Shri Vile Parle Kelavani Mandal's

MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE and AMRUTBEN JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS)

NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),
Granted under RUSA, FIST-DST and -Star College Scheme of DBT, Government of India,
Best College (2016-17), University of Mumbai

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: Accounting-I

Semester I

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

PROGRAMME SPECIFIC OUTCOMES (PSO'S)

On completion of the B.Com (Hons), the learners should be enriched with knowledge and be able to-

Program Specific Outcome (PSO)

PSO – 1: Leaners will gain thorough systematic and subject skills within various disciplines

of commerce, business, accounting, economics, finance, auditing and marketing.

PSO – 2: Learners will demonstrate values and the role of accounting in society and business.

PSO – 3: Learners will learn relevant financial accounting career skills, applying both

quantitative and qualitative knowledge to their future careers.

PSO – 4: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO – 5: Leaners will acquire the skills like effective communication, decision making,

problem solving in day to day business affaires

PSO – 6: Learners will be able to demonstrate progressive learning of various tax issues

and tax forms related to individuals. Learners will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PSO – 7: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO – 8: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

Preamble

This course is designed to acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

a) Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
		Total Marks	75

Signature

HOD

Signature

Approved by Vice –Principal

Signature

Approved by Principal

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons)					Semester: I	
Course: ACCOUNTING - I					Course Code:	

Teaching Scheme					Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit		Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
6			6		25	75

Learning Objectives:

LO1: To understand the provisions of the AS 1, 2, 10 and 22.

LO2: To learn how to maintain books of account of a company and to prepare and present the financial statements of a Company.

LO3: To understand meaning and accounting for pre incorporation profit or loss.

LO4: To learn the meaning of term investment and compute the carrying amount of investments

LO5: To learn various methods of accounting for hire purchase transactions.

LO6: To understand the need for Departmental Accounting and allocate common expenditures of the organization among various department on appropriate basis.

Course Outcomes: After completion of the course, learners would be able to:

CO1: Explain and apply accounting standards 1,2, 10 and 22 for preparation and presentation of financial statements.

CO2: Prepare final accounts of companies as per Indian Companies Act 2013 and accounting for bonus issue and right issue including cash flow (AS 3)

CO3: Compute profit or loss prior to incorporation and accounting treatment

CO4: Account for investments as per AS 13

CO5: Apply the concepts of Hire Purchase and Instalment sale transaction for accounting purpose

CO6: Deal with inter- departmental transfers and their accounting treatment along with allocation of expenditures among departments on appropriate basis.

Outline of Syllabus:

Module	Description	No of Hours
1	Process of formulation of accounting standards and framework for preparation and presentation of financial statements and Application of AS 1, 2,10,22	22
2	**Company Accounts – I** a) Profit/Loss prior to Incorporation b) Accounting for bonus issue and right issue	12
3	**Company accounts-II** Preparation of financial statements (including managerial remuneration) including cash flow (AS-3)	26
4	Accounting for Investments (AS -13)	10
5	Hire purchase and Instalment sale transactions Departmental Accounting	20
	TOTAL	90

Unit	Topic	No. of Hours/Credits
Module 1	**Process of formulation of accounting standards and framework for preparation and presentation of financial statements** **Application of AS (1, 2,10, 22)** AS 1: Disclosure of Accounting Policies AS 2: Valuation of Inventories AS 10: Property, Plant and Equipment AS 22: Accounting for Taxes on Income	22
Module 2	**Company Accounts – I** **a) Profit /Loss prior to Incorporation** **b) Accounting for bonus issue and right issue**	12
Module 3	**Company accounts-II** **Preparation of financial statements (including managerial remuneration) including cash flow (AS-3)**	26
Module 4	**Accounting for Investments (AS -13)**	10
Module 5	**Hire purchase and Instalment sale transactions** **Departmental Accounting**	20

Essential Reading:
1. Padhuka Series for CA Inter Accounting

Supplementary Reading:
1. Tulsiyan for CA Inter Accounting
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
4. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
5. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial
6. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
7. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
8. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
9. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

10. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back
11. Compendium of Statement and Standard of Accounting, ICAI.
12. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Financial Accounting by Williams , Tata Mc. Grow Hill and Co. Ltd., Mumbai
14. Company Accounting Standards by ShrinivasanAnand, Taxman.
15. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
16. Introduction to Financial Accounting by Horngren, Pearson Publications.
17. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
18. Students' Guide to Accounting Standards by D S Rawat, Taxmann

Note:

If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the college.

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Program: B.COM(Hons)

Course: COST AND MANAGEMENT ACCOUNTING - I

Semester I

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

This course is designed
(a)   To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.

(b) To develop an understanding of cost accounting statements.

(c)   To acquire the ability to apply cost information for cost ascertainment, planning, control and decision making.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

a) Details of Continuous Assessment (CA)
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination
75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
		Total Marks	75

Signature 9/2/22

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HOD

Approved by Vice –Principal

Approved by Principal

Program: B.Com(Hons)					Semester: I	
Course: COST AND MANAGEMENT ACCOUNTING - I					Course Code:	
Teaching Scheme				Evaluation Scheme		
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)		Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25		75

Learning Objectives:

LO1: To understand various elements of cost, classification of cost according to functions and ascertainment of cost.

LO2: To learn how to prepare cost sheet/statement for production of goods and providing of services

O3: To describe Unit costing, Job costing and Batch costing methods

O4: To discuss the various inventory control techniques, understand EOQ to determine optimum order quantity and determination of various stock levels

LO5: To state the meaning and importance of employee (labour) cost in an organization.

LO6: To state the accounting and control of Production, Administrative, Selling and Distribution Overheads.

LO7: To discuss cost Allocation under ABC

LO8: To identify the ledgers maintained under Integral and Non-Integral Accounting system.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Lists the various elements of cost, classify cost according to functions and ascertain cost.

CO2: Prepare cost sheet/statement for production of goods and providing of services

CO3: Differentiate between Unit Costing, Job Costing and Batch Costing

CO4: Apply the various inventory control techniques, compute EOQ and determination of various stock levels.

CO5: Compute various methods of remuneration and incentive system in calculation of wages, bonus, etc.

CO6: Allocate, apportion and absorb Production, Administrative and Selling and Distribution overheads.

CO7: Relate different levels of activities under ABC

CO8: Differentiate between Integral and Non-Integral Accounting system of Accounting

Outline of Syllabus:

Module	Description	No of Hours
1	**Overview Of Cost and Management Accounting** -Introduction To Cost and Management Accounting -Elements Of Cost And Preparation Of Cost Sheets - Methods of Costing a) Single output/Unit costing	16

	b) Job costing c) Batch Costing	
2	Material Cost	10
3	Employee Cost	09
4	Overheads and Activity Based Costing	16
5	Recording And Accounting Of Costs	09
	TOTAL	60

