



Smt. P. D. Hinduja Trust's

K. P. B. HINDUJA COLLEGE OF COMMERCE

- NAAC Re-accredited with "A+" Grade CGPA: 3.59 •

Autonomous Minority Institution
(Affiliated to University of Mumbai)

Sindhi Linguistic Minority Institution



REGISTERED ADDRESS:

315, New Charni Road, Charni Road East,
Opera House, Girgaon, Mumbai, Maharashtra 400004



CURRENT ADDRESS:

Sadhana House, 570 Pandurang Budhkar Marg,
Behind Mahindra Towers, Worli, Mumbai - 400018



CONTACT DETAILS:

Tel: 022-4098-9000 (100 Hunting lines)



EMAIL:

info@hindujacollege.com



WEBSITE:

www.hindujacollege.edu.in/

HANDBOOK

2026-2027





Founder Shri. Parmamand Deepchand Hinduja (1901 -1971)



Shri. Parmamand Deepchand Hinduja was a harmonious blend of philanthropy and mercantile activities. He believed in setting aside a portion of the profits from his businesses for charitable activities, especially in the fields of education and healthcare which he considered to be the fundamental right of every human being. His social consciousness, vision and magnanimity inspired the establishment of K.P.B. Hinduja College of Commerce in 1974.

We, at the College remain inspired by the great soul and commit ourselves to be steered
by his fundamentals :

Work to Give

A Word Is a Bond

Act Local, Think Global

Partnership for Growth

Advance Fearlessly



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Mumbai - 400018. Tel: 022-4098-9000 - Email: info@hindujacollege.com - Website: www.hindujacollege.edu.in



Managing Trustees



Shri. Prakash P. Hinduja
Chairman, Hinduja Group (Europe)



Shri. Ashok P. Hinduja
Chairman, Hinduja Group of Companies
(India)



Mr. Shom A. Hinduja
President,
Alternative Energy and Sustainability,
Hinduja Group



Mr. Prashant Asher
Independent Director



Namrata Hinduja



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Director & Advisor Message



Dear Students,

Welcome to HinduJa College, where education goes beyond textbooks and nurtures innovation, creativity, and independent thinking. We believe every student has unique potential, and our aim is to help you discover, develop, and excel in your chosen path.

At HinduJa College, academic excellence is blended with professional learning in a dynamic environment. Through quality education, new initiatives, and emerging technologies, we prepare you for future opportunities with confidence.

Your growth and well-being remain central to our mission. With dedicated faculty, meaningful student-teacher interaction, and personalised guidance, we strive to create an enriching learning experience.

Our college is recognised for strong academic results and a legacy of excellence in Mumbai. Alongside academics, we encourage social responsibility, empathy, environmental awareness, and active citizenship.

Whether you aspire to become a leader, pursue a specialised career, or explore new possibilities, HinduJa College offers you the platform to achieve your goals.

We warmly welcome you to this transformative journey.

Dr. Minu Madlani



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Principal's Message



Dear Students,

It gives me immense pleasure to welcome you to K.P.B. Hinduja College of Commerce, an institution known for academic excellence, values-based education, and holistic development. As you begin this exciting new chapter, I warmly welcome you to a campus that nurtures talent, encourages innovation, and prepares students for a changing world.

Established in 1974, Hinduja College is guided by the inspiring philosophy of our founder, Shri Parmanand Deepchand Hinduja: "My Dharma is to work so that I can give." This spirit of service and dedication continues to shape our vision.

At Hinduja College, we are committed to creating a student-centric environment with strong industry connect and a global outlook. Along with academics, we encourage participation in leadership opportunities, cultural activities, sports, social outreach, and skill-building initiatives for all-round growth.

This brochure has been designed as a ready-reckoner for first-year students. It introduces you to the college's history, values, committees, student bodies, and important details about your programme. We hope it will guide you as you begin your college journey.

I encourage each one of you to dream big, remain curious, work hard, and make meaningful contributions to society. Your years at Hinduja College will be a journey of learning, friendships, self-discovery, and growth.

I wish you every success and a memorable student life ahead.

Prof (Dr.) Navin M. Punjabi



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Co-ordinators



Dr. Antara Sonawane Sarode

***Chief Coordinator – Professional Programmes (UG & PG),
K. P .B. Hinduja College of Commerce, Mumbai (Autonomous)***



Dr. Jagruti Darji,

***Assistant Coordinator – Professional Programmes (UG & PG),
K. P .B. Hinduja College of Commerce, Mumbai (Autonomous)***

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INDEX

- *Overview of the Student Handbook*
- *Motto, Vision and Mission of the College*
- *Infrastructure Facilities*
- *Genesis of the College*
- *College Committees*
- *B.Com Course Details*
- *Autonomy & NEP*
- *Code of Conduct for Students*
- *Overview of the Student Handbook*
- *Hinduja Foundation Prizes & Scholarships*
- *Campus Location & Access*
- *Programme Details*
- *Student Support Services*



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Overview of The Student Handbook

Welcome to K.P.B. Hinduja College of Commerce – your gateway to a vibrant and enriching academic journey. This handbook serves as your comprehensive guide to understanding everything our institution has to offer.

Designed to help you make informed decisions, it provides valuable insights into our academic programs, core values, campus culture, and the wide range of opportunities available for your intellectual and personal growth.

It provides essential information on academics, and student life, helping you begin your journey with confidence. At Hinduja College, we believe informed and motivated students are key to a rewarding educational experience, and this guide is your first step toward a rewarding and successful educational experience with us.



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Motto, Vision & Mission of the College

MOTTO

Guided by its motto, "Character is Supreme," the College aligns all its activities toward holistic student development. It is committed to nurturing character and personality without discrimination, instilling secular values such as integrity, social justice, ethics, and reason, and fostering resilience to face life's challenges.

The College also prepares students for diverse careers in business by providing quality education, career direction, and a broad, humane outlook, enabling them to take on responsible roles in banking, finance, media, management, and industry.



