounting & Finance |
| 2 | Eligibility O: _____A | A | As per University rules and regulations issued from time to time. OR Passed Equivalent Academic Level 4.0 |
| | O: _____B | B | Undergraduate Certificate in Accounting & Finance Academic Level 4.5 |
| | O: _____C | C | Undergraduate Diploma in Accounting & Finance Academic Level 5.0 |
| | O: _____D | D | Bachelor of Accounting & Finance with minimum CGPA of 7.5 Academic Level 5.5 |
| | O: _____E | E | Bachelor of Accounting & Finance with minimum CGPA of 7.5 Academic Level 5.5 |
| 3 | Duration of program R: _____ | A | One Year |
| | | B | Two Years |
| | | C | Three Years |
| | | D | Four Years |
| | | E | Four Years |
| 4 | Intake Capacity R: _____ | 60 | |

| | | | |
|----|--|--|---------------------------------------|
| 5 | Scheme of Examination R: _____ | NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination | |
| 6 | R: _____ Standards of Passing | 40% | |
| 7 | Sem. I & II Credit Structure R: _____ A R: _____ B | Attached herewith | |
| | Sem. III & IV Credit Structure R: _____ C R: _____ D | | |
| | Sem. V & VI Credit Structure R: _____ E R: _____ F | | |
| 8 | Semesters | A | Sem I & II |
| | | B | Sem I, II, III & IV |
| | | C | Sem I, II, III, IV, V & VI |
| | | D | Sem I, II, III, IV, V, VI, VII & VIII |
| | | E | Sem I, II, III, IV, V, VI, VII & VIII |
| 9 | Program Academic Level | A | 4.5 |
| | | B | 5.0 |
| | | C | 5.5 |
| | | D | 6.0 |
| | | E | 6.0 |
| 10 | Pattern | Semester | |
| 11 | Status | New | |
| 12 | To be implemented from Academic Year Progressively | From Academic Year: 2024-25 | |

Sign of the BOS
Dr. Arvindkumar
Shankarlal Luhar
Board of Studies:
B.Com (Accounting &
Finance)

Sign of the
Offg. Associate Dean
Dr. Ravikant Balkrishna
Sangurde
Faculty of Commerce

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management

Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

Preamble

1. Introduction

The complexities of the 21st-century business world demand a new kind of professionalism, and a Bachelor of Commerce (B.Com.) in Accounting and Finance program equips learners with the skills to excel on a global stage. This degree goes beyond basic accounting by focusing on the international landscape. Learners will gain a strong foundation in international accounting standards, financial regulations, and currency fluctuations, making learners an asset in a globalized marketplace. Furthermore, the program sharpens learner's data analysis skills, crucial for interpreting financial information, generating reports, and using accounting software – all essential for informed decision-making on a global scale.

2. Aims and Objectives

1. To prepare graduates for successful careers in accounting, finance, and related fields on a global scale.
2. Equip learners with a comprehensive understanding of accounting principles, financial management, cost accounting, taxation, and financial analysis.
3. Foster awareness of ethical and sustainable practices in global business operations.
4. Cultivate critical thinking and decision-making abilities for sound financial judgment in a global context.
5. Prepare students for pursuing professional certifications in accounting and finance (e.g., CA, CPA, CFA).

3. Learning and Outcomes

PO1: Learners will possess a comprehensive understanding of international accounting standards, financial regulations, and currency fluctuations, allowing them to analyze and navigate complex financial situations on a global scale.

PO:2 Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.

PO3: Communicate financial information effectively with diverse stakeholders in a globalized business environment.

PO4: Learners will apply ethical principles and sustainability considerations within accounting and finance, understanding their impact on global business operations.

PO5: Learners will be well-prepared to pursue professional certifications in accounting and finance (e.g., CA, CPA, CFA) and demonstrate the necessary skills and knowledge to succeed in the globalized accounting and finance professions.

4. Any other point (if any)

The future of finance is about more than just numbers. As a BAF learner, when coupled with certificate courses the learner is positioned to be at the forefront of emerging trends like blockchain technology for secure transactions, artificial intelligence for smarter financial modeling, and sustainable finance practices that prioritize environmental and social impact alongside profit. With a B. Com in Accounting and Finance, learner be equipped to not only navigate the traditional landscape but also shape the future of this dynamic field.

1) Credit Structure of the Program B. Com (Accounting & Finance) Sem I, II, III, IV, V & VI

Under Graduate Certificate in in Accounting & Finance

Credit Structure (Sem. I & II)

| R: _____ A | | | | | | | | | | |
|------------|----------|--------------------------------|-----------|-------|-----|--|------------------------|----------------------|-----------------|-------------------|
| Level | Semester | Major | | Minor | OE | VSC, SEC (VSEC) | AEC, VEC, IKS | OJT, FP, CEP, CC, RP | Cum. Cr. / Sem. | Degree/ Cum. Cr. |
| | | Mandatory | Electives | | | | | | | |
| 4.5 | I | Financial Accounting-I (04) | | | 2+2 | Vocational Skills in Accounting & Finance Paper –I (02) | AEC :2, VEC :2, IKS: 2 | CC:2 | 22 | UG Certificate 44 |
| | | Auditing-I (02) | | | | Vocational Skills in Accounting & Finance Paper –II (02) | | | | |
| R: _____ B | | | | | | | | | | |
| | II | Financial Accounting - II (04) | | 2 | 2+2 | Vocational Skills in Accounting Paper –III (02) | AEC :2, VEC :2 | CC:2 | 22 | |
| | | Auditing-II (02) | | | | Vocational Skills in Accounting & Finance Paper –IV (02) | | | | |
| | Cum Cr. | 12 | - | 2 | 8 | 4+4 | 4+4+2 | 4 | 44 | |

Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor

Under Graduate Diploma in in Accounting & Finance

Credit Structure (Sem. III & IV)

Undergraduate Programs in University

| R: _____ C | | | | | | | | | | |
|------------|------------|-------------------------------|-----------|-------|-----|--|---------------|---------------------|-----------------|------------------|
| Level | Sem ester | Major | | Minor | OE | VSC, SEC (VSEC) | AEC, VEC, IKS | OJT, FP, CEP, CC,RP | Cum. Cr. / Sem. | Degree/ Cum. Cr. |
| | | Mandatory | Electives | | | | | | | |
| 5.0 | III | Financial Accounting-III (04) | | 4 | 2+2 | Vocational Skills in Accounting & Finance Paper –V (02) | AEC: 2 | FP: 2 CC:2 | 22 | UG Diploma 88 |
| | | Cost Accounting-I (04) | | | | | | | | |
| | R: _____ D | | | | | | | | | |
| | IV | Financial Accounting-IV (04) | | 4 | 2+2 | Vocational Skills in Accounting & Finance Paper –VI (02) | AEC: 2 | CEP: 2 CC:2 | 22 | |
| | Cum Cr. | 28 | | 10 | 12 | 6+6 | 8+4+2 | 8+4 | 88 | |

Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor

B.Com. (Accounting & Finance)

Credit Structure (Sem. V & VI)

Undergraduate Programs in University

| R: _____ E | | | | | | | | | | |
|---|----------|--|-----------|-------|-----|--|---------------|----------------------|-----------------|-------------------|
| Level | Semester | Major | | Minor | OE | VSC, SEC (VSEC) | AEC, VEC, IKS | OJT, FP, CEP, CC, RP | Cum. Cr. / Sem. | Degree / Cum. Cr. |
| | | Mandatory | Electives | | | | | | | |
| 5.5 | V | Financial Accounting V (04) | 4 | 4 | 2+2 | Vocational Skills in Accounting & Finance Paper – VII (02) | | FP/CEP :2 | 22 | UG Degree 132 |
| | | Direct & Indirect Tax- I (Direct Tax) (04) | | | | | | | | |
| | | Management Accounting I (02) | | | | | | | | |
| R: _____ F | | | | | | | | | | |
| | VI | Financial Accounting VI (04) | 4 | 4 | 2+2 | | | OJT :4 | 22 | |
| | | Direct & Indirect Tax- II (Indirect Tax) (04) (04) | | | | | | | | |
| | | Management Accounting II (02) | | | | | | | | |
| | Cum Cr. | 48 | 8 | 18 | 12 | 8+6 | 8+4+2 | 8+6+4 | 132 | |
| Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor | | | | | | | | | | |

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Sem. – I

| | | | |
|-------------------------------|---|-----------------------------|-----------|
| Course | Financial Accounting-I (Semester I; Level 4.5) | Credits | 04 |
| Type | Major: Mandatory | No of Teaching hours | 60 |
| Evaluation/ Assessment | 100 marks- 60 marks semester end evaluation and 40 marks continuous evaluation | | |

Course Objectives

| | |
|-----|---|
| CO1 | To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability. To articulate the applicability and valuation of selected Accounting Standards. |
| CO2 | To ascertain the process of preparation of final accounts for a proprietary manufacturing firm. |
| CO3 | To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store. |
| CO4 | To illustrate the principles of hire purchase accounting through the preparation of journal, ledger, and disclosure in the balance sheet in the books of hirer and vendor. |

Learning Outcomes

| | |
|-----|--|
| LO1 | The learner will be able to identify and explain the various accounting concepts and conventions applicable to the accounting system. The learner will be able to identify, summarize, distinguish the purpose of policies and compute the valuation of selected Accounting Standards. |
| LO2 | The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts. |
| LO3 | The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store. |
| LO4 | The learner will be able to calculate the interest on the outstanding balance and prepare the journal, and ledger in the books of the hirer and vendor involved in the hire purchase system. |