Unit	Topic	No. of Hours/Credits
Module 1	Overview of Cost and Management Accounting	16
	(i) Introduction to Cost and Management Accounting	
	a) Objectives and Scope of Cost and Management Accounting,	
	b) The users of Cost and Management accounting information- Functions of management accounting.	
	c) Role of cost accounting department in an organisation and its relation with other departments.	
	d) Installation of Costing System	
	e) Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.	
	f) Cost terms and Concepts	
	g) Cost Reduction and Cost Control	
	h) Elements of Costs	
	i) Cost behavior pattern, Separating the components of fixed, variable, semi- variable and step costs.	
	j) Methods of Costing, Techniques of Costing.	
	k) Cost Accounting with use of Information Technology.	
	(ii) Elements of Cost and preparation of Cost Sheets	
	a) Functional classification and ascertainment of cost	
	b) Preparation of Cost Sheets for Manufacturing sector and for Service sector	

	iii) Methods of Costing (a) Single Output/ Unit Costing (b) Job Costing: Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing. (c) Batch Costing: Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.	
Module 2	Material Cost a) Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification, b) Valuation of material receipts, c) Inventory control- - Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level, - Determination of Optimum Order quantity- Economic Order Quantity(EOQ), - Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios, d) Inventory Accounting	10
Module 3	Employee Cost a) Attendance and Payroll procedures- - Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites. b) Employee Cost Control c) Employee Turnover- Methods of calculating	09

	employee turnover, causes of employee turnover, effects of employee turnover. d) Utilization of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs. e) Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan)	
Module 4	Overheads a) Functional analysis- Factory, Administration, Selling, Distribution, Research and Development. b) Behavioral analysis- Fixed, Variable and Semi-Variable. c) Allocation and Apportionment of overheads using Absorption Costing Method. d) Factory Overheads- Primary and secondary distribution, e) Administration Overheads- Method of allocation to cost centres or products, f) Selling and Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion. g) Treatment of Research and development cost in cost accounting. h) Activity Based Costing (ABC)	16
Module 5	Recording and Accounting of Costs a) Non-integrated Cost Accounting system-Ledger under non-integral system b) Integrated (Cost and Financial) Accounting system- Ledgers under integral system. c) Difference between the Non- integrated and Integrated Accounting system.	09

	d) Reconciliation of profit as per Cost and Financial Accounts (under Non- Integrated Accounting System).	

Essential Reading:

1. Padhuka's Cost Accounting and Financial Management- A Practical Guide by CA B Saravana Prasath.
2. Study Material for Cost and Management Accounting by ICAI

Supplementary Reading:

1. Cost Accounting by P C Tulsian- the Mc Graw Hill Companies

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UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: INCOME TAX LAW -I

Semester I

**Choice Based Credit System (CBCS) with effect from the
Academic year 2022-2023**

Preamble

This course is designed to develop an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations and address application oriented issues.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:
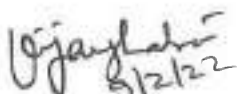
a) **Details of Continuous Assessment (CA)**
   25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) **Details of Semester End Examination**
   75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
		Total Marks	75

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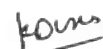
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HOD

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SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons)				Semester: I	
Course: INCOME TAX LAW -I				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75

Learning Objectives:

LO1: To comprehend and appreciate the meaning of the important terms used in the Income Tax Act, 1961

LO2: To comprehend the meaning of salary, profits in lieu of salary, allowances, perquisites and various retirement benefits

LO3: To comprehend when income is chargeable under the head "Income from House Property"

O4: To identify the expenditures/payments which are admissible as deduction or not admissible, .amine receipts which are deemed to be chargeable to the head "Profits and Gains of Business or Profession"

LO5: to identify the income, which are chargeable to tax under the head "Income from other sources"

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Apply the relevant provisions to determine the total income of a person based on his residential status.

CO2: Compute the income chargeable to tax under the head Salaries

CO3: Compute income from house property for different categories of house property

CO4: Compute the business /professional income by applying provisions and allowing permissible deductions.

CO5: Compute the income chargeable to tax under the head"Income from other sources"

Outline of Syllabus:

Module	Description	No of Hours
1	Basic concepts, Residential Status and Scope of Total Income (including exempt income)	12
2	Income From Salaries	14
3	Income from House Property	10
4	Income from Business or Profession	18
5	Income From Other Sources	06
	TOTAL	60

Unit	Topic	No. of Hours/Credits
Module 1	Basic concepts, Residential Status and Scope of Total Income (including exempt income) **Basics Concepts** (i) Income-tax law: An introduction (ii) Important definitions in the Income-tax Act, 1961 (iii) Concept of previous year and assessment year (iv) Basis of Charge and Rates of Tax **Residential Status and Scope of Total Income** (i) Residential status (ii) Scope of total income Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts) (i) Incomes not included in total income (ii)Tax holiday for newly established units in Special Economic Zones	12
Module 2	Income From Salaries	14
Module 3	Income from House Property	10
Module 4	Income from Business or Profession	18
Module 5	Income From Other Sources	06

Essential Reading:

1. Padhuka Series for CA Inter Taxation For assessment year 22-23
2. CA Inter Taxation Group I Study Material

Supplementary Reading:

1. Student's Guide to Income Tax by Singhania

2. Students' Guide on Income Tax, Goods and Services Tax by T.N.Manoharan

3. Systematic Approach to Taxation by Ahuja – Gupta

Provisions of law as in force on 1st May of the Academic year will be applicable for that Academic Year.

Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the College. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute

Consequential/corresponding amendments made in the provisions of the Income-tax law and covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. The specific inclusions/exclusions may also arise due to additions/deletions every year by the annual Finance Act.

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Program: B.COM(Hons)

Course: MATHEMATICAL AND STATISTICAL TECHNIQUES-I

Semester I

Choice Based Credit System (CBCS) with effect from the
Academic year 2022-2023

Preamble

The Syllabus covers the prerequisites of Business Mathematics and Statistics.

Business Mathematics covers the topics such as Permutation and Combination, Functions, Derivatives and their applications, Interest and Annuity.

Business Statistics covers the topics such as Measures of Central Tendencies, Measures of Dispersion, Elementary Probability Theory, Decision Theory, Correlation and Regression, Time Series and Index Numbers, Elementary Probability Distributions.

Both the courses of (Semester-I and Semester-II) are compulsory for the students offering Mathematics as a single major subject.

Mathematics and Statistics Applications are very important for the students of Bcom Hons course as professional work in future will demand analytical and quantitative skills.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

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a) Details of Continuous Assessment (CA): 25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1.	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
2.	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
3	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
4	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
5	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
	Total Marks		75

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Approved by Vice –Principal

Approved by Principal

Program: B.Com(Hons)					Semester: I	
Course: Mathematical and Statistical Techniques -I					Course Code:	

Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75

Learning Objectives:

1. To equip learners with basic Mathematical and Statistical tools.

2. To make the learners aware of applications of Mathematical and Statistical Techniques in Business and Finance

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Apply different measures of central tendency and dispersion.

CO2: Apply the concept of correlation and regression between 2 variables and quantitative measurement of correlation including the interpretation of positive, negative and zero correlation.

CO3: Compute and compare 2 ratios, Apply the properties of proportion and how to use the, apply laws of Indices which facilitates their easy applications, Solve logarithms problems,

CO4: Apply the concept of interest, related terms and computation thereof.

CO5: Find out an element of these special sequences and how to find sum of these sequences.

Outline of Syllabus:

Module	Description	No of Hours
1	Measures of Central Tendency and Measures of Dispersion	16
2	Correlation and Regression	10
3	Ratio, Proportion, Indices, Logarithms and Sets	12
4	Time Value of Money	12
5	Sequence and Series	10
	TOTAL	60

Unit	Topic	No of Hours
Module 1	**Measures of Central Tendency and Measures of Dispersion** • Definition of Central Tendency • Criteria for an ideal measure of Central Tendency • Arithmetic Mean • Median – Partition Values • Mode • Geometric Mean and Harmonic Mean • Definition of Dispersion. • Range • Mean Deviation • Standard Deviation ☐ Quartile Deviation	16
Module 2	**Correlation and Regression** • Bivariate Data • Correlation Analysis • Measures of Correlation • Regression Analysis • Properties of Regression Lines	10
Module 3	**Ratio , Proportion , Indices , Logarithms and Sets** • Ratio • Proportion • Indices • Logarithms • Sets and Venn Diagram	12
Module 4	**Time Value of Money** • Introduction • Definition of Interest and some other Related Terms • Simple Interest and Compound Interest • Effective Rate of Interest • Annuity • Future Value • Present Value • Annuity and its types • Applications of Annuity • Compound Annual Growth Rate (CAGR)	12
Module 5	**Sequence and Series** • Arithmetic Progression, Geometric Progression , Harmonic Progression • Word Problems on Arithmetic Progression, Geometric Progression • Arithmetic Mean , Geometric Mean , Harmonic Mean • Series	10

Essential Reading:

1. Padhuka Series for CA Foundation for Business Mathematics

Supplementary Reading:

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000.

2. Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition.

3. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand and Sons, 2006.

4. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987.

5. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996.

6. Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India.

7. Investments By J.C. Francis and R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000.

8. Indian Mutual Funds Handbook : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 and Annexures 1.1to 1.3.

9. STATISTICS by Schaum Series

10. Statistics - Theory, Method and Applications D.S.Sancheti and V. K. Kapoor

Shri Vile Parle Kelavani Mandal's

IITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE and AMRUTBE
JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS   (AUTONOMOUS)
NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),
Granted under RUSA, FIST-DST and -Star College Scheme of DBT, Government of India,
Best College (2016-17), University of Mumbai

Affiliated to the
UNIVERSITY OF MUMBAI

Program: BCOM(Hons)

Course: Microeconomics

Semester I

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

9|2|22

Preamble

Business Economics course is an integral part of the composite Bachelor of Commerce programme. The programme is designed to develop theoretical and application skills of students to enable them to be absorbed in the corporate world and pursue higher studies in management, accountancy, commerce and economics. The course in Microeconomics has been designed to equip students with an understanding of the dynamics of economic principles that guide business decision making at micro level.

In order to fulfil the above requirements, the course has been designed to include application based topics along with the fundamental theories of microeconomics. Topics like Demand Forecasting, Break even analysis and Game Theory have been included to develop decision making skills.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

a) **Details of Continuous Assessment (CA)**

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Class Test	15 marks
Component 2 (CA-2)	Class Test / Assignment	10 marks

b) **Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	**Answer in Brief** (Any 2 out of 3)	16	16
2	**Answer in Brief** (Any 2 out of 3)	16	16
3	**Answer in Brief** (Any 2 out of 3)	16	16
4	**Answer in Brief** (Any 2 out of 3)	16	16
5	**A) Case Study/Application Based question** (05) **B) Short Notes (Any 2 out of 3)** (06)	11	11
		Total Marks	75

Signature

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

Program: B.Com(Hons)				Semester: I	
Course: Microeconomics				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
03	-	-	03	25	75

Learning Objectives:

1. To introduce Business Economics as an applied area of Economics.
2. To help learners understand how the basic concepts in economics can be used in business decision making
3. To provide a link between economic concepts and real world problems through cases and examples
4. To develop a foundation for understanding macroeconomics, international economics and public economics at a later stage

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand the fundamentals of microeconomics

CO2: To analyse cause-effect relationship between economic variables

CO3: To solve numerical problems based on economic concepts

CO4: Understand application of economics to business decision making

CO5: Analyse and understand market competition

Outline of Syllabus:

Module	Description	No of Hours
1	Demand, Supply and Market Equilibrium	10
2	Theory of Production and Costs	10
3	Perfect Competition and Monopoly	15
4	Monopolistic Competition and Oligopoly	10
	Total	45

DETAILED SYLLABUS		
Module I:	**Demand, Supply and Market Equilibrium** • Meaning of Demand, Individual and Market demand, Demand function, Law of demand, Demand schedule and demand curve, Movement and shift in demand curve, Supply and Supply function, Nature of supply curve, Competitive market equilibrium, Changes in market equilibrium, Nature of demand curve under different markets. • Meaning of Elasticity of Demand, Degrees of price elasticity of demand, Measurement of Price elasticity – Mid-point method: Calculating percentage changes, Arc elasticity of demand, Total revenue and price elasticity of demand, Types of elasticity of demand- Income elasticity, Cross elasticity and Promotional elasticity of demand, Determinants of price elasticity of demand, Significance of elasticity of demand in business decision making. Numerical problems on elasticity of demand. • Meaning and Significance of demand forecasting, Types of demand forecast, Steps in demand forecasting, Methods of demand forecasting – Survey and Statistical Methods, (numerical illustrations on trend analysis and simple linear regression)	10 lec
Module II:	**Theory of Production and Costs** • Production function: Relationship between Inputs and Output –Concepts of Product - Law of Variable Proportions – Three stages of the Law of Variable Proportions – Causes of Diminishing Returns to a Factor – The Stage of Operation – Applicability of the Law of Diminishing Returns – Technological Progress and Diminishing Returns. • Isoquants – Properties of Isoquants, Isoquants of Perfect Substitutes and Complements, Iso-Cost Line, The economic region of production and Ridge Lines, Least Cost Factor Combination: Producer's Equilibrium, Expansion Path, Laws of returns to scale- Economies and diseconomies of scale. • Various cost concepts and production cost curves with slopes and their interrelationship, derivation of long run average cost curve. (Hypothetical numerical problems).	10 Lec
Module III:	**Perfect Competition and Monopoly** • Revenue structure under perfect and imperfect markets, Break even analysis (with business application) • Features of perfect competition, Firm's equilibrium under perfect competition: Total revenue and Total Cost approach, MR-MC approach, Short run equilibrium of a firm under perfect competition– Super-normal profits, Normal profits, Loss, Shut-down point, Long run equilibrium of a firm and industry under perfect competition. • Features of Monopoly, Sources of monopoly power, Short run equilibrium under Monopoly, Long run equilibrium of a firm under	15 Lec

	monopoly. Price discrimination – Meaning, Degrees of price discrimination, Equilibrium of a price discriminating monopolist, International price discrimination.	
Module IV:	**Monopolistic Competition and Oligopoly** • Characteristics of Monopolistic Competition, Product differentiation and Monopolistic Competition, Selling cost and Advertising, Selling costs and Production Costs, Role of selling costs under monopolistic competition, Effects of Selling costs, Excess capacity under Monopolistic competition, Causes of Excess capacity, Monopolistic competition and Economic efficiency, Comparison of Perfect competition and monopolistic competition - case studies. • Characteristics of Oligopoly, Price Leadership model, Types of Price Leadership, Kinked demand curve theory of Oligopoly, Critical appraisal of Kinked Demand Curve Theory, Oligopoly and Cartel, Types of Cartel. • Game theory: Cooperative and Non-Cooperative Games – Dominant strategy – Choice of an Optimal Strategy in the Absence of Dominant Strategy – The Nash Equilibrium - Prisoner's Dilemma and Oligopoly Theory, case studies.	10 Lec

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Reading:

1. Principles of Microeconomics by H.L Ahuja 22e, S Chand Publication.

2. Gregory Mankiw Principles of Economics, South-Western College Publishing; 7th edition December 2013

Supplementary Reading

1. Paul A. Samuelson and William D. Nordhaus Microeconomics, McGraw Hill Education, 19th edition

2. Dominick Salvatore (adapted by Rakesh Shrivatsava) Managerial Economics: Principles and Worldwide Application, OUP, New Delhi 7th edition

3. Frank Robert.H, Bernanke. Ben S., Principles of Economics, McGraw Hill Education

4. H.L. Ahuja, Advanced Economics Theory, S. Chand and Co Ltd 2017

5. Paul Keat, Philip. K. Young and Sheejata Banerjee Managerial Economics, Pearson Education, 2016

6. William A. McEachern and Simrit Kaur, Micro ECON : A South-Asian Perspective, Cengage Learning, 2018

7. Jeffery M Perloff, Microeconomics 7th edition Pearson education 2019

8. Robert Pindyck and Daniel Rubinfeld Microeconomics 8th edition, Pearson education

9. D.D. Chaturvedi and S.L Gupta Business Economics: Theory and Application.

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UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: BUSINESS LAW - I