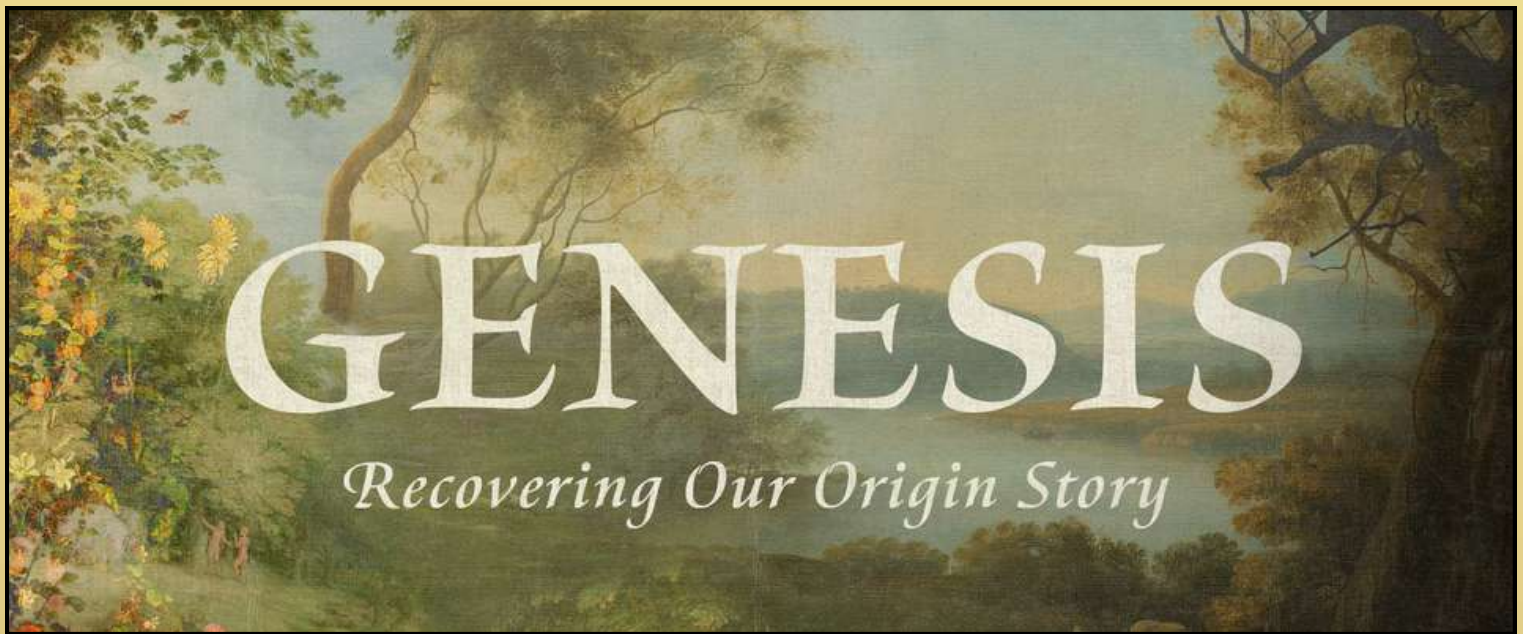
To empower students not only to excel but also to outshine.

To inculcate the values of hard work, diligence and determination and above all, the will to succeed through a holistic and multi-pronged approach.



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K.P.B. Hinduja College of Commerce, established in 1974 by the visionary industrialist Late Shri Parmanand Deepchand Hinduja, reflects his philanthropic commitment to education and healthcare as fundamental human rights. Recognized as a premier institution in Mumbai, the College has received several accolades, including the University of Mumbai's 'Best College Award' (2010-11) and the UGC's 'College with Potential for Excellence' status (2016). It was re-accredited with an 'A+' Grade by NAAC in 2017 and granted autonomous status from 2022-23, with NEP 2020 implemented from 2023-24.

With over 6,000 students, 70 full-time and 45 visiting faculty, the College offers 15 academic programmes from junior college to postgraduate and doctoral levels. It is dedicated to preparing students for responsible careers in commerce, banking, insurance, and industry. To achieve its goals, the College emphasizes excellence in academics alongside industry-oriented skill development. It offers a range of value-added courses such as Diamond Cutting, Cyber Law, Stock Market Operations, CFP, Entrepreneurship, Digital Media Marketing, Event Management, ERP, CRM, and Computer Applications. Students are also exposed to the real world of commerce through guest lectures by industry experts, industrial visits, field trips, and internships.

Aligned with its motto, "Character is Supreme," the College fosters social responsibility through extension activities like NSS, NCC, DLLE, and the Nature Club, nurturing commitment, service, and responsible citizenship among students.

***"In the world of business, the only constant is change.
Embrace it, adapt to it, and thrive in it."***

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AUTONOMY & NEP



About Autonomy:

K.P.B. Hinduja College of Commerce was granted Autonomous Status by the UGC in July 2022, enabling it to design and update curricula in line with evolving industry and societal needs. The College actively promotes research among faculty and students, while also encouraging community service, extension activities, and socially relevant projects.

National Education Policy (NEP) 2020:

In line with directives from the Government of Maharashtra, the College implemented NEP 2020 from the academic year 2023–24, following UGC guidelines (12 December 2022) and the Government Resolution dated 20 April 2023.

Salient Features of NEP 2020

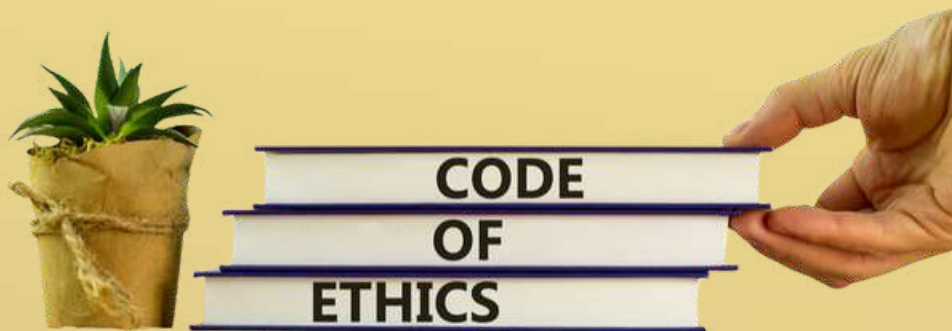
- **Multidisciplinary Learning:** Offers a flexible curriculum that enables students to choose subjects across disciplines, bridging arts, humanities, sciences, and commerce.
- **Critical Thinking Focus:** Emphasizes conceptual clarity and analytical skills over rote learning.
- **Skill & Vocational Development:** Integrates practical skills and vocational training to enhance employability and promote entrepreneurship.
- **Assessment Reforms:** Adopts continuous, competency-based evaluation for a more holistic assessment of student learning.
- **Inclusion and Equity:** Promotes equal access to quality education, addressing gender and social disparities and supporting marginalized groups, including students with disabilities.
- **Research and Innovation:** Encourages a strong research culture through dedicated centres and active student–faculty engagement in innovation.
- **Internationalization:** Enhances global exposure through academic collaborations, exchange programmes, and international partnerships.
- **Implementation:** NEP 2020 is being introduced in phases across institutions, including the University of Mumbai, laying the foundation for a more inclusive, flexible, and future-ready education system.