MODULES AT GLANCE

| Module No | Content | No of Hours |
|------------------|---|--------------------|
| 1 | Introduction to Accounting Concepts and Accounting Standards. | 15 |
| 2 | Final Accounts of Manufacturing Concern. | 15 |
| 3 | Departmental Accounts. | 15 |
| 4 | Accounting for Hire Purchase. | 15 |
| | | 60 |

| Module No | Content | No of Hours |
|-----------|---|-------------|
| 1 | <p><u>Introduction to Accounting Concepts & Accounting Standards.</u></p> <ul style="list-style-type: none"> • Brief Overview of Accounting Concepts and Conventions. • Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss. • Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. • AS – 1 Disclosure of Accounting Policies. (Inclusive of small case studies) • AS – 2 Valuation of Inventories. (Inclusive of small case studies) • AS - 9 Revenue Recognition. (Inclusive of small case studies) • Meaning of Inventories • Cost for Inventory Valuation. • Inventory Systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning, Importance and Difference. • Methods of Stock Valuation as per AS – 2: (Practical Illustrations) • FIFO and Weighted Average Method only. • Computation of Valuation of Inventory as on Balance Sheet Date: (If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet) | 15 |
| 2. | <p><u>Final Accounts of Manufacturing Concern</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Components of Final Accounts of Manufacturing Concern (Proprietary Firm). • Closing and Adjustment Entries in Final Accounts of Manufacturing Concern. • Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet. | 15 |
| 3. | <p><u>Departmental Accounts</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Basic Principles of Departmental Accounts. • Allocation of Expenses. • Inter-Departmental Transfers at Cost / Invoice Price. • Preparation of Final Accounts. | 15 |
| 4 | <p><u>Accounting for Hire Purchase</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Basic Principles of Hire Purchase Accounting. • Methods of accounting for hire purchase. • Calculation of interest. • Accounting for hire purchase transactions by asset purchase method based on full cash price. • Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price). | 15 |

Reference Books:

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

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

| Question No | Questions | Marks |
|-------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| Q4 | Practical/ Theory | 15 |
| Q5 | Practical/ Theory | 15 |
| Q6 | Practical/ Theory | 15 |
| | TOTAL | 60 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Continuous Evaluation: Internal (40 marks)

| | Assessment/ Evaluation | Marks |
|---|---|-------|
| 1 | Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles) | 20 |
| 2 | Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode) | 10 |
| 3 | Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode) | 10 |

| | | | |
|-------------------------------|---|-----------------------------|-----------|
| Course | Auditing- I (Semester I; Level 4.5) | Credits | 02 |
| Type | Major: Mandatory | No of Teaching hours | 30 |
| Evaluation/ Assessment | 50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation | | |

Aims and Objectives

| | |
|-----|--|
| CO1 | To introduce basics of auditing, principles of auditing, types of audits and types of errors and frauds. |
| CO2 | To enable learners to plan the audit, know the procedures required to conduct an audit and maintenance of required documentation as per SA for audit evidence. |

Learning Outcomes

| | |
|-----|--|
| LO1 | Learners will be able understand the meaning, need for, importance, types of auditing and distinguish between errors and frauds. |
| LO2 | Learners will be understanding how an auditor should plan an audit, conduct audit procedures and prepare documentation required as per SA 230. |

MODULES AT GLANCE

| Module No | Unit | Content | No of Hours |
|------------------|-------------|--|--------------------|
| 1 | I | Introduction to Auditing | 08 |
| | II | Principles of Audit | 07 |
| 2 | III | Audit Planning, Procedures and Documentation: Audit planning & program | 08 |
| | IV | Audit Planning, Procedures and Documentation: Audit working papers | 07 |
| | | | 30 |

| Module No | Content | No of Hours |
|-----------|--|--------------|
| 1 | <p><u>Unit 1: Introduction to Auditing</u></p> <ul style="list-style-type: none"> • Basics: Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit. • Errors and Frauds: Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor’s Duties and Responsibilities in respect of Fraud. <p><u>Unit II: Principles of Audit</u></p> <ul style="list-style-type: none"> • Principles: Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and work performed by others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting. • Types of Audits: Meaning, Advantages and Disadvantages of: Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Cost Audit, Green Audit, Gender Audit, Statutory Audit, Social Audit and CSR Audit. | 08 07 |
| 2. | <p><u>Unit III - Audit Planning, Procedures and Documentation: Audit Planning & Program</u></p> <ul style="list-style-type: none"> • Audit Planning: Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with Client, Overall Audit Plan. • Audit Program: Meaning, Factors to be considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach. <p><u>Unit IV - Audit Planning, Procedures and Documentation: Audit Working Papers</u></p> <ul style="list-style-type: none"> • Audit working Papers: Meaning, Importance, Factors determining form and contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client Books • Audit Notebook: Meaning, Structure, Contents, General Information, Current Information, and Importance. | 10 05 |

Reference Books:

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
4. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
5. Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
6. Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
7. Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
8. Jha & Shah, (2018) Advance Auditing, Himalayan Publication, Mumbai.

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

| Question No | Questions | Marks |
|-------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| | TOTAL | 30 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

| | Assessment/ Evaluation | Marks |
|----|---|-----------|
| 1. | Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles) | 10 |
| 2. | Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode) | 10 |
| | TOTAL | 20 |

| | | | |
|-------------------------------|--|-----------------------------|-----------|
| Course | Vocational Skills in Accounting and Finance Paper – I (Introduction to Financial Functions) (Semester I; Level 4.5) | Credits | 02 |
| Type | VSC, SEC: (VSEC) | No of Teaching hours | 30 |
| Evaluation/ Assessment | 50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation | | |

Preface

The complexity of financial data and the increasing demand for data-driven insights make Excel proficiency a vital skill across industries. In today's digital age, proficiency in Microsoft Excel has become an indispensable skill, particularly for individuals pursuing careers in finance and business.

This course aims to fulfill the need for Excel proficiency among new generation learners, preparing them for the challenges of the modern workplace. By the end of the course, learners will emerge with the confidence and proficiency to leverage Excel as a powerful tool for financial analysis and reporting. Whether they are aspiring finance professionals, business analysts, or entrepreneurs, this course will provide them with a competitive edge in today's data-driven economy.

Aims and Objectives

| | |
|-----|---|
| CO1 | To familiarize learners with the Excel interface and basic functions. |
| CO2 | To enable learners to use Excel for arithmetic operations, data analysis, and formatting. |
| CO3 | To introduce learners to financial functions manually and in excel. |

Learning Outcomes

On successful completion of the course,

| | |
|-----|---|
| LO1 | Learners will proficiently navigate the Excel interface, utilizing tabs and functions effectively. |
| LO2 | Learners will be able to perform arithmetic operations and data analysis tasks using Excel, enhancing their analytical skills. |
| LO3 | Learners will be able to use Excel functions for financial calculations, enhancing their financial analysis and decision-making capabilities. |

| Module No | Content | No of Hours |
|--|--|-------------|
| 1. Excel Basics | <ul style="list-style-type: none"> • Introduction to Excel • Understanding the Excel interface: Tabs and its function. • Basic Excel functions and formulas: Arithmetic Operations, SUM Function, Average Function, MAX/MIN Function, Count Function. • Use of Artificial Intelligence Tool for generating formulas and custom formatting. • Formatting in Excel: Table, Rows and Layout. | 15 |
| 2. Financial Functions in Excel | <ul style="list-style-type: none"> • Understanding financial functions: Present Value, Future Value, Net Present Value and Internal Rate of Return and its calculation manual and using excel. • Depreciation functions: Straight Line Depreciation and Reducing Balance method and its calculation manual and using excel. | 15 |

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required.)

Information: Model question paper for external exam will be provided during the workshops.

Reference Books

1. Quick course in Micro-soft office - Joyce Cox, Polly Orban
2. Office 2019 complete reference - Stephen L.Nelson
3. Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
4. Mastering Office 2013 - GimiCouser
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
6. Mastering Microsoft Excel Functions and Formulas 2010 by Web Tech Solutions
7. Microsoft Excel: Shortcut keys and Formulas 2021 by Kabir Das

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

| Question No | Questions | Marks |
|-------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| | TOTAL | 30 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

| | Assessment/ Evaluation | Marks |
|----|---|--------------|
| 1. | Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles) | 10 |
| 2. | Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode) | 10 |
| | TOTAL | 20 |

| | | | |
|-----------------------------------|--|---------------------------------|-----------|
| Course | Vocational Skills in Accounting & Finance Paper – II (Preparation of Financial Budgets) (Semester I; Level 4.5) | Credits | 02 |
| Type | VSC, SEC: (VSEC) | No of Teaching hours | 30 |
| Evaluation/ Assessment | 50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation | | |

Preface

In today's fast-paced business environment, organizations rely heavily on accurate financial budgets to make informed decisions and allocate resources effectively. Excel has emerged as the go-to tool for budget preparation due to its versatility and powerful features. This course aims to equip learners with the excel skills needed to excel in financial budgeting and analysis.

Through this course, learners will not only gain a solid understanding of financial budgeting fundamentals but also master the use of Excel for budget preparation. They will learn to set up excel worksheets, import data from various sources, and utilize Excel's functions for efficient data analysis. Additionally, learners will be trained to create Pivot tables and charts to visualize budgetary information effectively.

The need for this course is evident in today's job market, where employers seek candidates with strong excel skills for financial analysis roles. By enhancing their excel proficiency, learners will not only increase their employability but also improve their efficiency and accuracy in financial budgeting tasks.