Semester I

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben Jivanlal College of Commerce & Economics (AUTONOMOUS)

Preamble

Subject of Business Law is introduced at F.Y.B.com (Hons) level which will help the students to gain knowledge of general Business Law prevailing in India. The students will get the knowledge of legal framework for doing business in India. Syllabus is introduced in Semester Pattern for understanding of the subject in proper manner

SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben Jivanlal College of Commerce & Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:
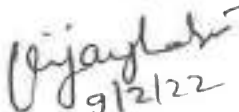
a) Details of Continuous Assessment (CA)
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 arks

b) Details of Semester End Examination
75% of the total marks per course. Duration of examination will be two and half hours.
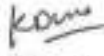
Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
	Total Marks		75

Signature 9/2/22

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben Jivanlal College of Commerce & Economics (AUTONOMOUS)

Program: B.Com(Hons)		Semester: I	
Course: BUSINESS LAW -I		Course Code:	

Teaching Scheme					Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit		Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3		25	75

Learning Objectives:
1. To acquaint the learners with general Business Laws
2. To acquaint the learners with the legal framework influencing business decisions and operations
3. To enable the learners to apply the provisions of business laws in business activities.

Course Outcomes:
fter completion of the course, learners would be able to:
O1: Know and understand the existing commercial laws and its applications.

CO2: Apply the court proceedings.

CO3: Understand the different aspects of Corporate and other laws

Outline of Syllabus:

Module	Description	No of Hours
1	**Indian Contract Act, 1872**	15
2	**The Sales of Goods Act,1930**	12
3	**The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008**	10
4	**The Companies Act, 2013**	08
	TOTAL	45

Unit	Topic	No. of Hours/Credits
Module 1	**Indian Contract Act, 1872** An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract.	15
Module 2	**The Sales of Goods Act, 1930** Formation of the contract of sale, Conditions, and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.	12
Module 3	**The Indian Partnership Act, 1932- and The Limited Liability Partnership Act, 2008** **Indian Partnership Act, 1932** General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm. **The Limited Liability Partnership Act-** Introduction- covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations.	10
Module 4	**The Companies Act, 2013** - Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management	8

Essential Reading:

1. Padhuka Series for CA Foundation For Business Laws

Supplementary Reading:

1. Law of Contract: Avatar Singh, Eastern Book Company.

2. Mercantile Law: by M.C.Kucchal.

3. Business Law : N.D.Kapoor

4. The Law of Contract: An Outline by Dr.Nilima Chandiramani, Avinash Publications.

5. Guide to the Companies Act, 2013 by A Ramaiya , Lexis Nexis.

6. Company Law by G.K.Kapoor.

7. Company Law by N.D.Kapoor.

8. Company Law by P.C. Tulsian.

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UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: BUSINESS COMMUNICATION

Semester I

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

UNESCO outlined the purpose of communication as "Communication maintains and animates life. It creates a common pool of ideas, strengthens the feeling of togetherness through exchange of message and translates thought into action." Business Communication has evolved into one of the key factors in the aspect of organizational operations and the wellbeing and growth of an organization is dependent on smooth communication process across the organization. Professional success of an individual is also significantly impacted by the effectiveness of that person's communication. Business Communication is a means by which behaviour is modified, change is effected, information is made productive and goals are achieved. This paper will delineate various communication tools utilized by the organizations to become an open system interacting with its environment. The paper will also consider various modern advancements in technological tools which has changed the dynamics of communication for individuals and establishments. The paper will similarly help the learners to determine the right tools to use for professional communication and achieve proficiency in all the four skills of communication viz. reading, writing, speaking and listening.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

a) Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1.	Short notes any three out of five (sub units *a, b, c* of Unit 2)	15	15
2.	Long questions any two out of three (sub units *d, e, f, g* from Unit 2)	20	20
3	Notice, Agenda and Minutes	10	10
4	Report/Article writing (Any one out of two)	10	10
5A	Email job application with resume	10	10
5B	Formal letters (Any two out of four)	10	10
	Total Marks		**75**

Signature   Signature   Signature

HOD   Approved by Vice –Principal   Approved by Principal

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons)				Semester: I	
Course: Business Communication				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75

Learning Objectives:

  a. To familiarize the learner with the processes and channels of communication which links an organization with its internal and external world
  b. To help the learner understand the significance of the potency of effective communication in professional world
  c. To sensitize the learner to the business ethics that organizations must comply with in business world
  d. To acquaint the learner with rapidly changing communication technology
  e. To hone the learner's soft skills required for successful professional life

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Enhance his/her communication skills to meet the challenges of the professional world and achieve success in his/her professional goals and contribute to the growth of the organization he/she is employed with.

Outline of Syllabus:

Module	Description	No of Hours
1	Functional Grammar and Writing Skills	10
2	Theory of Communication	15
3	Business Writing	10
4	Official Correspondence	10
	TOTAL	45

Unit	Topic	No. of Hours/Credits
Module 1	**Functional Grammar and Writing Skills (To be taught and tested in tutorials)** a) Types of sentences b) Sentence and clause structures c) Direct – indirect speech d) Active Passive Voice e) Vocabulary f) Comprehension g) Note making h) Precis Writing	10
Module 2	**Theory of Communication** a. **Concept of Communication**: Meaning, Definition, Process, Need, Feedback b. **Types of Communication**: Verbal and Non-Verbal (including Visual) c. **Channels of Communication**: Formal and Informal: Vertical, Horizontal, Diagonal, Grapevine d. **Problems in Communication/ Barriers to Communication:** Physical or Environmental, Semantic or Language, Socio-Cultural and Psychological Barriers; Ways to Overcome these Barriers e. **Listening Skills:** Hearing vs Listening, Types of Listening, Barriers to Listening, Overcoming barriers to listening f. **Emotional Intelligence:** Emotional Intelligence (EQ), Benefits of Emotional Intelligence, Skills required to Practice Emotional Intelligence: self-management, self-awareness, self-regulation, self- motivation and empathy Interpreting and Managing Emotions g. **Group Dynamics:** Components of Group Process, Group members' roles and behaviours, Types of groups, Group leadership styles and approaches, conflict management in groups	15

Module 3	Business Writing	08
	a) Article Writing . b) Report Writing: Meeting/Assembly, Newspaper c) Meeting: Notice, Agenda, Minutes	
Module 4	Official Correspondence	10
	a. Formal Letters: Circulars, Complaints, Memos, Sales letter, Recovery/ Remittances. b. Parts of Email writing c. Job Application with Resume	

Essential Reading:

1.Padhuka Series for CA Foundation for Business Correspondence

Supplementary Reading:

1. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.

2. Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi

3. Bovee Courtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill,

New York, Taxman Publication.

4. Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.
5. French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New Delhi.
6. Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D. Irwin Inc. Ilinois.
7. Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo.

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India,
Best College (2016-17), University of Mumbai*

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: Accounting-II

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

This course is designed to acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

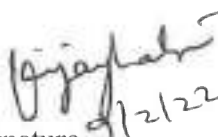### a) Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
		Total Marks	75

Signature 3/2/22

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons) (2021-22)					Semester: II	
Course: ACCOUNTING - II					Course Code:	

Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
6			6	25	75

Learning Objectives:
LO1: To understand the provisions of the AS 11, 12 and 16.

LO2: To learn various methods of charging goods to branches and techniques of foreign currency translation in case of foreign branches.

LO3: To learn how to derive capitals through statement of affairs and technique of determining profit by comparing capital at two different point of time from incomplete records.

LO4: To understand the significance of claim for loss of stock and loss of profit.

LO5: To familiarize with various provisions of the Companies Act, 2013 regarding Preference Shares and Debenture and their redemption.