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Conduct and Ethics



Behavior

In our College, behavior and professionalism go hand in hand. We prioritize a culture of respect, integrity, and collaboration. Your behavior in the College is not only a reflection of yourself but also a representation of our collective commitment to excellence.

- Minimum 75% attendance in lectures in each subject is mandatory according to Ordinance No. 6086 of the University of Mumbai. Disciplinary action will be taken against students defaulting in attendance.
- Punctuality in attending lectures must be observed by students. Students must join the class within the first 05 minutes of the commencement of the lecture.
- A Notepad/Notebook and Pen must be carried by students to take down notes and instructions.
- Students are expected to be dressed appropriately during lectures.
- During offline lectures students must mute their mobile phones and during online lectures they must mute their microphones unless instructed otherwise by the faculty.
- Students must keep their camera on throughout an online class.
- In an online class, students may either type their queries in the 'Chat' window or use the option of the 'Raised Hand' feature.
- Any kind of indiscipline or use of improper language in the classroom is strictly prohibited and will warrant firm disciplinary action.

Together, let's create an environment where everyone feels valued, supported, and inspired to bring their best selves to the Institution each day.

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Conduct and Ethics

RAGGING FREE CAMPUS



Attendance

Students must attend all lectures, tutorials, and practicals as per University of Mumbai regulations, with a minimum of 75% attendance each semester. Failure to maintain the required attendance, including prolonged absence in any month, may lead to disciplinary action, including removal from the College Roll.

Discipline

Students must carry a valid Identity Card at all times; failure to do so may lead to denial of entry and loss of access to college facilities. In case of loss, a written request must be made to the Principal for a duplicate card.

Students are expected to maintain discipline, respect college property, and keep the परिसर clean. Unauthorized communication with the press regarding college matters is prohibited. Misconduct or indiscipline may result in strict action, including expulsion. Smoking, spitting, and the use of mobile phones on campus are strictly prohibited. Students must be neatly and modestly dressed, and adhere to all University rules.

ANTI – RAGGING

RAGGING IS AN OFFENCE WHICH WILL BE DEALT WITH FIRMLY, RAGGING IS PUNISHABLE UNDER THE 'MAHARASHTRA PREVENTION OF RAGGING ACT'.

The Prohibition of Ragging Act

Ragging is strictly prohibited as it violates fundamental rights and is punishable under law. As defined by the Hon'ble Supreme Court of India, ragging includes any form of verbal, written, or physical conduct that causes harassment, humiliation, psychological harm, or fear among junior students. It includes acts such as forcing juniors to perform tasks, do menial work, answer vulgar questions, view inappropriate content, or engage in activities causing physical or mental harm. Any such behavior will invite strict disciplinary action.

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Hinduja Foundation Prizes & Scholarships



- To enthuse students to excel in academics, sports and cultural activities and instill in them a spirit of healthy competition, as well as to inculcate habits of discipline and regularity, generous Prizes and Scholarships of Rs. 7.5 lakhs have been instituted by the Hinduja Foundation for every academic year. The prizes cover a broad spectrum of achievements which include:

- Best Student of the Year Award (Female)
- Best Student of the Year Award (Male)
- Best Class Representative
- Best Sportsman
- Best Sports woman
- Best Athlete of the College
- Best N.S.S. Volunteer
- Best DLLE Volunteer
- Best N.C.C. Cadet
- Best Student Organizer
- Best Rotaractor



- Hinduja Academic Excellence Award for Consistent Performance throughout F.Y.B.Com., S.Y.B.Com., and T.Y.B.Com., and in the Self-Finance Courses; B.Com(Accounting and Finance), B.Com(Banking and Insurance), Bachelor of Management Studies, Bachelor of Mass Media, B.Sc.(Information Technology), B.Com(Financial Markets), B.Com(Transport Management) and B.Com(Investment Management)
- The Highest Grade in Each Class
- The Highest Marks in Each Subject
- Outstanding Performance in Cultural Activities.

N.B.

- Repeaters and A.T.K.T. students are not eligible for scholarships and freeships.
- Only students whose attendance is satisfactory and good conduct are eligible for Hinduja Foundation Prizes and Scholarships.
- Students are eligible for the Hinduja Foundation Award provided they continue their studies in this college.
- Details of various freeships and scholarships instituted by the Government will be displayed on the college notice-board.



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STUDENT SUPPORT SERVICES



Ms. Asha Ambani
Counsellor



Office

The College Office functions from 9-30 a.m. to 4-30 p.m. on all working days.

Train & Bus Concession Forms

Students seeking train and bus concession forms are required to contact Ms. Yogita S. Humane in the College Office. Forms will be issued during office hours from 10:30 a.m. to 1:30 p.m. on all working days.

Academic Transcripts

Students requiring Academic Transcript should contact the respective staff. Forms will be issued during office hours from 10:30 a.m. to 4:30 p.m. on all working days.

Ms. Kiran S. Dikwalkar
Jr. Clerk
(Aided Section)

Ms. Yogita S. Humane
Jr. Clerk
(Self-Financing Section)

Mr. Sanjiv A. Nikam
Jr. Clerk
(Junior College)

Student Counselling Services

The College provides access to a qualified counsellor to support students' emotional well-being and personal development. Students are encouraged to seek guidance on academic, personal, or emotional concerns. All interactions are handled with strict confidentiality, ensuring a safe and supportive environment for every student. The counsellor is available on Mondays and Fridays from 11:30 a.m. to 2:30 p.m.



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INFRASTRUCTURE FACILITIES

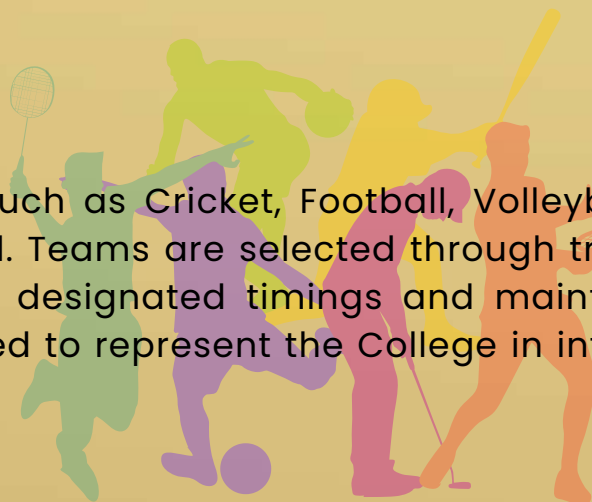


Library

The College Library is well-equipped with the latest publications in commerce, along with books of general interest, journals, periodicals, and newspapers. It is open from 7:00 a.m. to 6:00 p.m. on all working days, and access is permitted only with a valid ID card. Students must return issued books on time to avoid fines. Reference materials, question papers, periodicals, and newspapers are for reading within the library only. Maintaining silence and following library rules, as notified, is mandatory.