Aims and Objectives

| | |
|-----|--|
| CO1 | To introduce learners to the fundamentals and preparation of financial budgets. |
| CO2 | To equip learners with the skills to set up excel worksheets and convert data from various sources into excel. |
| CO3 | To train learners in the preparation of financial budgets using Excel, leveraging its functionalities for efficient data analysis. |
| CO4 | To enable learners to analyze data, create Pivot tables, and generate charts to visualize budgetary information effectively. |

Learning Outcomes

On successful completion of the course,

| | |
|-----|---|
| LO1 | Learners will be able to summarize, compare and contrast different components of financial budgets. |
| LO2 | Learners will acquire the skills to set up excel worksheets and import data from different sources, ensuring accuracy and efficiency in budget preparation. |
| LO3 | Learners will be proficient in preparing financial budgets using excel, utilizing its features for accurate calculations and data organization. |
| LO4 | Learners will be able to analyze budgetary data, create Pivot tables, and generate charts in excel to effectively visualize and interpret budget information. |

| Module No | Content | No of Hours |
|---|--|-------------|
| 1. Introduction to Financial Budgeting | <ul style="list-style-type: none"> Understanding the concept of financial budgeting Importance and benefits of budgeting Types of budgets. Preparation of Flexible Budget and Sales Budget manually. | 15 |
| 2. Preparation of Budgets in Excel | <ul style="list-style-type: none"> Setting up a worksheet or converting data from picture into excel. Preparation of Flexible Budget and Sales Budget in excel. Analyse Data using Excel. Prepare Pivot table and chart. | 15 |

(Note:

The module/s are to be taught with the help of the computer wherever practical exposure is required)

Information: Model question paper for external exam will be provided during the workshops

References

1. Introduction to Financial Planning by Indian Institute of Banking & Finance
2. David N. Hyman: Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
3. Hoiughton E.W. (1998) : Public Finance, Penguin, Baltimore
4. Hajela T.N: Public Finance – Anne Books Pvt. Ltd
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
6. Mastering Microsoft Excel Functions and Formulas 2010 by Web Tech Solutions
7. Microsoft Excel: Shortcut keys and Formulas 2021 by Kabir Das

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

| Question No | Questions | Marks |
|--------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| TOTAL | | 30 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks

and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.

3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

| | Assessment/ Evaluation | Marks |
|----|---|--------------|
| 1. | Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles) | 10 |
| 2. | Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode) | 10 |
| | TOTAL | 20 |

SEMESTER II

| | | | |
|-------------------------------|--|-----------------------------|-----------|
| Course | Financial Accounting II (Semester II; Level 4.5) | Credits | 04 |
| Type | Major: Mandatory | No of Teaching hours | 60 |
| Evaluation/ Assessment | 100 marks - 60 marks semester end evaluation and 40 marks continuous evaluation | | |

Aims and Objectives

| | |
|-----|--|
| CO1 | To have a comprehensive understanding of accounting from incomplete records, with the ability to apply the conversion method effectively and prepare its final accounts. |
| CO2 | To comprehend the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales. |
| CO3 | To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts. |
| CO4 | To classify and analyse the theoretical implications of various types of losses covered under fire insurance. For computing the loss of stock caused by a fire incident and ascertainment of claim amount. |

Learning Outcomes

| | |
|-----|---|
| LO1 | The learner will be able to recall, and summarize the key concepts related to accounting from incomplete records and solve practical problems related to the preparation of final accounts of Proprietary Trading Concerns. |
| LO2 | The learner will be able to apply the accounting principles and valuation techniques appropriately while recording journal entries and preparing ledger accounts in the books of consignor and consignee. |
| LO3 | The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtor's method. |
| LO4 | The learner will be able to summarize the theoretical aspects of different types of losses covered under fire insurance and break down the components of a fire insurance claim. The learner will be able to calculate the loss of stock caused by a fire incident and prepare the statement of claim to be made to the insurance company. |

MODULES AT GLANCE

| Module No | Content | No of Hours |
|-----------|-------------------------------------|-------------|
| 1 | Accounting from Incomplete Records. | 15 |
| 2 | Consignment Accounts. | 15 |
| 3 | Branch Accounts. | 15 |
| 4 | Fire Insurance Claim. | 15 |
| | | 60 |

| Module No | Content | No of Hours |
|-----------|---|-------------|
| 1 | <p><u>Accounting from Incomplete Records</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Problems on preparation of final accounts of Proprietary Trading Concern (conversion method). | 15 |
| 2. | <p><u>Consignment Accounts</u></p> <ul style="list-style-type: none"> • Introduction and Meaning. • Accounting for consignment transactions. • Valuation of stock, Invoicing of goods at higher price. (excluding overriding commission, normal loss and abnormal loss). | 15 |
| 3. | <p><u>Branch Accounts</u></p> <ul style="list-style-type: none"> • Introduction and Meaning. • Classification of branch. • Accounting for Dependent Branch not maintaining full books: Debtors method and Stock & Debtors method. | 15 |
| 4 | <p><u>Fire Insurance Claim</u></p> <ul style="list-style-type: none"> • Introduction and Meaning. • Types of Losses- Loss of Life, Assets, Stock & Profit. (Theoretical Aspects) • Computation of Loss of Stock by Fire. • Ascertainment of Claim as per the Insurance Policy. (exclude loss of profit and consequential loss) | 15 |

Reference Books

1. Introduction to Accountancy by T. S. 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 & Co. Ltd., Mumbai Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
7. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
8. Introduction to Financial Accounting by Horngren, Pearson Publications.
9. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Semester End External - 60 marks

Time: 2:00 hrs

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

| Question No | Questions | Marks |
|-------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| Q4 | Practical/ Theory | 15 |
| Q5 | Practical/ Theory | 15 |
| Q6 | Practical/ Theory | 15 |
| | TOTAL | 60 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Continuous Evaluation: Internal (40 marks)

| | Assessment/ Evaluation | Marks |
|---|---|-------|
| 1 | Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles) | 20 |
| 2 | Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode) | 10 |
| 3 | Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode) | 10 |

| | | | |
|-------------------------------|---|-----------------------------|-----------|
| Course | Auditing -II (Semester II; Level 4.5) | Credits | 02 |
| Type | Major: Mandatory | No of Teaching hours | 30 |
| Evaluation/ Assessment | 50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation | | |

Aims and Objectives

| | |
|-----|---|
| CO1 | To examine the internal controls, internal checks basics of a continual improvement process and determine the audit technique, assess the ledger and interpret the transaction. |
| CO2 | To learn how to vouch the transactions (income and expenses) and to use the technique of verification for ascertainment of the value of assets and liabilities. |

Learning Outcomes

| | |
|-----|--|
| LO1 | Learners will be able to assess internal Control, Internal Check and determine the audit technique. Apply the logic of Journal & Ledger postings for Reading of Ledger accounts. |
| LO2 | Learners will be able to find out true and fair financial position of the company by vouching the income and expenses and by verification of the assets and liabilities. |

MODULES AT GLANCE

| Module No | Unit | Content | No of Hours |
|------------------|-------------|---------------------------|--------------------|
| 1 | I | Auditing Techniques | 15 |
| | II | Reading of Ledger Account | 05 |
| 2 | III | Vouching | 05 |
| | IV | Verification | 05 |
| | | | 30 |

| Module No | Content | No of Hours |
|-----------|---|--|
| 1 | <p><u>Unit I: Auditing Techniques</u></p> <ul style="list-style-type: none"> • Test Check- Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be considered, When Test Checks can be used, Advantages, Disadvantages and Precautions. • Audit Sampling- Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results, Auditors Liability in conducting Audit based on Sample. • Internal Control- Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries, Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. <p><u>Unit II: Reading of Ledger Account</u></p> <ul style="list-style-type: none"> • Reading of Ledger like Purchase, Sales, Assets, Liabilities. • B/R, B/P, Cash Book [Practical Questions should be Asked on Reading of Ledger Accounts] | 15 05 |
| 2. | <p><u>Unit III: Vouching</u></p> <ul style="list-style-type: none"> • Audit of Income- Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received. • Audit of Expenditure- Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense, Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight, Carriage and Custom Duties. <p><u>Unit IV: Verification</u></p> <ul style="list-style-type: none"> • Audit of assets: Plant & Machinery, Furniture, and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights. • Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits. | 05 05 |

Reference Books

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
4. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
5. Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
6. Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
7. Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
8. Jha & Shah, (2018) Advance Auditing, Himalayan Publication, Mumbai.

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

| Question No | Questions | Marks |
|-------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| | TOTAL | 30 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

| | Assessment/ Evaluation | Marks |
|----|--|-----------|
| 1. | Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles) | 10 |
| 2. | Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode) | 10 |
| | TOTAL | 20 |

| | | | |
|-------------------------------|---|-----------------------------|-----------|
| Course | Vocational Skills in Accounting & Finance Paper – III (Introduction to Financial Forecasting) (Semester II; Level 4.5) | Credits | 02 |
| Type | VSC, SEC: (VSEC) | No of Teaching hours | 30 |
| Evaluation/ Assessment | 50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation | | |

Preface

Proficiency in financial forecasting using Excel is a valuable skill sought after by employers in the finance industry. The ability to analyze data, identify trends, and make informed predictions is essential for roles such as financial analyst, budget analyst, and business planner. This course aims to enhance learners' employability by providing them with practical skills that are directly applicable in real-world financial scenarios.

This course introduces them to the significance of financial forecasting in decision-making within organizations. It emphasizes the role of forecasting in strategic planning and highlights the ethical considerations involved. They will explore various forecasting techniques, including straight-line, moving average, and time series analysis, along with their applications in sales forecasting and cash budgeting.