Course Outcomes:
After completion of the course, learners would be able to:

CO1: Explain and apply accounting standards 11, 12 and 16 for preparation and presentation of financial statements.

CO2: Solve the problems, when goods are sent to branch at wholesale price and incorporate branch balances in the head office books.

CO3: Prepare trading and Profit and Loss A/c and Balance Sheet from incomplete records.

CO4: Compute the amount of claim for loss of stock and loss of profit.

CO5: Solve problems based on redemption of Preference Shares and Debentures.

Outline of Syllabus:

Module	Description	No of Hours
1	APPLICATION OF AS 11, 12, 16	15
2	ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES	22
3	ACCOUNTS FROM INCOMPLETE RECORDS	15
4	INSURANCE CLAIMS FOR LOSS OF STOCK and LOSS OF PROFIT	18
5	REDEMPTION OF PREFERENCE SHARES REDEMPTION OF DEBENTURES	20
	TOTAL	90

Unit	Topic week)	No. of Hours/Credits
Module 1	**APPLICATION OF AS 11,12,16** AS 11: The Effects of Changes in Foreign Exchange Rates AS 12: Accounting for Government Grants AS 16: Borrowing Costs	15
Module 2	**ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES**	22
Module 3	**ACCOUNTS FROM INCOMPLETE RECORDS**	15
Module 4	**INSURANCE CLAIMS FOR LOSS OF STOCK and LOSS OF PROFIT**	18
Module 5	**REDEMPTION OF PREFERENCE SHARES REDEMPTION OF DEBENTURES**	20

Essential Reading:
1. Padhuka Series for CA Inter Accounting

Supplementary Reading:
1. Tulsiyan for CA Inter Accounting
2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
4. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
5. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai Financial
6. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
7. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
8. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
9. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
10. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back
11. Compendium of Statement and Standard of Accounting, ICAI.
12. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Financial Accounting by Williams , Tata Mc. Grow Hill and Co. Ltd., Mumbai
14. Company Accounting Standards by ShrinivasanAnand, Taxman.
15. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
16. Introduction to Financial Accounting by Horngren, Pearson Publications.

17. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

18. Students' Guide to Accounting Standards by D S Rawat, Taxmann

Note:

If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the college.

Shri Vile Parle Kelavani Mandal's

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Program: B.COM(Hons)

Course: COST AND MANAGEMENT ACCOUNTING - II

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

This course is designed
(a) To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.

(b) To develop an understanding of cost accounting statements.

(c) To acquire the ability to apply cost information for cost ascertainment, planning, control and decision making.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

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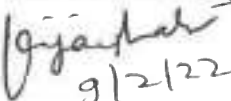
a) Details of Continuous Assessment (CA)

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 and 5 marks each)	15	15
		Total Marks	75

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SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons) (2021-22)					Semester: II	
Course: COST AND MANAGEMENT ACCOUNTING - II					Course Code:	

Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75

Learning Objectives:

LO1: To explain accounting entries under contract costing and discuss escalation clause and cost plus contract

LO2: To discuss the treatment of process loss and gains in cost accounts and various methods of valuation of work in process

'O3: To discuss the cost accounting method for service sectors.

)4: To differentiate between different types of budgets and discuss the meaning of standard cost and variances.

LO5: To explain the meaning of Marginal costing, CVP analysis, Break even point, Margin of safety, Angle of Incidence.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Ascertain the cost of a contract, Progress payment, retention money, Value of work certified, Cost of work not certified

CO2: Compute equivalent completed production units and treatment of Inter-process profits.

CO3: Calculate the cost for different service industries

CO4: Prepare different types of budget and analyse and compute variances related to material, labour and overheads.

CO5: Apply the concepts of marginal costing and CVP analysis in making short term managerial decisions,

utline of Syllabus:

Module	Description	No of Hours
1	Contract Costing	10
2	Process Costing	14
3	Costing of Service Sector	08
4	Budgetary Control and Standard Costing	18
5	Marginal Costing	10
	TOTAL	60

Unit	Topic	No. of Hours/Credits
Module 1	**Contract Costing** a) Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, cost plus contract, Value of work certified, Cost of Work not certified. b) Determination Value of work certified, cost of work not certified, Notional or Estimated profit from a contact.	10
Module 2	**Process/ Operation Costing** a) Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process. b) Joint Products- Apportionment of joint costs, Methods of apportioning joint cost over joint products, c) By-Products- Methods of apportioning joint costs over by-products, treatment of By-product cost.	14
Module 3	**Costing of Service Sectors** Determination of Costs and Prices of services	08
Module 4	**Budgetary Control** a) Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures. b) The use of budget in planning and control c) Flexible budget, Preparation of Functional budget for operating and non- operating functions, Cash budget, Master budget,	18

	Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances. **Standard Costing** a) Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement. b) Calculation and Reconciliation of Cost Variances- -Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead	
Module 5	**Marginal Costing** a) Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor), b) Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress, c) Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods, d) Short term decision making using the above concepts (basic / fundamental level).	10

Essential Reading:

1. Padhuka's Cost Accounting and Financial Management- A Practical Guide by CA B Saravana Prasath.
2. Study Material for Cost and Management Accounting by ICAI

Supplementary Reading:

1. Cost Accounting by P C Tulsian- the Mc Graw Hill Companies

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Best College (2016-17), University of Mumbai

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: INCOME TAX LAW -II

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

This course is designed to develop an understanding of the provisions of income-tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues.

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

a) Details of Continuous Assessment (CA)
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination
75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Practical Question (Compulsory) and if required may be divided in to 8 and 7 marks	15	15
2,3,4,5	Practical Questions (Attempt Any 3 out of 4)- Each Question Carries 15 Marks and if required may be divided in to 8 and 7 marks	45	45
6	Short Notes or Concept Testing Questions (Any 3 out of 4 & 5 marks each)	15	15
		Total Marks	75

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SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons)				Semester: II	
Course: INCOME TAX LAW -II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75

Learning Objectives:

LO1: To determine cost of acquisition, cost of improvement and capital gains for short- and long-term capital assets.

LO2: To identify when clubbing provisions are attracted and apply the same in computing total income of the assessee and identify the permissible inter-source and inter-head adjustments.

LO3: To identify the assessees eligible for deduction and appreciate types of deductions allowable from gross tal income

O4: To understand the tax liability of an individual as per normal provisions of the Income Tax Act,1961

LO5: To appreciate the modes of recovery of Income tax from an assessee and to know the persons who have to compulsorily file a return of income for different assessees

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Compute capital gains chargeable to tax after deducting the exemptions available in respect of capital gains.

CO2: Examine the circumstances when income of spouse, son's wife, minor and HUF is included in the hands of assessee.and comprehend the conditions to be satisfied for carry forward and set-off of losses under different heads.

CO3: Compute deductions in respect of payments, certain income and deductions allowable in case of a person with disability

CO4: Compute the tax liability of an individual as per normal provisions of the Income Tax Act,1961

CO5: Compute the tax deductible at source and apply the provisions governing deduction of tax at source and interest and fee payable for delayed filing of return.