Gymkhana

The College provides facilities for sports such as Cricket, Football, Volleyball, Table Tennis, Chess, Carrom, and Throwball. Teams are selected through trials based on merit. Students must adhere to designated timings and maintain discipline. Selected students are encouraged to represent the College in inter-collegiate and external competitions.



Canteen

The College canteen offers hygienic food at reasonable prices.



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COLLEGE COMMITTEES



STATUTORY COMMITTEES

DLLE (Extension Work)	N.S.S.
Examinations Committee	Students' Council & Extra Curricular Activities
IQAC	Unfair Means Enquiry Committee
N.C.C	

NON- STATUTORY COMMITTEES

Academic Calendar	Marathi Mandal
Accountancy Association	Mentoring Committee
Add-on Courses	P.T.A.
Admission Committee	Placement Cell
Alumni Association	Planning and Evaluation Committee
Anti-Ragging Cell	Planning Forum
Attendance & Discipline	Prospectus
CAS Co-ordination Committee	Remedial Teaching (for Slow Learners)
CIC (College Internal Committee)	Research Cell
College Grievance Redressal Committee	Rotaract
Commerce Association	SC/ST Welfare
Counselling Centre	Selection & Prize Distribution
Faculty Welfare & Activities Co-Ordinator	Special Cell (For Students with Special Needs)
Gymkhana, Hiking And Nature Club	Student Welfare & Career Counselling
Library Committee	Study Circle (For Competitive Exams)
Literary & Debating Society	Time Table Committee
Magazine Committee	Women's Development Cell



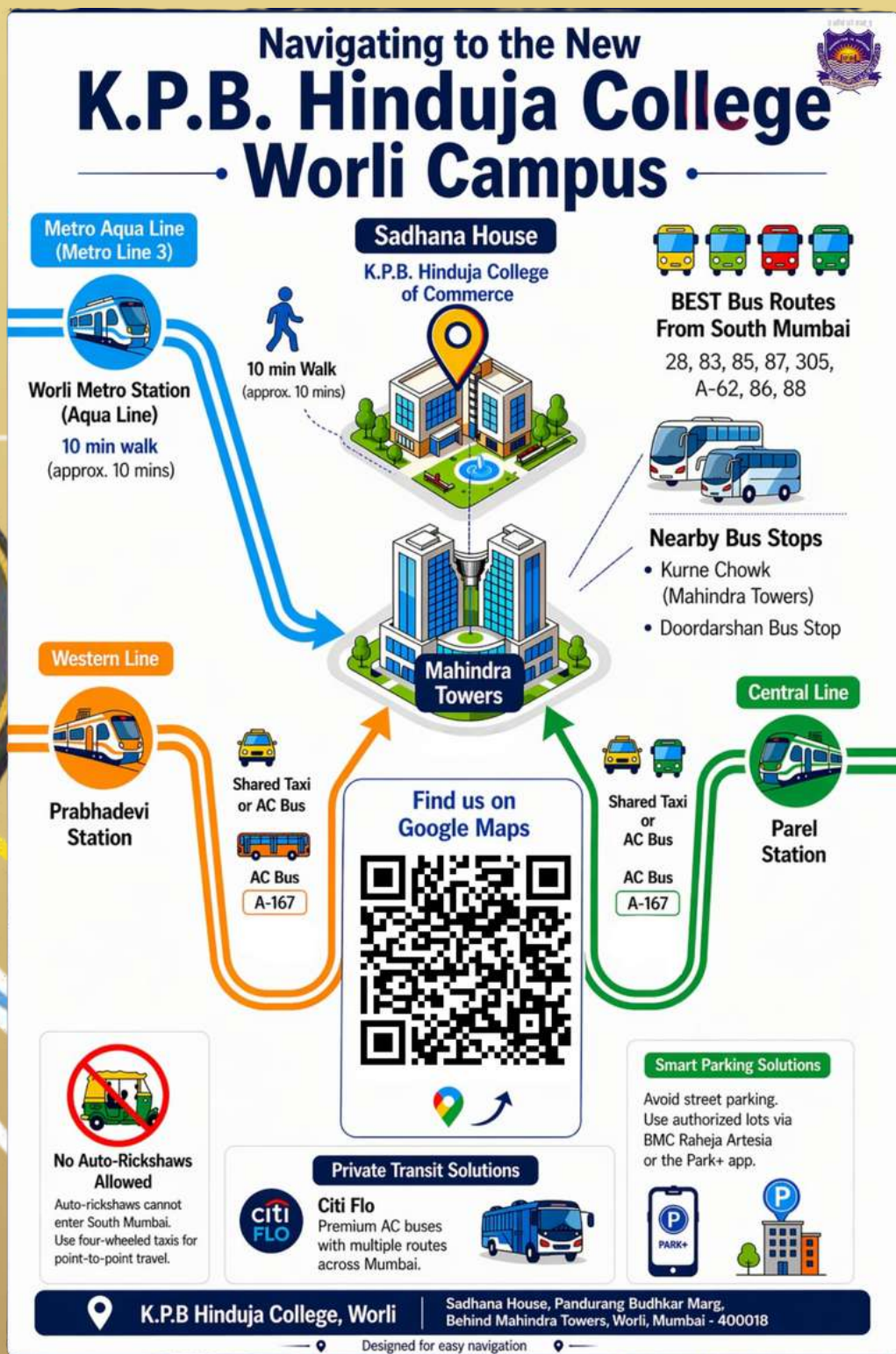
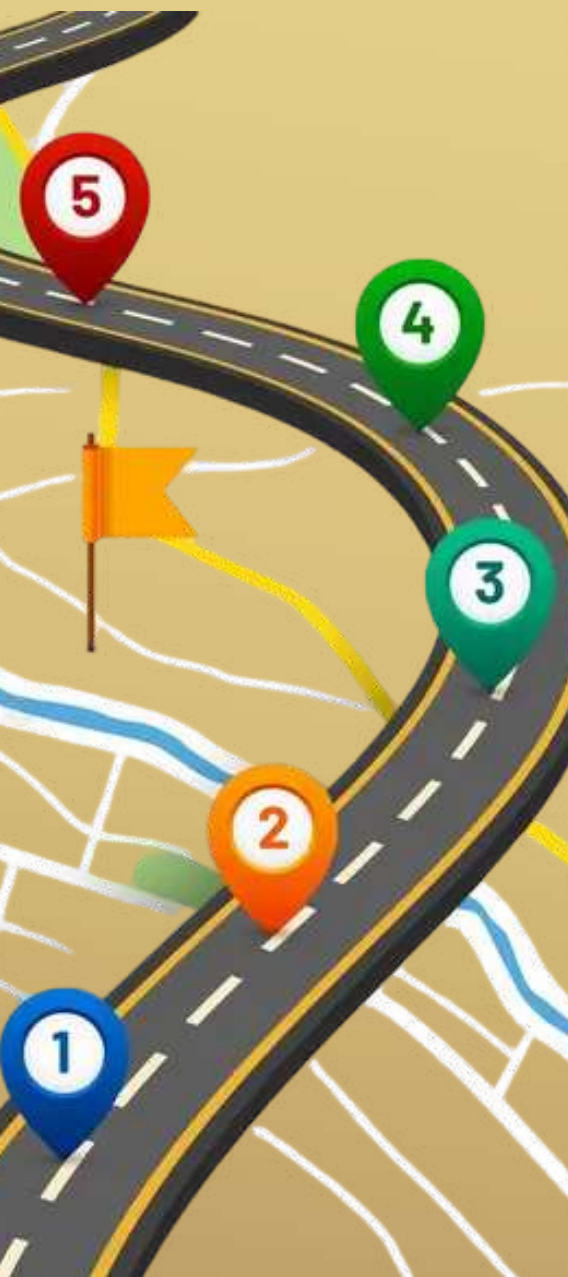
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CAMPUS LOCATION AND ACCESS