Aims and Objectives

| | |
|-----|---|
| CO1 | To understand the significance of forecasting in financial decision-making and its role in strategic planning. |
| CO2 | To develop proficiency in using various forecasting techniques in finance, including straight-line, moving average, and time series analysis. |
| CO3 | To learn how to create accurate financial forecasts using excel, including trend analysis and the forecast function. |

Learning Outcomes

On successful completion of the course, the learners will be able to

| | |
|-----|--|
| LO1 | Learners will be able to explain the importance of forecasting in financial management and identify its limitations and risks. |
| LO2 | Learners will be able to apply different forecasting techniques to real-world financial scenarios, such as sales forecasting and cash budgeting. |
| LO3 | Learners will be able to create and evaluate financial forecasts using excel, enhancing their analytical skills and decision-making abilities. |

| Module No | Content | No of Hours |
|---|---|-------------|
| 1. Understand the Significance of Forecasting in Finance | <ul style="list-style-type: none"> • Role of forecasting in financial decision-making. • Limitations and risks associated with forecasting. • Ethical considerations involved in financial forecasting. • Types of Forecasting Techniques in Finance: Straight Line, Moving Average, Time series analysis, Sales Forecasting and Cash Budget. (Manual Calculations are expected). | 15 |
| 2. Creating Forecasts using Excel. | <ul style="list-style-type: none"> • Trend analysis using excel. • Calculation of moving averages and forecast function in excel. • Forecasting Sales and Cash Budget using excel function. • Evaluation of model using Mean Absolute Percentage Error. | 15 |

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required)

Information: Model question paper for external exam will be provided during the workshops

Reference Books

1. Quick course in Micro-soft office - Joyce Cox, Polly Orban
2. Office 2013 complete reference - Stephen L.Nelson
3. Rajkamal, Internet and web Technologies, Tata McGraw Hill (2013)
4. Mastering Office 2013 - GimiCouster
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra
6. Valuation: Measuring and Managing the value of Companies: Thomas Copeland- Wiley
7. The Handbook of Advance Business Valuation: Rovert F Reilly and Robert Swheish: Mc Graw hill
8. Business Valuation: Pitabas Mohanty- Taxmann
9. Valuation- Measuring and Managing the value of Companies : Tim Koller- Mc Kinsey & Co

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

| Question No | Questions | Marks |
|-------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| | TOTAL | 30 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation through:

| | Assessment/ Evaluation | Marks |
|----|---|-----------|
| 1. | Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles) | 10 |
| 2. | Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode) | 10 |
| | TOTAL | 20 |

| | | | |
|-------------------------------|---|-----------------------------|-----------|
| Course | Vocational Skills in Accounting & Finance Paper – IV (Data Visualization) (Semester II; Level 4.5) | Credits | 02 |
| Type | VSC, SEC: (VSEC) | No of Teaching hours | 30 |
| Evaluation/ Assessment | 50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation | | |

Preface

In the era of big data and information overload, the ability to effectively visualize and communicate financial data is a critical skill for professionals in any industry. This course on data visualization for finance introduces learners to the fundamental principles and techniques of visualizing financial data using tools like Excel.

By mastering data visualization techniques such as line charts, bar charts, and scatter plots, learners will enhance their analytical skills and gain a deeper understanding of financial trends and patterns. These skills are not only valuable in the field of finance but also in a wide range of industries where data-driven decision-making is essential.

Moreover, in today's digital age, employers are increasingly seeking candidates who can not only analyse data but also present it in a clear and compelling manner. This course is designed to equip learners with the skills they need to succeed in the modern workforce, where the ability to visualize data is a key asset.

Aims and Objectives

| | |
|-----|---|
| CO1 | To understand the meaning, need, and principles of data visualization, specifically in the context of financial data. |
| CO2 | To familiarize learners with various types of financial data visualization techniques and their appropriate use in different scenarios. |
| CO3 | To develop proficiency in creating and reporting financial data using Excel and other visualization tools. |

Learning Outcomes

On successful completion of the course, the learners will be able to

| | |
|-----|--|
| LO1 | Learners will be able to explain the importance of data visualization in financial analysis and decision-making. |
| LO2 | Learners will be able to identify and apply the appropriate data visualization techniques for different types of financial data. |
| LO3 | Learners will gain practical skills in creating and reporting financial data using a variety of charts and graphs, enhancing their ability to communicate complex financial information effectively. |

| Module No | Content | No of Hours |
|--|---|-------------|
| 1. Introduction to Data Visualization | <ul style="list-style-type: none"> • Meaning, Need, Importance and Principles of data visualization. • Types of Financial Data Visualization: Line charts, Bar charts, Pie charts, histogram, scatter plot, area chart, radar chart and candlestick charts. (Need and when to use them) | 15 |
| 2. Creating charts using excel. | <ul style="list-style-type: none"> • Creating and reporting data using Line charts, Bar charts, Pie charts, histogram, scatter plot, area chart, radar chart and candlestick charts with excel/ other tools. | 15 |

(Note: The module/s are to be taught with the help of the computer wherever practical exposure is required)

Information: Model question paper for external exam will be provided during the workshops.

Reference books.

1. Quick course in Micro-soft office - Joyce Cox, Polly Orban
2. Office 2013 complete reference - Stephen L.Nelson
3. Rajkamal, Internet and web Technologies, Tata McGraw Hill
4. Mastering Office 2013 - GimiCouser
5. Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019 by Naveen Mishra.

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

| Question No | Questions | Marks |
|--------------|-------------------|-----------|
| Q1 | Practical/ Theory | 15 |
| Q2 | Practical/ Theory | 15 |
| Q3 | Practical/ Theory | 15 |
| TOTAL | | 30 |

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

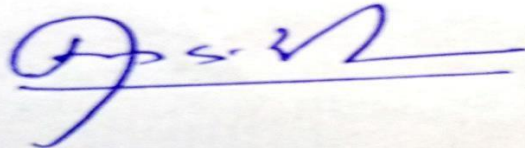
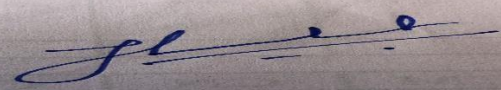



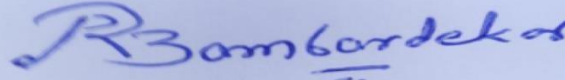

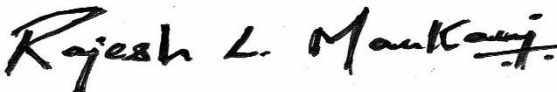


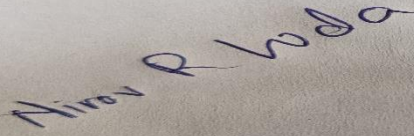
Continuous Evaluation through:

| | Assessment/ Evaluation | Marks |
|----|---|--------------|
| 1. | Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles) | 10 |
| 2. | Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode) | 10 |
| | TOTAL | 20 |

Letter Grades and Grade Points:

| Semester GPA/ Programme CGPA Semester/ Programme | % of Marks | Alpha-Sign/ Letter Grade Result | Grading Point |
|---|-------------------|--|--------------------------|
| 9.00 - 10.00 | 90.0 - 100 | O (Outstanding) | 10 |
| 8.00 - < 9.00 | 80.0 - < 90.0 | A+ (Excellent) | 9 |
| 7.00 - < 8.00 | 70.0 - < 80.0 | A (Very Good) | 8 |
| 6.00 - < 7.00 | 60.0 - < 70.0 | B+ (Good) | 7 |
| 5.50 - < 6.00 | 55.0 - < 60.0 | B (Above Average) | 6 |
| 5.00 - < 5.50 | 50.0 - < 55.0 | C (Average) | 5 |
| 4.00 - < 5.00 | 40.0 - < 50.0 | P (Pass) | 4 |
| Below 4.00 | Below 40.0 | F (Fail) | 0 |
| Ab (Absent) | - | Ab (Absent) | 0 |

Signatures of Team Members

| Name | College Name | Sign |
|------------------------------|---|--|
| Dr. Arvind Luhar | Ismail Yusuf College |  |
| Dr. Nishikant Jha | Thakur College of Science & Commerce |  |
| Dr. CA Mahesh Bhiwandikar | K.M. Agarwal College |  |
| Dr. Neetu Kapoor | Bharat College |  |
| Dr. Suresh Tukaram Nimbalkar | N.K. Varadkar College |  |
| Dr. Ravindra Bambardekar | Keraleeya Samaj Model College |  |
| Dr. Navsin Mistry | M V Mandali's College of Commerce and Science |  |
| Dr. Rajesh Mankani | Lala Lajpatrai College of Commerce and Economics |  |
| CS Dr Lalita Mutreja | Sahyadri Shikshan Seva Mandal's Arts and Commerce Collège Palghar |  |
| Mr. Suraj Agarwala | B.K. Birla College (Empowered Autonomous) |  |
| Mr. Nirav Goda | Thakur College of Science & Commerce (Autonomous) |  |

Appendix B

Justification for B.Com. (Accounting & Finance)

| | | |
|----|---|---|
| 1. | Necessity for starting the course: | Mumbai is the financial capital of India, housing numerous financial institutions, banks, and multinational corporations. There is a constant demand for skilled professionals in accounting and finance to support these industries. The financial sector often faces skill gaps, and a dedicated program can help bridge these gaps by churning graduates with a strong foundation in accounting principles, financial analysis, and regulatory compliance. A Bachelor's program in Accounting and Finance can provide learners with the necessary knowledge and skills for a variety of roles such as accountants, financial analysts, auditors, and financial consultants. This can enhance employment opportunities for learners. The program can contribute to enhancing financial literacy among the general population by producing graduates who can educate others on financial matters, promoting responsible financial practices. |
| 2. | Whether the UGC has recommended the course: | Yes |
| 3. | Whether all the courses have commenced from the academic year 2024-25 onwards | Yes |
| 4. | The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available? | Yes |
| 5. | To give details regarding the duration of the Course and is it possible to compress the course? | Course Duration: 4 years (as per NEP structure) |
| 6. | The intake capacity of each course and no. of admissions given in the current academic year: | 60 per division |
| 7. | Opportunities of Employability / Employment available after undertaking these courses: | A Bachelor's degree in Accounting and Finance opens the door to a wide array of promising employment opportunities across diverse sectors. <ul style="list-style-type: none">• Graduates can pursue careers as accountants, where they play a crucial role in preparing |

financial records and statements, ensuring compliance with accounting standards, and analyzing financial data to support strategic decision-making.

- Financial analysts are sought after to evaluate financial performance, conduct industry research, and provide recommendations for investment decisions.
- Opportunities also abound in auditing, where professionals examine financial statements for accuracy and compliance.
- Tax consultants assist individuals and organizations with tax planning and compliance, offering strategic advice on tax-saving measures.
- Other potential career paths include financial planning, risk analysis, treasury management, budget analysis, credit analysis, and roles in corporate finance.

The versatility of this degree equips graduates to explore various sectors, from corporate finance to consultancy, allowing them to contribute meaningfully to the financial success of organizations and individuals alike. Continuing education and pursuing professional certifications further enhance their marketability and potential for career growth.