Outline of Syllabus:

Module	Description	No of Hours
1	Income From Capital Gain	20
2	Income of other Persons included in Assessee's Total Income and Set-off and Carry Forward and Set-off Losses	06
3	Deductions from Gross Total Income	15
4	Computation of Total Income and Tax liability of Individuals	10
5	Advance Tax, Tax Deduction at Source , Provisions for Filing Return of Income and Self-Assessment	09
	TOTAL	60

Unit	Topic	No. of Hours/Credits
Module 1	Income From Capital Gain	20
Module 2	**Income of other Persons included in Assessee's Total Income and Set-off and Carry Forward and Set-off Losses** **Income of other persons included in assessee's total income** (i) Clubbing of income: An introduction (ii) Transfer of income without transfer of assets (iii) Income arising from revocable transfer of assets (iv) Clubbing of income of income arising to spouse, minor child and son's wife in certain cases (v) Conversion of self-acquired property into property of HUF **Aggregation of income; Set-off and carry forward and set-off of losses** (i) Aggregation of income (ii) Concept of set-off and carry forward and set-off of losses (iii) Provisions governing set-off and carry forward and set-off of losses under different heads of income (iv) Order of set-off of losses	06
Module 3	**Deductions from gross total income** (i) General provisions (ii) Deductions in respect of certain payments (iii) Specific deductions in respect of certain income (iv) Deductions in respect of other income (v) Other deductions	15
Module 4	**Computation of total income and tax liability of individuals** (i) Income to be considered while computing total income of individuals	10

	(ii) Procedure for computation of total income and tax liability of individuals	

Module 5	**Advance Tax, Tax Deduction at Source , Provisions for Filing Return of Income and Self-Assessment**
	
	Advance tax, tax deduction at source and introduction to tax collection at source
	
	     (i) Introduction
	
	     (ii) Direct Payment
	
	     (iii) Provisions concerning deduction of tax at source
	
	     (iv) Advance payment of tax
	
	     (v) Interest for defaults in payment of advance tax and deferment of advance tax
	     (vi) Tax collection at source – Basic concept
	
	     (vii) Tax deduction and collection account number
	
	Provisions for filing return of income and self-assessment
	
	     (i) Return of Income
	
	     (ii) Compulsory filing of return of income
	
	     (iii) Fee and Interest for default in furnishing return of income
	
	     (iv) Return of loss
	
	     (v) Provisions relating to
	
	belated return, revised
	
	return etc.
	
	     (vi) Permanent account
	
	number
	
	     (vii) Persons authorized to verify return of income
	
	     (viii) Self-assessment
		09

Essential Reading:

1.   Padhuka Series for CA Inter Taxation For assessment year 22-23

Supplementary Reading:

1.   Student's Guide to Income Tax by Singhania

2.   Students' Guide on Income Tax, Goods and Services Tax by T.N.Manoharan

3.   Systematic Approach to Taxation by Ahuja – Gupta

Provisions of law as in force on 1st May of the Academic year will be applicable for that Academic Year.

Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the College. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute

Consequential/corresponding amendments made in the provisions of the Income-tax law and covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. The specific inclusions/exclusions may also arise due to additions/deletions every year by the annual Finance Act.

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Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: MATHEMATICAL AND STATISTICAL TECHNIQUES-II

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

The Syllabus covers the prerequisites of Business Mathematics and Statistics.

Business Mathematics covers the topics such as Permutation and Combination and Linear Programming Problem(LPP), Functions, Derivatives and their applications, Interest and Annuity.

Business Statistics covers the topics such as Measures of Central Tendencies, Measures of Dispersion, Elementary Probability Theory, Decision Theory, Correlation and Regression, Time Series and Index Numbers, Elementary Probability Distributions.

Both the courses of (Semester-I and Semester-II) are compulsory for the students offering Mathematics as a single major subject

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

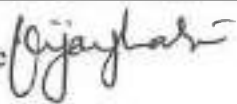### a) Details of Continuous Assessment (CA)
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination
75% of the total marks per course. Duration of examination will be two and half hours.
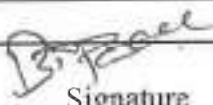
Question Number	Description	Marks	Total Marks
1.	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
2.	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
3	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
4	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
5	Attempt any three(out of four) (i) (ii) (iii) (iv)	15	15
		Total Marks	75

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SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons)				Semester: II	
Course: Mathematical and Statistical Techniques -II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
4			4	25	75

Learning Objectives:

1. To equip students with basic Mathematical and Statistical tools.

2. To make the students aware of applications of Mathematical and Statistical Techniques in Business and Finance

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Apply the concept of equations and its various degrees and also graphing of linear equations.

CO2: Know how to compute derivative of a function by the first principle, derivative of a function by the application of formulae and higher order differentiation.

CO3: Construct Index numbers and also apply its important applications in understanding rise or decline of production, prices etc.

CO4: Analyze the chronological data using Time Series

CO5: Apply and analyse different concepts related to logical reasoning.

CO6: Apply Computational Techniques of circular permutation and permutation with restrictions and also know the difference between permutation and combination for the purpose of arranging different objects.

CO7: Apply concept of probability in developing financial forecasting and also understand the likelihood of occurrence or non-occurrence of a variable.

CO8: Apply the techniques of discrete and continuous probability distribution.

Outline of Syllabus:

Module	Description	No of Hours
1	Equation and Linear Inequalities	12
2	Differential Calculus and its Application	12
3	Index numbers and Time Series	10
4	Logical Reasoning	10
5	Permutations , Combinations , Probability and Theoretical Distribution	16
	TOTAL	60

Unit	Topic	No. of Hours
Module 1	**Equation and Linear Inequalities** • Solving Linear Equations in One , Two , Three Variables, Using simulataneous Equations and Cramers Rule • Solving , Constructing , Nature Of Roots Of Quadratic Equations • Solving Cubic Equations • Linear InEqualities in one variable and the solution space • Solving L.P.P	12
Module 2	**Differential Calculus and its Application** • Derivative or Differential Coefficient • Some Standard Results (Formulas) • Derivative of Composite Functions • Derivative of Implicit Functions • Derivative of Parametric Equation • Logarithmic Differentiation • Basic Idea about Higher Order Differentiation • Geometric Interpretation of the Derivative • Commercial Applications of Differential calculus	12
Module 3	**Index Numbers and Time Series** • Construction of Index Number • Usefulness of Index Numbers • Test of Adequacy • Models of Time Series • Components of a Time Series and Measurement • Measurement of Secular Trend using Method of 3 yearly , 4 yearly , 5 yearly Moving Averages and Method Of Least Squares	10
Module 4	**Logical Reasoning** • Coding and Decoding • Direction Test • Seating Arrangement • Blood Relations	10
Module 5	**Permutations , Combinations , Probability and Theoretical Distribution** • Fundamental Principle Of Counting • Basic Concepts of Permutation and Combinations • Combinations with standard results • Basic Concepts Of Probability ,	16

	- Mutually Exclusive Events , - Addition Theorem - Binomial Distribution - Poissons Distribution - Models of Time Series - Components of a Time Series and Measurement - Measurement of Secular Trend	

Essential Reading:

1. Padhuka Series for CA Foundation for Business Mathematics

Supplementary Reading:

1. Mathematics for Economics and Finance Methods and Modelling by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000.

2. Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition.

3. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand and Sons, 2006.

4. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987.

5. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996.

6. Mathematical Basis of Life Insurance By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India.

7 .STATISTICS by Schaum Series

8.Statistics - Theory, Method and Applications D.S.Sancheti and V. K. Kapoor

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Program: BCOM HONS

Course: Macroeconomics

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

Preamble

Business Economics course is an integral part of the composite Bachelor of Commerce programme. The programme is designed to develop theoretical and application skills of students to enable them to be absorbed in the corporate world and pursue higher studies in management, accountancy, commerce and economics.

The syllabus of Introduction to Macroeconomics has been designed to familiarise students with the fundamental concepts and issues of Macroeconomics. An understanding of Macroeconomics provides the foundation to interpretation of the functioning of the national economy and role of policy initiatives of the government. It also forms the grounding of understanding international trade and economics. The syllabus is representative of the major theoretical evolution of Macroeconomics as a branch of economics. Emphasis has been given to understanding Macroeconomics from the context of an emerging economy.

Elements of policy reading and tracking current trends have been incorporated to develop analytical skills that will bridge the gap between theory and practical application.