The new campus of K.P.B. Hinduja College of Commerce is located at Sadhana House, 570 Pandurang Budhkar Marg, behind Mahindra Towers, Worli, Mumbai – 400018. The campus is well-connected through multiple modes of public and private transport, ensuring convenient accessibility from different parts of Mumbai.



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B.COM (IA)

BACHELOR OF COMMERCE IN INTERNATIONAL ACCOUNTING



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KNOW YOUR PROGRAMME

B.COM (IA) BACHELOR OF COMMERCE IN INTERNATIONAL ACCOUNTING



ELIGIBILITY & PASSING CRITERIA

Candidates seeking admission to B.Com (IA) must have passed Std. XII (or equivalent) from Science, or Commerce streams.
All admitted students must register with the University of Mumbai.



PASSING STANDARD (NEP 2020)

Students must secure a minimum of 45% separately in both internal and external assessments to pass, with combined marks determining the final result.



CREDIT SYSTEM

The University of Mumbai has introduced the credit system in all the Central, State & Deemed learning centres in the country, under the Universities Five Year Plan.

PERFORMANCE GRADING SCALE

Marks range out of 100	Grade and Grade Description	Grade Points
90 TO 100	O: Outstanding	10
80 TO 89.99	A+ Excellent	9
70 TO 79.99	A: Very Good	8
60 TO 69.99	B+: Good	7
55 TO 59.99	B: Above Average	6
50 TO 54.99	C: Average	5
40 TO 49.99	P: Pass	4
39.99 OR BELOW	F: Fail	0

The performance grading shall be based on the aggregate performance of the Internal Assessment Test and the Semester End Examination.

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STRUCTURE OF FIRST-YEAR B. COM (IA) COURSE: F.Y. B.COM(IA)

FYB.COM IN INTERNATIONAL ACCOUNTING

Category	Semester I	Credits	Category	Semester II	Credits
Major 1	MANAGEMENT ACCOUNTING - I	4	Major 1	Financial Accounting	4
Major 2	MANAGEMENT ACCOUNTING - II	2	Major 2	Performance Management	2
Open Elective 01	Business & Technology	2	MINOR	Equity Derivatives	2
Open Elective 02	Micro Economics	2	Open Elective 01	Sales & Negotiation Skills	2
Vocational Skills Course	Ms Excel	2	Open Elective 02	Macro Economics	2
Skill Enhancement Course	Financial Modelling	2	Vocational Skills Course	Advanced Excel	2
Ability Enhancement Course	Business Communication	2	Skill Enhancement Course	Tally in Accounting	2
Value Education Course	Environment Studies	2	Ability Enhancement Course	Group Communication	2
Indian Knowledge System	Chanakya Niti	2	Value Education Course	Ethics in Digital Finance	2
Co-Curricular Courses	Basics of Yoga	2	Co-Curricular Courses	Advance Yoga	2
	Total Credits	22		Total Credits	22

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KNOW YOUR PROGRAMME

B.COM (IA)

BACHELOR OF COMMERCE IN INTERNATIONAL ACCOUNTING

College examinations are compulsory for all students. No student will be granted any Scholarship, Freeship, Concession or any other similar facilities, unless among other conditions, he/she shows satisfactory performance at various examinations. Any Student found guilty of copying or using unfair means, directly or indirectly in an examination may be denied admission to any class again besides being liable for prosecution. FY/SY students will be promoted to SY/TY respectively after considering the passing standard prescribed as per the University guidelines received from time to time.

Scheme of Examination

1) Degree – Self Financed Programmes

Credit	Semester End Examinations	Internal Examinations
4	60 Marks	40 Marks
2	30 Marks	20 Marks

***NB: Internal Assessment includes tests, presentations, field-based assignments, projects etc.

ATKT Examination: –

There will be ATKT / Repeaters examination for those who failed and Makeup Examination for those who remained Absent on Medical ground.

Revaluation & Verification: –

Rules & procedures for providing photocopies of answer books to the examinee and process of revaluation of the answer books of the examinee who apply for revaluation will be as per university circular from time to time.