Sign of the BOS
Dr. Arvindkumar
Shankarlal Luhar
Board of Studies:
B.Com (Accounting &
Finance)

Sign of the
Offg. Associate Dean
Dr. Ravikant Balkrishna
Sangurde
Faculty of Commerce

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management

Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

AC –20.04.2024
Item No. –5.6 (N) Sem I (1c)

As Per NEP 2020

University of Mumbai



| Syllabus for Basket of AEC | |
|--|------------------|
| Board of Studies in English | |
| UG First Year for B.A.F. Programme | |
| Semester - I | I |
| Title of Paper | Credits |
| I) Business Communication Skills I for B.A.F. | 02 |
| From the Academic Year | 2024-2025 |

| Sr. No. | Heading | Particulars |
|---------|---|--|
| 1 | <p>Description the course:</p> <p>Including but Not limited to:</p> | <p>Business Communication Skills I (B.A.F.)</p> <p>Business communication is an integral part of the commercial and corporate world. The growth of commercial organizations is directly linked to the effectiveness of their methods of communication with all their stakeholders. The success of an organization is also closely linked to its image building. As a discipline, business communication has changed diametrically and exponentially because of the rapid changes in information technology.</p> <p>In this scenario, it is imperative that all corporate professionals should have command over the various dimensions of business communication including the intentional and unintentional, the verbal and non-verbal, the in-person and the digital.</p> <p>The systematic study of business communication prepares the learners to become capable entrepreneurs, professionals, team-members and managers in today's competitive, networked and digitized business world.</p> |
| 2 | Vertical : | Ability Enhancement Course |
| 3 | Type : | Theory |
| 4 | Credit: | 2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester) |
| 5 | Hours Allotted : | 30 Hours |

| | | |
|---|---|----------|
| 6 | Marks Allotted: | 50 Marks |
| 7 | Course Objectives: <ol style="list-style-type: none"> 1. To make learners familiar with the basics of business communication theory. 2. To make learners aware of digital communication for personal and business use. 3. To improve learners' understanding of verbal and non-verbal communication. 4. To enable learners with effective business correspondence skills. | |
| 8 | Course Outcomes: At the end of the course, learners will be able to: <ol style="list-style-type: none"> 1. Understand the basics and significance of business communication theory. 2. Adapt to and use digital communication methods for personal and business purposes. 3. Grasp and effectively use the nuances of verbal and non-verbal communication. 4. Improve their skills in business correspondence. | |
| 9 | Modules:- Per credit One module can be created | |
| | Module 1: Introducing the Theory of Business Communication (15 Lectures) | |
| | <ol style="list-style-type: none"> 1. Concept of Communication <ul style="list-style-type: none"> - Definition and meaning of communication - Process of communication - Need of communication - Feedback 2. Communication at the Workplace <ul style="list-style-type: none"> - Channels of communication: Downward, Upward, Horizontal, Grapevine - Methods of communication: Verbal and non-verbal 3. Impact of Digital Technology on Communication <ul style="list-style-type: none"> - Internet-enabled communication; Email - Social media: FaceBook, Twitter, Instagram, WhatsApp | |

| | |
|------------------|--|
| | <p>Module 2: Business Correspondence (15 Lectures)</p> |
| | <ol style="list-style-type: none"> 1. - Parts of a business letter - Layouts of a business letter 2. - Job application with bio-data - letter of appointment - letter of appreciation - letter of resignation 3. - Emails: Job application via email - writing and responding to official emails |
| <p>10</p> | <p>Text Books: N.A.</p> |
| <p>11</p> | <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Ashley, A. <i>A Handbook of Commercial Correspondence</i>. New Delhi: Oxford University Press, 1992. 2. Aswalthapa, K. <i>Organisational Behaviour</i>. Mumbai: Himalaya Publications, 1991. 3. Balan, K.R. and Rayudu, C. S. <i>Effective Communication</i>. New Delhi: Beacon Books, 1996. 4. Bangh, L. Sue, Fryar, Maridell and Thomas David A. <i>How to Write First Class Business Correspondence</i>. N.T.C. Publishing Group USA, 1998. 5. Benjamin, James. <i>Business and Professional Communication Concepts and Practices</i>. New York: Harper Collins College Publishers, 1993. 6. Britt, Deborah. <i>Improving Business Communication Skills</i>. Kendall Hunt Publishing Co., 1992. 7. Bovee Courtland, L. and Thrill, John V. <i>Business Communication Today</i>. McGraw Hill, New York, Taxman Publication, 1989. 8. Drucher, P.F. <i>Technology, Management and Society</i>. London: Pan Books, 1970. 9. Eyre, E.C. <i>Effective Communication Made Simple</i>. Kolkata: Rupa and Co., 1985. 10. Ecouse, Barry. <i>Competitive Communication: A Rhetoric for Modern Business</i>. New Delhi: OUP, 1999. 11. Fisher, Dalmar. <i>Communication in Organisation</i>. Mumbai: Jaico Publishing House, 1999. 12. Frailley, L.E. <i>Handbook of Business Letters</i>. Revised Edn. New Jersey: Prentice Hall Inc., 1982. 13. Flyn, Nancy. <i>The Social Media Handbook</i>. Wiley, 2012. 14. Gartside, L.E. <i>Modern Business Correspondence</i>. Plymouth: McDonald and Evans Ltd, 1980. |

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|---|---|---|--|------------------|----------------|--|----------|---|----------|---|----------|
| | <p>15. Ghanekar, A. <i>Communication Skills for Effective Management</i>. Pune: Everest Publishing House, 1996.</p> <p>16. Labade, Sachin, Katre Deepa et al. <i>Communication Skills in English</i>. Orient Blackswan, Pvt Ltd, 2021.</p> <p>17. Shainesh, G. and Githa Heggde. <i>Social Media Marketing: Emerging Concepts and Applications</i>. Springer Nature Singapore, 2018.</p> | | | | | | | | | | |
| 12 | Internal Continuous Assessment: 40% | External, Semester End Examination 60% Individual Passing in Internal and External Examination | | | | | | | | | |
| 13 | <p>Continuous Evaluation through:</p> <ul style="list-style-type: none"> • Performance in activities: 10 marks (The class may be divided into batches to conduct the oral activities by creating formal schedule for the same before the semester End Examination.) • Written assignments or projects: 10 marks (Learners will have to write and submit written assignments in a timely manner.) <p>Suggested Activities:</p> <ul style="list-style-type: none"> • Use of social media accounts for purpose of business communication • Making short presentations on given topics • Official letter writing/ email writing exercises • Role play focusing on channels and methods of communication | | | | | | | | | | |
| 14 | <p>Format of Question Paper: for the final examination</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">External / Semester End Examination Hours</td> <td style="width: 20%; text-align: center;">Marks: 30</td> <td style="width: 20%; text-align: right;">Time: 1</td> </tr> </table> <table border="0" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;">Q.1. Essay Type Questions (Any One out of two on Unit I)</td> <td style="width: 30%; text-align: right;">Marks 10</td> </tr> <tr> <td>Q.2. Essay Type Questions (Any One out of two on Unit II)</td> <td style="text-align: right;">Marks 10</td> </tr> <tr> <td>Q.3. Short Notes/Problem (Any Three out of five on all Units)</td> <td style="text-align: right;">Marks 10</td> </tr> </table> | | External / Semester End Examination Hours | Marks: 30 | Time: 1 | Q.1. Essay Type Questions (Any One out of two on Unit I) | Marks 10 | Q.2. Essay Type Questions (Any One out of two on Unit II) | Marks 10 | Q.3. Short Notes/Problem (Any Three out of five on all Units) | Marks 10 |
| External / Semester End Examination Hours | Marks: 30 | Time: 1 | | | | | | | | | |
| Q.1. Essay Type Questions (Any One out of two on Unit I) | Marks 10 | | | | | | | | | | |
| Q.2. Essay Type Questions (Any One out of two on Unit II) | Marks 10 | | | | | | | | | | |
| Q.3. Short Notes/Problem (Any Three out of five on all Units) | Marks 10 | | | | | | | | | | |

Sign of BOS Chairman
Prof. Dr. Shivaji Sargar
Board of Studies in
English

Sign of the Offg.
Associate Dean
Dr. Suchitra Naik
Faculty of
Humanities

Sign of the Offg.
Associate Dean
Dr. Manisha Karne
Faculty of
Humanities

Sign of the Dean
Prof. Dr. Anil Singh
Faculty of
Humanities

As Per NEP 2020

University of Mumbai



Title of the Course

Foundation of Behavioural skills – Basic level

Semester – Sem I

Syllabus for Two Credit

(With effect from the academic year 2024-25)

| | |
|--|---|
| | |
| PROGRAM | BA /BSc/ BCOm |
| SEMESTER | I |
| COURSE TITLE | Foundation of Behavioural skills Basic level |
| VERTICLE /CATEGORY | E (Value Education Course) |
| COURSE LEVEL | 50 |
| COURSE CODE | |
| COURSE CREDIT | 2 |
| HOURS PER WEEK THEORY | 2 |
| HOURS PER WEEK PRACTICAL/TUTORIAL | |

COURSE OBJECTIVE

1. To develop understating about behavioural Skills.
2. To develop communication skills of students through experiential learning.
3. Life skill development through work life balance and stress management training.
4. To developing effective leadership quality among the learners.

COURSE OUTCOME

CO1: Learners will be able to Define and Identify different life skills required in personal and professional life

CO2: Learners will develop an awareness of the self and apply well-defined techniques to cope with emotions and stress.