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

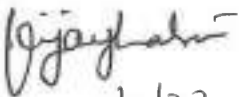a) **Details of Continuous Assessment (CA)**

25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Class Test	15 marks
Component 2 (CA-2)	Class Test	10 marks

b) **Details of Semester End Examination**

75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description		Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)		16	16
2	Answer in Brief (Any 2 out of 3)		16	16
3	Answer in Brief (Any 2 out of 3)		16	16
4	Answer in Brief (Any 2 out of 3)		16	16
5	A) Case Study/Application Based question	(05)	11	11
	B) Short Notes (Any 2 out of 3)	(06)		
		Total Marks		75

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Program: B.Com Hons	Semester: II
Course: Macroeconomics	Course Code:

Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
03	-	-	03	25	75

Learning Objectives:
- To introduce the principles of Macroeconomics
- To help learners use Macroeconomic concepts to analyse the national economy.
- To provide a link between economic concepts and real world problems through cases and examples
- To help learners analyse data from authentic sources
- To understand the role of government in the economy

Course Outcomes:
After completion of the course, learners would be able to:

CO1: Understand the fundamentals of macroeconomics

CO2: To analyse cause-effect relationship between economic variables

CO3: To solve numerical problems based on economic concepts

CO4: To read & interpret data about important macroeconomic variables

CO5: To analyse business decisions in the context of changes in the macroeconomic variables

CO6: To interpret the impact of government policies on the issues confronting the real economy

Outline of Syllabus: (per session plan)

Module	Description	No of Hours
1	National Income & Business Cycle	10
2	Basic concepts of Keynesian Economics	15
3	Money, Inflation and Unemployment	10
4	Macroeconomic Policy Framework	10
	Total	45
		-

DETAILED SYLLABUS		
Module I:	**National Income & Business Cycle** • **Circular flow of income** Meaning of National Income- Circular Flow of Income in Two, Three and Four sector Economy • **National Income** Concepts of national Income: GNP, GDP, NNP at market prices, NNP at factor cost, Personal Income, Disposable Income, Green GDP. • **Trade Cycles** Meaning of trade cycle- phases of trade cycle	10 lec
Module II:	**Basic concepts of Keynesian Economics** • **Effective Demand** Keynes's theory of Employment: Principle of Effective Demand (with fixed price level)- Determination of Equilibrium level of National Income in Two sector, Three Sectors and Four Sector Models-Numerical Problems. • **Consumption function** Propensity to consume: APC and MPC- Propensity to save: APS and MPS- Keynes's Psychological law of consumption – Determinants of Propensity to consume: Subjective factors and Objective factor. • **Investment Multiplier** The concept of Investment Multiplier- Diagrammatic representation of multiplier- working of multiplier- leakages in the multiplier process-numerical problems. • **Investment Function** Determinants of Investment: Marginal Efficiency of capital and rate of interest- factors affecting MEC: perspective yield and supply price of asset- relationship between MEC and rate of interest.	15 Lec
Module III:	**Money, Inflation and Unemployment** • **Supply of Money** Concept of Money Supply- Measures of Money Supply- Determinants of Money Supply: High Powered Money and Money Multiplier-Velocity of circulation of Money • **Demand for Money: Liquidity Preference Theory** Introduction- Demand for money or Motives for Liquidity Preference-Transactions Demand for Money- Precautionary Demand for Money-Speculative Demand for Money- Keynesian Liquidity Preference	10 Lec

	Theory of Interest- Determination of rate of interest • **Inflation and Unemployment- Philips Curve** Inflation: Cost Push and Demand Pull Inflation- Effects of Inflation. Philips Curve: Short run and Long run	
Module IV:	**Macroeconomic Policy Framework** • **Monetary Policy** Instruments- Objectives- Limitations • **Fiscal Policy** Instruments- Objectives- Limitations • **IS-LM Model** The Goods market Equilibrium- Derivation of IS Curve- Shift in IS curve The Money market Equilibrium- Derivation of LM Curve- Shift in LM Curve The simultaneous Equilibrium of the Goods and Money Market- Numerical problems on IS-LM Model • **Current development and trends: Inflation trends and RBI's current Monetary Policy stance**	10 Lec

To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester

Essential Reading:

1. Padhuka Series for CA Foundation for Business Economics

Supplementary Reading:
1. Ackley.G (1976), **Macro Economic Theory and Policy**, Macmillan Publishing Co. New York
2. Ahuja. H.L., **Macroeconomics** — S.Chand Company Ltd. New Delhi.
3. Blanchard Olivier (2000), **Macro Economics**, Englewood Elitt, Prentice Hall
4. Dornbush , Rudiger, Fisher Stanley and Startz, Richards- **Macroeconomics**, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi.
5. Dwivedi, D.N. (2010), **Macro Economics: Theory and Policy**, Tata-Mac Graw Hill, New Delhi.
6. Gregory .N. Mankiw, **Macroeconomics**, Seventh Edition (2014) South-Western College Publication
7. Jhingan, M.L., **Principles of Economics** — Vrinda Publications (P) Ltd.
8. Vaish .M.C. (2010) **Macro Economic Theory** 14th edition, Vikas Publishing House(P)Ltd
9. Economic Survey, Government of India
10. William A. McEachern and Simrit Kaur, Micro ECON : A South-Asian Perspective, Cengage Learning, 2018

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UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: BUSINESS LAW - II

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben Jivanlal College of Commerce & Economics (AUTONOMOUS)

Preamble

Subject of Business Law is introduced at F.Y.B.com (Hons) level which will help the students to gain knowledge of general Business Law prevailing in India. The students will get the knowledge of legal framework for doing business in India. Syllabus is introduced in Semester Pattern for understanding of the subject in proper manner

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

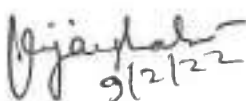### a) Details of Continuous Assessment (CA)
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	ASSIGNMENT/PROJECT/PRESENTATION	15 marks
Component 2 (CA-2)	CLASS TEST	10 marks

b) Details of Semester End Examination
75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
	Total Marks		75

Signature 9/2/22

Signature

Signature

HOD

Approved by Vice –Principal

Approved by Principal

SVKM's Mithibai College of Arts, Chauhan Institute of Science & Amrutben Jivanlal College of Commerce & Economics (AUTONOMOUS)

Program: B.Com(Hons)				Semester: II	
Course: BUSINESS LAW -II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75

Learning Objectives:
1. To acquaint the students with general Business Laws
2. To acquaint the students with the legal framework influencing business decisions and operations
3. To enable the students to apply the provisions of business laws in business activities.

Course Outcomes:
fter completion of the course, learners would be able to:

CO1: The student will know and understand the existing commercial laws and its applications.

CO2: The learner would learn the court proceedings.