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PROGRAMME DETAILS

A

Programme Overview

Name, Overview of the programme
Brief Introduction

B

Programme Details

Programme Outcomes
(POs)

C

Faculty & Subject Details

F.Y. B.Com (IA) Subjects & Faculty
Details Syllabus

D

Best Practices & Future Plans

Unique initiatives of your Programme

Innovative teaching or research practices

Academic expansion

Research goals

Contact Details

- **Dr. Antara Sonawane – Chief Coordinator**
- **Dr. Jagruti Darji – Assistant Coordinator**



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A. PROGRAMME OVERVIEW

About B.Com (IA) International Accounting

The B.Com in International Accounting embedded with ACCA programme was launched at Hinduja College of Commerce in the Academic Year 2024–25, marking a pioneering step in bridging conventional commerce education with globally recognised professional accounting qualifications. The programme was conceived in strategic collaboration with Finplan International Education, a specialist knowledge partner dedicated to delivering world-class ACCA training and professional development. Recognising the growing demand for internationally competent accounting professionals in India's rapidly globalising economy, Hinduja College and Finplan International Education joined hands to offer students a transformative dual-pathway qualification – one that combines the academic rigour of a University of Mumbai B.Com degree with the professional prestige of the Association of Chartered Certified Accountants (ACCA), UK.

Vision

To be a nationally recognised centre of excellence in international accounting education, empowering a new generation of ethically grounded, digitally proficient, and globally competent accounting professionals who contribute meaningfully to the advancement of commerce, industry, and society.

Mission

- Academic Integration
- Professional Competence
- Ethical and Value-Based Education
- Innovation and Digital Empowerment
- Research and Intellectual Growth
- Industry and Global Connect
- Lifelong Learning and Continuous Development



NAAC Re-accredited with “A+” Grade (CGPA: 3.59)

Current Address (Temporary): Sadhana House, 570 Pandurang Budhkar Marg, Behind Mahindra Towers, Worli, Mumbai - 400018. Tel: 022-4098-9000 - Email: info@hindujacollege.com - Website: www.hindujacollege.edu.in



B. PROGRAMME DETAILS

B.COM. (IA) **BACHELOR OF COMMERCE IN INTERNATIONAL ACCOUNTING**

Programme Outcomes (POs):

- Academic Excellence: Demonstrate comprehensive knowledge of international accounting standards (IFRS) integrating the ACCA curriculum with the foundational rigour with International Benchmark.
- Skill & Employability: Acquire industry-relevant technical and transferable skills that enhance employability across global accounting firms, multinational corporations, banking, insurance.
- Research Competence: Apply quantitative and qualitative research methodologies to present well-reasoned, evidence-based findings.
- Ethical Responsibility: Uphold the highest standards of professional ethics, corporate governance, and social responsibility as prescribed by the ACCA Code of Ethics and applicable regulatory frameworks.
- Entrepreneurial Mindset: Identify and evaluate business opportunities by applying financial acumen.
- Digital Readiness: Leverage contemporary digital tools, accounting software (e.g., SAP, Tally, Xero).
- Lifelong Learning: Cultivate a sustained commitment to continuous professional development by progressing through further ACCA qualifications.



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Syllabus

Smt. P. D. Hinduja Trust's
K. P. B. Hinduja College of Commerce, Mumbai
(Autonomous)

Re-accredited 'A+' Grade by NAAC



Affiliated to
The University of Mumbai

Syllabus for B.Com (IA) International Accounting
Semester I & II under NEP 2020

Programme Code: HUBIA



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SYLLABUS FOR B.COM (IA) INTERNATIONAL ACCOUNTING

SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)			SEMESTER: I		
Course/Subject: Management Accounting - I			Course Code: HUBIA/I/MJ01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Evaluation (Project and Viva Voce)
4 lectures/1 hour each	NA	NA	4	40 marks	60 marks
Learning Objectives: • Explain the nature, source and purpose of management information. • Explain and apply cost accounting techniques. • Prepare budgets for planning and control.					
Course Outcomes After successful completion of this course, students will be able to: • The learners will be able to describe the purpose and role of cost and management accounting within an organization. • The learners will be able to distinguish between data and information • The learners will be able to identify and explain the attributes of good information • The learners will be able to distinguish between cost, profit, investment revenue centers. • The learners will be able to describe the stages in the budgeting					

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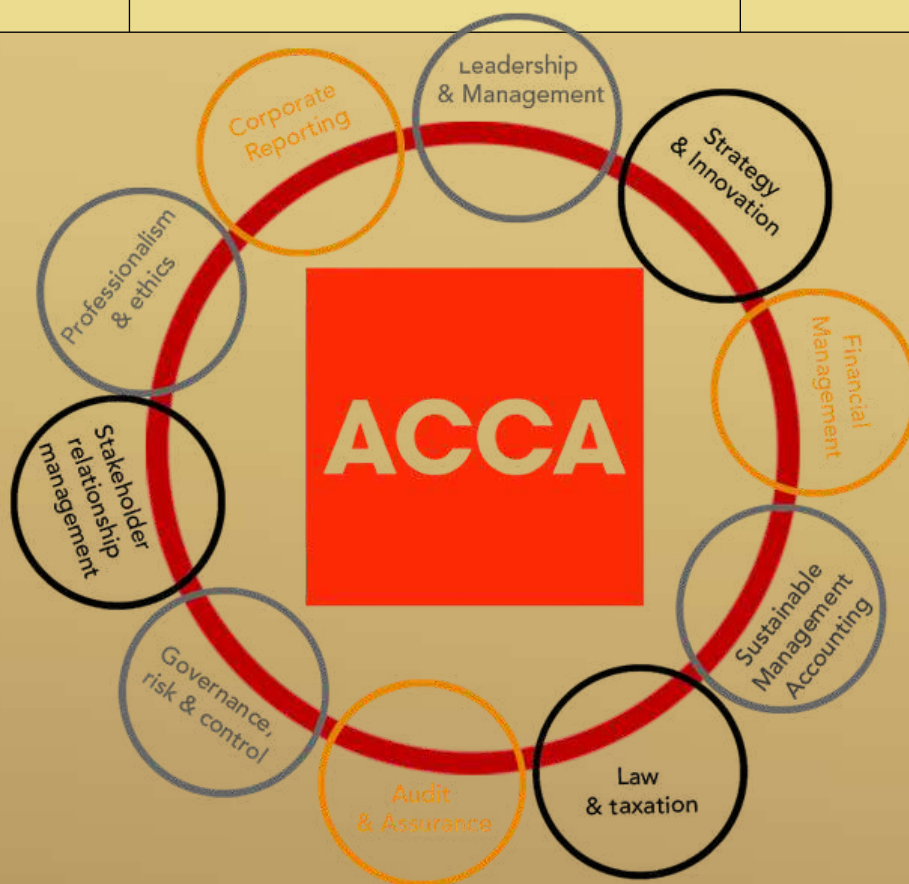
DETAILED SYLLABUS