CO3: Learners will be able to explain the basic mechanics of effective communication and demonstrate these through presentations and take part in group discussions

CO4: Learners will be able to use appropriate thinking and problem-solving techniques to solve new problems

ORGANISATION OF THE COURSE

| UNIT NO | COURSE UNITS | HOURS PER WEEK |
|-------------|---|----------------|
| 1 | Module 1: Behavioural skills | 2*5=10 |
| 2 | Module 2: Stress Management | 2*2=04 |
| 3 | Module 3: 21st-century skills | 2*5=10 |
| 4 | Module 4: Understanding Value Education | 2*3=6 |
| TOTAL HOURS | | 30 |

COURSE DESIGN

| UNIT TITLE | OUTCOME | DESCRIPTION | PEDAGOGICAL APPROACH |
|--------------------|--|---|------------------------------|
| Behavioural skills | Learners will be able to Define and Identify different life skills required in personal and professional life. | <p>Overview of Life Skills: Meaning and significance of life skills, skills identified by WHO: Self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion.</p> <p>Life skills for professionals: positive thinking, right attitude, attention to detail, having the big picture, learning skills, research skills, perseverance, setting goals and achieving them, helping others, leadership, motivation, self-motivation, and motivating others, personality development, IQ, EQ, and SQ2.</p> | Examples, TED Talks, videos. |

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| | | | |
| Stress Management | Learners will develop an awareness of the self and apply well-defined techniques to cope with emotions and stress. | Stress, reasons and effects, identifying stress, stress diaries, the four A's of stress management, techniques, Approaches: action-oriented, emotion-oriented, acceptance-oriented, resilience, Gratitude Training, Coping with emotions: Identifying and managing emotions, harmful ways of dealing with emotions, PATH method and relaxation techniques. | Examples, Role Plays, Behavioral Simulations and Games |
| 21st-century skills | Learners will be able to explain the basic mechanics of effective communication and demonstrate these through presentations and take part in group discussions | Creativity, Critical Thinking, Collaboration, Problem Solving, Decision Making, Need for Creativity in the 21st century, Imagination, Intuition, Experience, Sources of Creativity, Lateral Thinking, Myths of creativity, Critical thinking Vs Creative thinking, | Case Discussions, Games and simulations, Group discussions. |
| Understanding Value Education | Learners will be able to use appropriate thinking and problem-solving techniques to solve new problems | Introduction – Definition, Importance, Process & Classifications of Value Education: Understanding the need, basic guidelines, content and process for Value Education Understanding the thought-provoking issues; need for Values in our daily life Choices making – Choosing, Cherishing & Acting, Classification of Value Education: understanding Personal Values, Social Values, Moral Values & Spiritual Values. | Case Discussions, Games and simulations, Community Service, Presentations |

| CONTINUOUS ASSESSMENT TESTS (CAT) & SEMESTER END EXAMINATION (SEE) | | | |
|---|--------------|--|-----------------------|
| NATURE OF ASSESSMENT | MARKS | METHODOLOGY | COURSE OUTCOME |
| CAT 1 * | 10 | Online Quiz, Open book test, Presentations, Projects and Viva | CO1 |
| CAT 2 * | 05 | Presentations, Projects and Viva | CO1, CO2 |
| CAT 3 * | 10 | Online Quiz, Open book test, Presentations, Project Assignment and Viva | CO3 |
| CAT 4 * | 05 | Presentations, Projects and Viva | CO4 |
| SEE | 30 | Five questions of 10 marks each (from each course unit), to be attempted any 3, 10 marks may be subdivided into two sub questions of 5 marks | CO1, CO2, CO3, CO4 |

*Any Two for 20 marks

| | |
|----------------------------|--|
| ESSENTIAL READINGS | <ol style="list-style-type: none"> 1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics. 2. Shiv Khera, "You Can Win", Macmillan Books, New York, 2003. 3. Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017. |
| ADDITIONAL READINGS | The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change Stephen Covey Free Press (first published August 15th 1989) |

Syllabus Drafting Committee

Prof. Dr. Aruna Deshpande

Prof. Dr. Tejashree Deshmukh

Mr. Nitin Vazirani

Signature

Prof. Kavita Laghate

Mr. Bhooshan Maikani
Dr. Vinita Pimple

Chairman of Board of Studies in Value Education

AC – 28.06.2024
Item No. – 8.1 (N)

As Per NEP 2020

University of Mumbai



| Syllabus for Indian Knowledge System | |
|--|--|
| Board of Studies in Indian Knowledge System | |
| UG First Year Programme | |
| Semester | I OR II |
| Title of Paper | Credits 2 for either I or II Semester |
| I) Indian Knowledge System | |
| From the Academic Year | 2024-2025 |

| Sr. No. | Heading | Particulars |
|---|---|---|
| 1 | Description the course : Including but Not limited to : | Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc. |
| 2 | Vertical : | Major/Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System (Choose By \surd) |
| 3 | Type : | Theory / Practical |
| 4 | Credit: | 2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester) |
| 5 | Hours Allotted : | 30 Hours |
| 6 | Marks Allotted: | 50 Marks |
| 7 | Course Objectives: (List some of the course objectives) <ol style="list-style-type: none"> 1. To sensitize the students about context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition. 2. To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. 3. To help to study the enriched scientific Indian heritage. 4. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology. | |
| 8 | Course Outcomes: (List some of the course outcomes) <ol style="list-style-type: none"> 1. Learner will understand and appreciate the rich Indian Knowledge Tradition 2. Lerner will understand the contribution of Indians in various fields 3. Lerner will experience increase subject-awareness and self-esteem 4. Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined | |
| 9 | Modules:- | |
| Module 1: (10 Hours) | | |
| <ol style="list-style-type: none"> 1. Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System) 2. Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions) 3. Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE) 4. Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres) 5. Relevant sites in the vicinity of the Institute (Water Management System at Kanheri, Temple Management of Ambarnath, etc.) | | |

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| | Module 2: (10 Hours) | | | |
| | <ol style="list-style-type: none"> 1. Medicine (Ayurveda) 2. Alchemy 3. Mathematics 4. Logic 5. Art of Governance (Arthashastra) | | | |
| | Module 3: (10 Hours) (Select Any FIVE out of the following) | | | |
| | <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy </td> <td style="width: 50%; border: none;"> <ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce </td> </tr> </table> | | <ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy | <ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce |
| <ol style="list-style-type: none"> 1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy | <ol style="list-style-type: none"> 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce | | | |
| 10 | Reference Books | | | |
| | <ol style="list-style-type: none"> 1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa. 2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banrasidas, Delhi 1958. 3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals Society, Calcutta 1956 4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965. 5. MacDonnell A.A- History of Sanskrit literature 6. Winternitz M- History of Indian Literature Vol. I, II & III 7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I. 8. Ramkrishna Mission- cultural heritage of India Vol. I, II & III. 9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III. 10. Keith A.B- History of Sanskrit literature. 11. Varadachari V- History of Sanskrit literature Chaitanya Krishna- A new History of Sanskrit | | | |
| 11 | Continuous Internal Assessment: 20 Marks | Semester End Examination : 30 Marks | | |
| 12 | Continuous Evaluation through: Assignment/ Presentations/ Projects (Group/Individual) / Field Visit Report 10 Marks, class Test / MCQ Test 5 Marks, Overall Conduct and Class Participation 5 Marks | | | |
| 13 | Format of Question Paper: for the final examination Q1. Attempt any TWO Questions out of FIVE. 6 Marks Q2. Attempt any THREE Questions out of SIX 12 Marks Q3. Attempt any THREE Questions out of SIX. 12 Marks | | | |

Sign of the BOS
Chairman
Name of the
Chairman
Name of the BOS

Sign of the
Offg. Associate Dean
Name of the Associate
Dean
Faculty of Interdisciplinary Studies
Name of the Faculty

Sign of the
Offg. Dean
Name of the Offg. Dean
Faculty of
Interdisciplinary Studies
Name of the Faculty

As Per NEP 2020

University of Mumbai



| Syllabus for Basket of OE | |
|--|---------------------|
| Board of Studies in Information Technology | |
| UG First Year Programme | |
| Semester | I |
| Title of Paper | Credits 2/ 4 |
| I. IT_Fundamentals of Computers (Open Elective)[OE] | 2 |
| | |
| From the Academic Year | 2024-2025 |

Name of the Course: IT_Fundamentals of Computer

| Sr.No. | Heading | Particulars |
|---------------|---------------------------------|--|
| 1 | Description the course: | This course is designed to aim at imparting basic level knowledge about computer, input output devices and memory. |
| 2 | Vertical: | Open Elective |
| 3 | Type: | Theory |
| 4 | Credits: | 2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester) |
| 5 | Hours Allotted: | 30 Hours |
| 6 | Marks Allotted: | 50 Marks |
| 7 | Course Objectives (CO): | <p>CO 1. To understand the basic concepts of computer</p> <p>CO 2. To understand the fundamentals of hardware, software and programming</p> <p>CO 3. To understand the concepts of operating system and internet</p> <p>CO 4. To familiarize the student with the basic taxonomy and terminology of computer networks</p> |
| 8 | Course Outcomes (OC): | <p>OC 1. Learners will be able to explain the needs of hardware and software required for a computation task.</p> <p>OC 2. Learners will be able to understand the need of primary and secondary storage</p> <p>OC 3. Learners will be able to understand the concepts of operating system, networking and internet</p> <p>OC4. Learners will be able to understand basic network topologies</p> |
| 9 | Modules: - Module 1: | <p>1.Computer Basics Introduction to Computers: Definition of computer, characteristics of a Computer, History of computers, Generation of Computers. Classification of computers-analog, digital and hybrid. Algorithms, Problem solving using computers</p> <p>2.Input/output Units: Input Devices-Keyboards, Mouse, Scanner, OMR, OCR, Barcode reader, Joystick, Tracker ball, Touch screen, MICR, Output devices-monitor-different types, Printers-Impact and Non-Impact printers, plotter</p> <p>3.Computer Memory: Computer Memory: Elementary Concepts of Sequential and Random Access, Primary Storage Devices, RAM, ROM, Types of ROM-PROM, EPROM, EEPROM. Secondary Storage Devices- Magnetic Disk,</p> |