CO3:The student would understand the different aspects of Corporate and other laws

Outline of Syllabus:

Module	Description	No of Hours
1	Indian Contract Act, 1872 (Part II) (Special Contracts)	13
2	Negotiable Instrument Act, 1881	12
3	The General Clauses Act, 1897	12
4	Interpretation of Statues	08
	TOTAL	45

Unit	Topic	No. of Hours/Credits
Module 1	**INDIAN CONTRACT ACT (PART-II) (Special Contracts)** 1. Law of Indemnity & Guarantee-concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety, 2. Bailment-kinds, Rights and Duties of Bailor& Bailee & Pledge-Essentials, Difference between Pledge & Lien, Rights of Pawnor & Pawnee 3. Agency-Concept, Creation, Modes of termination of agency, Rights and Duties of Principal & Agent	13
Module 2	**NEGOTIABLE INSTRUMENT ACT, 1881** 1. Meaning of Negotiable Instruments, Characteristics, Classification of Instruments 2. Different provisions relating to Negotiation, Negotiability, Assignability 3. Right and Obligation of parties, presentment of Instruments, Rules of Compensation	12
Module 3	**The General Clauses Act, 1897** 1.Important Definitions, Extent and Applicability 2. General Rules of Construction, Powers and Functionaries 3. Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous	12
Module 4	**Interpretation of Statues** Interpretation of statutes: Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents	8

Essential Reading:

1. Padhuka Series for CA Foundation For Business Laws

Supplementary Reading:

1. Law of Contract: Avatar Singh, Eastern Book Company.

2. Merchantile Law: by M.C.Kucchal.

3. Business Law : N.D.Kapoor

4. The Law of Contract: An Outline by Dr.NilimaChandiramani, Avinash Publications.

5. The Negotiable Instruments Act: Bhashyam&Adiga, Bharat Law House.

6. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company

7. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis

8. Universal Law Series-Interpretation of Statues, Universal Law Publishing Co.

9. Interpretation of Statutes by D.N. Mathur, Central Law Publications

10. Interpretation of Statues by B.M.Gandhi, Eastern Book Company

11. Textbook of Interpretation of Statutes and Legislation by R.D.Srivastava, Central Law Publications

Shri Vile Parle Kelavani Mandal's

MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE and AMRUTBEN JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS)

NAAC Reaccredited 'A' grade, CGPA: 3.57 (February 2016),
Granted under RUSA, FIST-DST and -Star College Scheme of DBT, Government of India,
Best College (2016-17), University of Mumbai

Affiliated to the
UNIVERSITY OF MUMBAI

Program: B.COM(Hons)

Course: ENVIRONMENTAL STUDIES

Semester II

Choice Based Credit System (CBCS) with effect from the Academic year 2022-2023

SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Evaluation Pattern

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

a) Details of Continuous Assessment (CA)
25% of the total marks per course:

Continuous Assessment	Details	Marks
Component 1 (CA-1)	Assignment/Project/Presentation/Class Test	15 marks
Component 2 (CA-2)	Assignment/Project/Presentation/Class Test	10 marks

b) Details of Semester End Examination
75% of the total marks per course. Duration of examination will be two and half hours.

Question Number	Description	Marks	Total Marks
1	Answer in Brief (Any 2 out of 3)	16	16
2	Answer in Brief (Any 2 out of 3)	16	16
3	Answer in Brief (Any 2 out of 3)	16	16
4	Answer in Brief (Any 2 out of 3)	16	16
5	A) Case Study/Application Based question (05) B) Short Notes (Any 2 out of 3) (06)	11	11
	Total Marks		75

Signature
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Signature

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SVKM's Mithibai College of Arts, Chauhan Institute of Science and Amrutben Jivanlal College of Commerce and Economics (AUTONOMOUS)

Program: B.Com(Hons) (2021-22)				Semester: II	
Course: Environmental Studies				Course Code:	
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3			3	25	75

Learning Objectives:

1. To create an environmental awareness and sensitization among commerce students
2. To impart knowledge of various aspects of the natural environment.
3. To highlight functional and spatial links between environment, economy and society.
4. To sensitize students about the impact of environmental damages due to resources' utilization and ractices to reduce the harmful impact on the environment
5. To orient students towards the field work through observation and study of environmentally significant features in surroundings

Course Outcomes:

After completion of the course, learners would be able to:

1. Students develop a better understanding of relationship between environment and Commerce
2. Awareness about the various environmental issues and their implications for environment and society and commerce
3. Adoption of environment friendly habits and responsible behaviour in use of resources like water, electricity by individuals, industries and commerce
4. Realization of the extent of the impact of over-exploitation and degradation of resources and practices to ensure conservation of resources
5. Students develop the right perceptive for environmentally significant features around them

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Environmental Studies and Ecosystems	10
2	Natural Resources: Renewable and Non-Renewable Resources; Biodiversity and Conservation	14
3	Environmental Pollution – Environmental Policies and Practices	10
4	Human Communities and Environment	10
5	Field Work Orientation	01
	TOTAL	45

Unit	Topic	No. of Hours
Module 1	**Introduction to Environmental Studies and Ecosystems** • Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. • Scope and importance; Concept of sustainability and sustainable development. • What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)	10
Module 2	**Natural Resources: Renewable and Non-Renewable Resources** • Land Resources and land use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state). • Heating of earth and circulation of air; air mass formation and precipitation. • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. **Biodiversity and Conservation** • Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega-biodiversity nation; Endangered and endemic species of India • Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	14
Module 3	**Environmental Pollution – Environmental Policies and Practices** • Environmental pollution: types, causes, effects and controls; Air,	10

	water, soil, chemical and noise pollution • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste. • Pollution case studies. • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. • Environment Laws: Environment Protection Act; Air (Prevention and Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). • Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context	
Module 4	**Human Communities and Environment** • Human population and growth: Impacts on environment, human health and welfares. • Carbon foot-print. • Resettlement and rehabilitation of project affected persons; case studies. • Disaster management: floods, earthquakes, cyclones and landslides. • Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).	10
5	Field Work Orientation • Visit to an area to document environmental assets; river/forest/flora/fauna, etc. • Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. • Study of common plants, insects, birds and basic principles of identification. • Study of simple ecosystems-pond, river, Delhi Ridge, etc.	01

Essential Reading:

1.   Asthana, D. K. and Asthana, M. (2012). A Textbook of Environmental Studies, S. Chand and Company Ltd., New Delhi.

Supplementary Reading:

1.   Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi.

2.   Botkin and Keller. (2012). 'Environmental Science'. John Wiley and Sons Inc., Wiley India (P) Ltd., New Delhi. Eighth Edition.

3.   Boyle, G. (Ed.) (2012). Renewable Energy: Power for a Sustainable Future. Oxford University Press.

4.   Das, B.K., and Banerjee A. (2014). Biodiversity Conservation in India: Management Practices, Livelihood Concerns and Future Options. Concept Publishing Co. Pvt. Ltd. New Delhi.

5.   Goel, S. (Ed) (2016). Management of Resources for Sustainable Development. Orient Blackswan.

6.   Gurung, C. (2013). Eco-Conservation and Sustainable Living. Narosa Publishing House.

7.   Hung, Y. Lawrence, L.K., and Shammas N.K., (Eds.) (2012). Handbook of Environment and Waste Management: Air and Water Pollution Control. World Scientific Co. Pvt. Ltd.

8.   Krishnamoorthy, Bala (2017). Environmental Management Text and Cases. PHI Learning Pvt. Ltd.

9.   Kumar, A. (2016). Environment and Agriculture. APH publishing corporation

10.   Laine, N. (2012). Nature, Environment and Society- Conservation, Governance and Transformation in India. Orient Blackswan.

11.   Mani, N. (2017). Environment, climate change and disaster management. New Century.

12.   Narain, S. (2017). Conflicts of Interest: My Journey through India's Green Movement. Penguin Viking.

13.   Narain, S. (2018). Body Burden: Lifestyle Diseases. Center for Science and Environment.

14.   Narain, S. (2018). State of India's Environment 2018. Center for Science and Environment.

15.   Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press.

16.   Ristinen, Robert A. (2016). Energy and the environment. Wiley

17.   Sahu, H.K., Sethy J., and Mishra R. (2015). Biodiversity Conservation, Research and Management. Himalaya Publishing House.

18.   Santra, S.C. (2014). 'Environmental Science', New Central Book Agency Pvt. Ltd, Kolkata. Third Edition.

19.   Sashi, V., and Poornima S. (Eds.) (2014). Bioresources - Conservation Strategies. Narosa Publishing House Pvt. Ltd. New Delhi.

20. Singh, H.H. (2016). Geography and Environment: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi.
21. Singh, S. (2018). Environmental Geography. Parvalika Publications.
22. Vinodan, C. (2015). Energy Security Choices for India.