Module	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	Nature, Source and Purpose of Management information Accounting ● Sources of data Cost classification ● Presenting information	15
II	Performance Measurement ● Performance measurement – overview ● Performance measurement – application ● Cost reductions and value enhancement ● Monitoring performance and reporting ● Nature and purpose of budgeting ● Statistical techniques	15
III	Budget Preparation and Types ● Budget preparation ● Flexible budgets ● Capital budgeting and discounted cash flow	15
IV	Control, Reporting and other aspects of Budgets ● Budgetary control and reporting ● Behavioral aspects of budgeting	15
	Total	60



Textbooks & References

Sr. No.	Title	Author / Source
1	ACCA Study Material	Finplan Edu
2	Kaplan Online & Offline Study Matereial	ACCA Portal
3	Study Hub & Exam Kit	ACCA Portal
4	Principles of Management Accounting	Maheshwari S.N., CA Sharad K. Maheshwari and Dr. Suneel K. Maheshwari by Sultan Chand& Sons Publication





SEMESTER – I

PROGRAM(s): F.Y. <u>B.com</u> (<u>IA</u>)		SEMESTER: I		
Course/Subject: Management Accounting - II		Course Code: HUBIA/I/MJ02		
Teaching Scheme				
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)
2lectures /1 hour each	NA	NA	2	20 marks
Learning Objectives: • Explain the nature,source and purpose of management information. • Explain and applycost accounting techniques. • Prepare budgets for planning and control.				
Course Outcomes After successful completion of this course, students will be able to: • The learners will able describe the purpose and role of cost and management accountingwithin an organization. • The learners will able distinguish between data and information • The learners will able identify and explain the attributes of good information • The learners will able distinguish between cost, profit, investment revenue canters. • The leaners will be able to describe the stages in the budgeting				





DETAILED SYLLABUS

Module	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	Standard Costing ● Standard costing system ● Variance calculations and analysis ● Reconciliation of budgeted and actual profit	15
II	Cost Accounting Techniques ● Accounting for material, labour and overheads ● Absorption and marginal costing ● Cost accounting methods ● Alternative cost accounting principles	15
	Total	30



STANDARD COST





Textbooks & References

Sr. No.	Title	Author / Source
1	ACCA Study Material	Finplan Edu
2	Kaplan Online & Offline Study Matereial	ACCA Portal
3	Study Hub & Exam Kit	ACCA Portal
4	Principles of Management Accounting	Maheshwari S.N., CA Sharad K. Maheshwari and Dr. Suneel K. Maheshwari by Sultan Chand & Sons Publication



**SEMESTER – I**

PROGRAM(s): F.Y.B.Com (IA)			SEMESTER: I		
Course/Subject: Business and Technology			Course Code: HUBIA/I/OE01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures /60 mins each	4	NA	2	NA	30 marks
Learning Objectives: - Understand the purpose and types of business and how they interact with the key stakeholders and the external environment. - Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed. Understand the importance of personal effectiveness as the basis for effective team and organizational behavior.					
Course Outcomes: After completion of the course, learners would be able to: - The learners will be able to define/describe business organization, define its stakeholders, political legal factor and various technical affecting business - The learners will be able to apply various accounting concepts, identify describe main accounting function and business recording various financial information, codifying and processing financial function - The learners will be able to define communication and identified methods of communications used in organization and how they are used. - The learners will be able to describe various components, framework and personal development					



DETAILED SYLLABUS

Module	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	The Business Organization, its Stakeholders ● The business organization ● Business organization and structure Organizational culture in business ● Information technology and information systems in business Stakeholders in business organizations	8
II	Personal Effectiveness and Communication in Business ● Learning and training at work ● Review and appraisal of individual performance Personal effectiveness at work ● Communicating in business Budgeting Business and the External Environment ● External analysis – political and legal factors External analysis – economic factors - External analysis – social, environmental and technological factors - Competitive factors	7
III	Governance and Professional Ethics in Business Managing Individuals and teams ● Professional ethics in accounting and business Governance and social responsibility in business Law and regulation governing accounting Accounting and finance functions within business Financial systems and procedures ● The relationship between accounting and other business functions Recruitment and selection of employees Individual, group and team behavior Motivating individuals and groups	8
IV	Controls and Compliance , Financial Services ● Audit and financial control ● Fraud, fraudulent behavior, and their prevention in business Leadership, management and supervision ● Merchant Banking: Managing of Public Equity / ● Debenture Issues Mobilizing Fixed Deposits, Arranging Inter- corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	7
	Total	30



Textbooks & References

Sr. No.	Title	Author / Source
1	ACCA Study Material	Finplan Edu
2	Kaplan Online & Offline Study Matereial	ACCA Portal
3	Study Hub & Exam Kit	ACCA Portal





SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)			SEMESTER: I		
Course/Subject: Micro Economics			Course Code: HUBIA/I/OE02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures/ 1 hour each	NA	NA	2	20 marks	30 marks
Learning Objectives: • To acquaint the students with the concepts of microeconomics dealing with consumer behavior. • The course also makes the student understand the supply side of the market through the production and cost behavior of firms. • To make choices based on their preferences, budgets, and the prices of goods and services.					
Course Outcomes: • After completion of the course, learners would be able to: • Analyze Traditional and Modern Definitions of Economics. • Understand about Methodology in economics. • Perform supply and demand analysis to analyze the impact of economic events on Markets, • Analyze the behavior of consumers in terms of the demand for products.					





DETAILED SYLLABUS

Module	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	Concept of demand: demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand, Consumer behavior, Marshallian utility approach and Indifference Curve approach; utility maximization conditions Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC)	15
II	Production and Cost Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long run Costs; Relation between Average and Marginal	15
	Total	30





Reference Books:

Sr. No.	Title	Author / Source
1	Micro Economics	K.C. Dash, Himalaya Publishing House
2	Micro Economics	Ahuja AL, by S. Chand
3	Micro Economics	Mehta P.K. , Singh M





SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)		SEMESTER: I			
Course/Subject: MS Excel		Course Code: HUBIA/I/VSC01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures/ 1 hour each	NA	NA	2	40 marks	60 marks
Learning Objectives: • The learners will be able to Visualize, Evaluate and Manipulate the data • The learners will be able to design spreadsheets that better organize data and provide a better picture of the information that is input. • The learners will be able to read and comprehend spreadsheets and data from other departments, vendors, and customers The learners will be able to maintain, organize, and balance complex financial and inventory accounts.					
Course Outcomes: After completion of the course, learners would be able to: • The learners will be able to Visualize, Evaluate and Manipulate the data • The learners will be able to design spreadsheets • that better organize data and provide a better picture of the information that is input. • The learners will be able to read and comprehend spreadsheets and data from other departments, vendors, and customers • The learners will be able to maintain, organize, and balance complex financial and inventory accounts.					