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| | <p>Magnetic Drum, Magnetic Tape, Hard Disk, CDROM, DVD, Pen drive.</p> <p>4.Computer Languages: Why programming Language? Assembly Language, Higher Level Programming Languages, Compiling High Level Language Program.</p> | |
| | Module 2: | |
| | <p>1. Basics of operating systems: Generations, Types, Structure, Services, System Calls, System Boot, System Programs, Protection and Security Memory management: Main Memory, Swapping, Contiguous Memory Allocation, Paging, Structure of Page Table, Segmentation, Virtual Memory, Demand Paging.</p> <p>2. File system interface: File Concept, Access Methods, Directory Structure, File System Structure, Allocation Methods, and Free-Space Management. Basic DOS (Disk operating system) commands: cd, dir, copy, mkdir, clean etc. Basics of windows operating system, working with utilities of windows operating system like notepad, paint, word pad etc.</p> <p>3. Computer Network: Introduction to Data Communication System and Its Components, Networks, types of Connection and Topologies, LAN, MAN, WAN, et al. Network Models- OSI Models, Layers in OSI Models, TCP/IP protocol.</p> <p>4. Internet and WWW: Introduction to Internet and its Applications, Connecting to the Internet, Client/Server Technology, Internet as a Client/Server Technology, Email, Video-Conferencing, Internet Service Providers, Domain Name Server, Internet Address, Internet Protocols (IP, TCP, HTTP, FTP, SMTP, POP, Telnet), Introduction to Intranet, Internet vs. Intranet vs. Extranet, Advantages & Disadvantages of Intranet. World Wide Web and Its Evolution, Architecture of Web. Uniform Resource Locator (URL), Browsers: Internet Explorer, Netscape Navigator, Opera, Firefox, Chrome, Mozilla.</p> | |
| 10 | Text Books | |
| | <p>1 Rajaraman. V: Fundamentals of Computers, Prentice Hall India,2004 2 Peter Norton's, "Introduction to Computers", 7th Edition, Tata McGraw-Hill, 2010, ISBN: 9780070671201 3. Forouzan, B. A., &Fegan, S. C. New York: "Data communications and networking", McGraw-Hill Higher Education, 2007.</p> | |
| 11 | Reference Books | |
| | <p>1. Computer Basics Absolute Beginner's Guide By Michael Miller and Mike Miller 2. Operating System Concepts, Silberschatz, Ninth Edition, Willey Publication</p> | |
| 12 | Internal Continuous Assessment: 40% | Semester End Examination: 60% |
| 13 | <p>Continuous Evaluation through: Class test of 1 of 15 marks Class test of 2 of 15 marks Average of the two: 15 marks</p> <p>Quizzes/ Presentations/ Assignments: 5 marks</p> | Semester End Examination (30 Marks)– 1 hr duration |

| | | |
|----|---|--|
| | Total: 20 marks | |
| 14 | Format of Question Paper: (Semester End Examination : 30 Marks. Duration:1 hour) Q1: Attempt any two (out of four) from Module 1 (15 marks) Q2: Attempt any two (out of four) from Module 2 (15 marks) | |

**Sign of Chairperson
Dr. Mrs. R. Srivaramangai
Ad-hoc BoS (IT)**

**Sign of the
Offg. Associate Dean
Dr. Madhav R. Rajwade
Faculty of Science &
Technology**

**Sign of Offg. Dean,
Prof. Shivram S. Garje
Faculty of Science &
Technology**

As Per NEP 2020

University of Mumbai



| Syllabus for Basket of OE | |
|--|---------------------|
| Board of Studies in Information Technology | |
| UG First Year Programme | |
| Semester | I |
| Title of Paper | Credits 2/ 4 |
| I. IT_Google Workspace (Open Elective) [OE] | 2 |
| | |
| From the Academic Year | 2024-2025 |

Name of the Course: IT_Google Workspace

| Sr.No. | Heading | Particulars |
|--------|---|--|
| 1 | Description the course : Including but Not limited to: | Google Workspace is a collection of cloud-based productivity tools that are designed to help individuals and organizations to work and collaborate efficiently. This course will provide an introduction to applications such as Gmail, Google Drive, Google meet and Google Calendar Google Docs, Google Sheets, Google Slides, Google Forms, Google Classroom. |
| 2 | Vertical : | Open Elective |
| 3 | Type : | Practical |
| 4 | Credits : | 2 credits |
| 5 | Hours Allotted : | 60 Hours |
| 6 | Marks Allotted: | 50 Marks |
| 7 | Course Objectives(CO): | <p>CO 1. Understand Google Workspace and its applications.</p> <p>CO 2. Gain proficiency in key features of Google workspace application.</p> <p>CO 3. Acquire proficiency in Google workspace to collaborate, manage tasks and communicate effectively.</p> <p>CO 4. Leverage possibilities of Google workspace tolls to enhance productivity and streamline workflow.</p> |
| 8 | Course Outcomes (OC): | <p>OC 1. Manage email communications with Gmail.</p> <p>OC 2. Schedule and organize meetings and events using Google Calendar. Arrange and attend video meetings with Google Meet, Communicate with others using Google Chat.</p> <p>OC 3. Save , manage, and share files with Google Drive.</p> <p>OC 4. Generate and collaborate documents, spreadsheets and presentations.</p> <p>OC 5. Design Google Forms and collect data for surveys . Generate reports based on the collected data and integrate it with other Google Workspace applications.</p> <p>OC 6. Use Google Classroom to digitally organize, distribute, and gather assignments, course materials, and feedback.</p> <p>OC 7. Navigate confidently and make use of the numerous functionalities of Google Maps.</p> <p>OC 8. Able to design, develop, and maintain informative and visually appealing websites using Google Sites.</p> |
| 9 | Modules:- Module 1: | |

1. **Google Workspace & Mastering email communication with Gmail:** Overview of Google Workspace, Setting up a Google account and accessing Google Workspace, Set Profile information and Photo, Send and Receive emails, Organize emails using labels, filters, and stars for easy retrieval and management, Utilize Gmail's advanced features like scheduling emails, snoozing emails, and setting reminders.
 - a. Create a Gmail account. Write a brief email to your friends inviting them to a meeting to discuss a possible industrial visit. Attach a document file with the many options for places to visit.
2. **Google Calendar , Meet and Chat :** Create a new calendar, Create an event in Google Calendar, Set reminders and alarms , Share a Calendar with Other People ,Integrate with Gmail and other apps. Scheduling and managing Google Meet events, Features in Google Meet like screen sharing, chat, annotations and recording, Creating public and private Google Chat rooms ,Inviting and managing participants in Google Chat rooms, Utilizing Chat room features like sharing files, links, and multimedia, pinning messages, and polls.
 - a. Create a new event in Google Calendar for an event happening on a specific date and time. Set a reminder to alert you one day prior to the event. Share your Google Calendar with a specific email address and grant them view-only access.
 - b. Set up a meeting with your project partners, choose the suggested security configurations, and send a meeting invite to the participants via email. Begin the meeting by letting everyone into the meeting room. To demonstrate to them the project's progress, share your screen. Use chats to send brief messages and share relevant documents.
3. **Google Drive :**Managing files and folders in Google Drive, Sharing files and folders with collaborators and setting access permissions.
 - a. Create a project folder in Google drive. Add a PowerPoint presentation detailing project milestones and a Word document with project guidelines to the folder. Share the folder and allow the project team members to edit it.
4. **Google Docs:** Document creation with Google Docs, Apply Basic Formatting to Text , Inserting Images, Creating tables, Format a document with styles, Using Find and Replace, Using Regular Expressions for Advanced Searching, Sharing and Collaborating on files.
 - a. Create a one page document which best describes you. Add the document's heading and page numbers. Make a list of your hobbies using bullet points. Employ formats and typefaces to give the document an elegant look. To highlight your skills, use hyperlinks to other documents in the folder. Include a picture of yourself on the page as well. Add a table with your educational background in it. Write about your positive college experiences by voice typing. After that, translate the document's content into a different language of your choice.
5. **Google Sheets :**Insert, delete and manage sheets , Insert a Function, Format Spreadsheets, Cells, and Ranges, Apply Number Formatting

and Conditional Formatting, Insert and View Notes, Choose Spreadsheet Settings, Merge Cells, Wrap and Rotate Cell Contents, Inserting Objects in Google Sheets, Sort and Filter Data, Apply Data Validation to Your Sheets, Protect Ranges in a Sheet, Protect a Sheet, Create and Manage Macros.

- a. Create a Personal budget sheet, list all your expenses and incomes of the month in the sheet. Use sum function to total the income and expenses. Use IF function to find if the budget is in deficit or not.

Module 2:

1. **Google Slides:** Add a Slide to a Presentation, Import Slides from an Existing Presentation, Understanding and Using Views, Work with Text Boxes, Add Audio and Video to a Slide, Insert Shapes and Word Art, Add a Transition and Animations, Edit a Slide Master, Organize the Slides in a Presentation

- a. Open a new Google Slides presentation titled "Project Presentation". Add slides to provide a summary of your project. Use themes and transitions to make the slide experience better.

2. **Google Forms:** Create a Form, Choose Settings for a Form, Add Questions to a Form, Add Images to a Question, Add a Video to a Question, Import Questions from an Existing Form, Create a Form with Multiple Sections, Control Progression Based on Answers, Add Collaborators to a Form, Preview and Test a Form, Send a Form to Its Respondents, View the Responses to a Form, Analyse form responses and generate reports.

- a. Create a Google Form to accept participation entries for the various events your department is organizing on the annual day. Mention the details of event in the form description. Include a dropdown menu to select the events they wish to participate in. Insert relevant multimedia to make the Google Form attractive.
- b. Create an online evaluation quiz using Google Form. Include a variety of question formats, such as ones with pictures, videos, etc. Assign points to the questions. Share the link with your friends and check out the the summary of the responses.

3. **Google Classroom:** Create and set up a Google Classroom, Add Students and Co-Teachers, Using Google Classroom to share resources, Create assignment, Set due dates and points, Use rubrics for grading, Integrate quizzes created using Google Form with Google Classroom.

- a. Create a Google Classroom for a certain subject that includes a range of topics, resources, and activities. Include resources for each topic, such as Word docs, PowerPoints, and YouTube links. Include elements that encourage participation and interaction, such as assignments and discussions.

4. **Google Maps:** Search on Maps, Different Map Views (Satellite, Terrain, Street View), Customizing Maps, Get to your destination, Sharing Maps with Others.

- a. Use google maps to explore local landmarks in your area. Find directions from your current location to a nearby restaurant. Use Maps to check the places you have visited on a particular day.

| | | |
|----|--|-------------------------------|
| | <p>5. Google Sites: Creating and building simple websites using Google Sites, Adding content, images, and widgets to websites.</p> <p>a. Assume you runs a small business. Create a visually appealing website which includes the following pages: Home page , About the business, Products page, Announcement of discounts.</p> | |
| 10 | <p>Text Books and Online Resources</p> <p>1. Hart-Davis, G. (2021). Teach Yourself Visually Google Workspace. Visual.</p> <p>2. https://support.google.com/a/users#topic=9247638</p> <p>3. https://support.google.com/edu/classroom#topic=10298088</p> <p>4. https://support.google.com/maps/?hl=en#topic=9729258</p> | |
| 11 | <p>Reference Books</p> <p>1. Team, Z. (2017). The Ultimate Guide to G-Suite. Lean Pub G-Suite.</p> <p>2. Iyer, b. (2022). Google workspace user guide: a practical guide to using google apps efficiently while integrating them with your data.</p> | |
| 12 | Internal Continuous Assessment: 40% | Semester End Examination: 60% |
| 13 | Continuous Evaluation through: Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3) | |
| 14 | <p>Format of Question Paper: Duration 2 hours. Certified copy of Journal is compulsory to appear for the practical examination</p> <p>Practical Slip:</p> <p>Q1. From Module 1 13 marks</p> <p>Q2. From Module 2 12marks</p> <p>Q3. Journal and Viva 05 marks</p> | |

Sign of Chairperson
Dr. Mrs. R. Srivaramangai
Ad-hoc BoS (IT)

Sign of the
Offg. Associate Dean
Dr. Madhav R. Rajwade
Faculty of Science &
Technology

Sign of Offg. Dean,
Prof. Shivram S. Garje
Faculty of Science &
Technology

AC –28.06.2024

Item No. – 5.5 (N)

University of Mumbai



Syllabus for Extension Work in Vertical VI - CC

Board of Studies in Extension Work

UG First Year Program

Semester

I

Title of Paper

Credit

Extension Work

2 Credits

From the Academic Year

2024-25

Introduction

The National Education Policy (NEP) 2020 is a comprehensive framework introduced by the Government of India to revamp the country's education system. It has replaced the previous National Policy on Education, which has aim to ensure universal access to quality education from preschool to higher education, including vocational education. NEP 2020 emphasizes a more holistic, multidisciplinary, and flexible curriculum which lay emphasis on conceptual understanding rather than rote learning allowing students to choose subjects across disciplines without strict boundaries.

The National Education Policy (NEP) 2020 of India addresses the role of higher education institutions in fostering community engagement and extension work. It highlights the social responsibility of higher education institutions towards their communities. It encourages institutions to engage with local communities, address societal challenges, and contribute to sustainable development. The policy promotes the implementation of outreach programs by higher education institutions to disseminate knowledge, provide services, and support community development. These programs may include literacy campaigns, career development programs, social issues awareness programs, health and hygiene initiatives, skill development workshops, and technology-oriented activities. The policy suggests integrating extension work into the curriculum of higher education programs. This allows learners to gain practical experience, develop leadership skills, and contribute to community development while pursuing their studies. It recognizes incentives to encourage active engagement in community service and extension activities.

Overall, NEP 2020 recognizes the significant role of higher education institutions in promoting community engagement, social responsibility, and sustainable development through extension work. By integrating extension activities into their mission and operations, institutions can contribute in building inclusive and resilient societies.

Extension work in the context of education refers to the activities and programs conducted by educational institutions to engage with communities, address societal needs, and promote social development.

Aim of Extension Work under NEP:

- Extension work aims to identify and address the specific needs and challenges faced by communities. NEP 2020 encourages higher education institutions to engage with local communities and contribute to their development by offering programs and services that

address social needs, such as literacy programs, health awareness campaigns, and vocational training.

- Extension work aims to empower communities by providing them with the knowledge, skills, and resources they need to address their own requirements and improve their quality of life.

Key objectives of Extension Work under NEP:

- To ensure equal access to quality education and educational opportunities to aspirants.
- To support the government initiatives in achieving universal foundational literacy and numeracy as per sustainable development program.
- To organize remedial programs to address the learning breaches among the youth and provide unending education opportunities.
- To offer more holistic, multidisciplinary, and flexible curricular activities with an emphasis on conceptual understanding and personality development.
- To offer a wide range of activities & promote critical thinking, creativity and innovation.
- To provide aspirants with multiple pathways for skill development and employment.
- To implement outreach programs to disseminate knowledge, provide services, and support community development.

Extension Work Activities:

Extension Work activities introduced by DLLE are a crucial aspect of the educational environment, offering multifaceted benefits that extend beyond academic learning. Many extension activities focus on social issues, sustainability, and environmental conservation. These activities educate the communities on sustainable practices which promote inclusivity and social justice. These activities focus especially on training women in various skills, including entrepreneurship and digital literacy through various vocational skill-oriented projects offered by the department. These activities have significantly contributed to skill development among community members, leading to improved employment opportunities and personality development. Learners participate in extension work activities as part of their curriculum, to gain practical experience and to contribute to community development. Thus, engaging in extension work fosters a sense of social responsibility and civic engagement among the learners and facilitators.

THE EXTENSION DIMENSION (Reach to Unreached)

The college students are enrolled for extension work projects and perform various activities for the **social awareness based on various issues / problems in the society such as Save Girl Child, Pollution, Aids, Global Warming, Environment, Tree Plantation, Importance of Education, Illiteracy, Child Labour, Dowry Deaths, Malnutrition, Watershed Management and so many.** The students are creating awareness about these social problems / issues through various activities such as Street Play, Exhibition, Poster Making, Songs, Speech, Survey, Elocution, and participation in Seminar & Conferences. For this purpose, students are going to remote areas and involve the community and make them aware of our role in eradicating social problems faced by the society and trying to convince the people human duties as an ideal citizen.

To facilitate the sensitization of the student to the socio-cultural realities, the Department offers extension work projects encompassing social issues for the student. There are many Extension Work Projects being offered by the department under the two different units for enhancing the employability and IT skills of the student. The projects are given below for which the details are available on DLLE website at www.mudlle.ac.in.

I) Vocational Career Oriented Projects

1. Career Project [CP]
2. Industry Orientation Project [IOP]
3. Anna Poorna Yojana [APY]
4. Skill Development (SD)

II) Community Oriented Projects

1. Population Education Club (PEC)
2. Survey Research
3. Education for All (EFA- NIOS, IDOL)
4. Environment Education
5. Civic Sense (CS)
6. Consumer Guidance

Given below are the activities / programs to be conducted by the colleges as a part of 10 Extension Work Projects as listed above. The learner will select any one extension work project for this academic year and participate in following activities to complete 60 hours of activities during Semester I in this academic year.

ACTIVITIES FOR SEMESTER I = TOTAL 60 HOURS – 2 Credits

1. Exhibit your talent (Talent Search Program) **(practice session to presentation-05 hours)**

A talent search program is a critical component of modern human resource management that compels sensitization of self-awareness. By systematically identifying, attracting, and nurturing talent, the colleges can build a workforce that is capable, diverse, and aligned with their strategic goals to achieve objectives of extension work. The following talents / skills are expected from learners to conduct training, extension work and field outreach activities as per the project assigned to the students. (Organization, Crowd control, Storytelling, Stage performance (singing, acting, musical instrument playing), Script writing, Poetry composition, Drawing & painting, Collage, Drafting and writing report, PPT presentation and Video Making.

2. Organizing & Participation in Training Session and Note Making **(05 hours)**

Every learner should attend the training session organized by their college for orientation of annual extension work program. Attendance is compulsory. In this session the learners will be oriented about all the extension work projects followed by question-and-answer session. The learner must read resource material and guidelines carefully and understand the structure Extension Work under NEP 2020 and accordingly plan for participation in various programs, college level and field outreach activities. Documentation of the activity and report preparation needs to be completed by the learners.

3. Self- Introductory Video / Stage Performance **(practice session to presentation-05 hours)**

All learners enrolled in Extension Work can make self-introductory video or stage performance (3-4 minutes duration) stating his / her name, college, areas of interest, reason to join DLLE, goals, why did he / she choose the particular project, how will he/she perform & achieve his/ her objectives etc. followed by 2 page report writing.

4. Participation in Project /Activity (as per selected extension work project) (35 hours)

- Organize and participate in programs related to projects / government policies.
- Participation in
 - Seminar /conferences, discussion sessions, debate, rallies
 - Competitions (essay/creative writing, elocution, poster/ video/ rangoli making etc.
 - Extension Work group activities of other groups in the college.
- Prepare your PPT, design your posters / charts.
- Survey / short term academic courses / innovative programs.

Learners should perform and participate in the activities as stated in the extension work project chosen by him / her and strictly follow the guidelines. All the programs must be related to extension work projects to fulfil the DLLE objectives.

5. Report Writing and Final submission of projects / report (10 hours)

- Every learner will prepare final report as per format given by DLLE
- Present your report during the college program.
- College will organize a program in the hall / classroom for all learners and give them opportunity to present their report with PPT presentation followed by question answer session / test / interview by the college.

Monitoring and Evaluation:

Monitoring and Evaluation will be conducted by College Teacher and Field Coordinators (Senior Teachers in Extension Work) deputed by DLLE on the basis of attendance, punctuality, completion of hours, participation in programs and proficiency in required skill sets, feedback and student's overall performance and additionally on the basis of written report and presentations. Approval of Principal, Field Coordinator and Director, DLLE will be final for granting academic credit to the students.

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