DETAILED SYLLABUS

Modules	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	1. Manage Workbook Options and Settings 1.1. Create Worksheets and Workbooks - Create a workbook. Import data from a delimited text file Add a worksheet to an existing workbook Copy and move a worksheet 1.2. Navigate in Worksheets and Workbooks - Search for data within a workbook Navigate to a named cell, range, or workbook element Insert and remove hyperlinks 1.3. Format Worksheets and Workbooks - Change worksheet tab color Rename a worksheet Change worksheet order Insert and delete columns or rows Change workbook themes Adjust row height and column width Insert headers and footers 1.4. Customize Options and Views for Worksheets and Workbooks - Hide or unhide worksheets Hide or unhide columns and rows Customize the Quick Access toolbar Modify document properties Display formulas 1.5. Configure Worksheets and Workbooks for Distribution - Inspect a workbook for hidden properties or personal information Inspect a workbook for accessibility issues Inspect a workbook for compatibility issues 2. Apply Custom Data Formats and Layouts 2.1. Apply Custom Data Formats and Validation - Create custom number formats Populate cells by using advanced Fill Series options 2.2. Configure data validation Apply Advanced Conditional Formatting and Filtering - Create custom conditional formatting rules Create conditional formatting rules that use formulas Manage conditional formatting rules 2.3. Create and Modify Custom Workbook Elements - Create and modify simple macros Insert and configure form controls 3. Create Tables 3.1. Create and Manage Tables - Create an Excel table from a cell range Convert a table to a cell range Add or remove table rows and columns 3.2. Manage Table Styles and Options - Apply styles to tables Configure table style options Insert total rows 3.3. Filter and Sort a Table - Filter records Sort data by multiple columns Change sort order Remove duplicate records 4. Perform Operations with Formulas and Functions 4.1. Summarize Data by using Functions - Insert references Perform calculations by using the SUM function Perform calculations by using MIN and MAX functions Perform calculations by using the COUNT function Perform calculations by using the AVERAGE function 4.2. Perform Conditional Operations by using Functions - Perform logical operations by using the IF function Perform logical operations by using the SUMIF function Perform logical operations by using the AVERAGEIF function Perform statistical operations by using the COUNTIF function 4.3. Format and Modify Text by using Functions - Format text by using RIGHT, LEFT, and MID functions Format text by using UPPER, LOWER, and PROPER functions Format text by using the CONCATENATE function	15



DETAILED SYLLABUS

Modules	Syllabus As per DSC framework of NEP 2020	No. of lectures
II	5. Create Charts and Objects 5.1.Create Charts - Create a new chart - Add additional data series - Switch between rows and columns in source data - Analyze data by using Quick Analysis 5.2.Format Charts - Resize charts - Add and modify chart elements - Apply chart layouts and styles - Move charts to a chart sheet 5.3.Insert and Format Objects - Insert text boxes and shapes - Insert images - Modify object properties - Add alternative text to objects for accessibility 6. Manage Workbook Options and Settings 6.1.Manage Workbooks - Save a workbook as a template - Enable macros in a workbook - Display hidden ribbon tabs 6.2.Manage Workbook Review Restrict editing - Protect a worksheet - Configure formula calculation options - Protect workbook structure - Manage workbook versions - Encrypt a workbook with a password 7. Apply Custom Data Formats and Layouts 7.1.Apply Custom Data Formats and Validation - Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation 7.2.Apply Advanced Conditional Formatting and Filtering - Create custom conditional formatting rules - Create conditional formatting rules that use formulas - Manage conditional formatting rules 7.3.Create and Modify Custom Workbook Elements - Create custom color formats - Create and modify cell styles - Create and modify custom themes - Create and modify simple macros - Insert and configure form controls 7.4.Prepare a Workbook for Internationalization - Display data in multiple international formats - Apply international currency formats - Manage multiple options for +Body and +Heading fonts 8. Create Advanced Formulas 8.1. Apply Functions in Formulas - Perform logical operations by using AND, OR, and NOT functions - Perform logical operations by using nested functions - Perform statistical operations by using SUMIFS, AVERAGEIFS, and COUNTIFS functions 8.2. Look up data by using Functions - Look up data by using the VLOOKUP function - Look up data by using the HLOOKUP function 8.3. Apply Advanced Date and Time Functions - Reference the date and time by using the NOW and TODAY functions - Serialize numbers by using date and time functions 8.4. Perform Data Analysis and Business Intelligence - Import, transform, combine, display, and connect to data - Consolidate data - Perform what-if analysis by using Goal Seek and Scenario Manager - Calculate data by using financial functions 8.5. Troubleshoot Formulas - Trace precedence and dependence - Monitor cells and formulas by using the Watch Window 8.6. Define Named Ranges and Objects - Name cells - Name data ranges - Name tables - Manage named ranges and objects	15
	Total	30



Reference Books:

Sr. No.	Title	Author / Source
1	Mastering Advance Excel	Ritu Arora
2	Excel for Finance and Accounting	Suraj Kumar Lohani
3	200+ Excel Formulae and Functions	Prof. Michel McDonald



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SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)			SEMESTER: I		
Course/Subject: Financial Modelling			Course Code: HUBIA/I/SEC01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures/ 1 hour each	4	NA	2	40 marks	60 marks
Learning Objectives: To combine accounting, finance, and business metrics to create a forecast of a company's future results. A financial model is simply a spreadsheet, usually built in Microsoft Excel, that forecasts a business's financial performance into the future.					
Course Outcomes: After completion of the course, learners would be able to: - The learner will be able to understand the basic to intermediate excel usage - The learner will be able to categorize on various complex formulas which help in coming out with meaty results from piles of voluminous data in a matter of seconds. - The learner will be able to define the basic finance concepts. These concepts are absolutely critical to mastering any financial and valuation analysis - The learner will be able to describe Feasibility Study/Business Modeling, Comparable Company Analysis, Discounted Cash flow Valuation.					





DETAILED SYLLABUS

Module	Syllabus As per DSC framework of NEP 2020	No. of Lectures
I	Basic to Intermediate Excel Using keys instead of mouse in excel. Sorting Data and using advanced filters to overcome the limitations of filters. Cell Freeze, Row Freeze, Column Freeze. Using conditional formatting in excel and making the data look more meaty Linkages used for Financial Modeling. Simple excel formulas as sum, product, division, multiplications, paste special, concatenate. Vlook Up/H look up usage of data Match Function. Combination of multiple functions in a problem as Vlook +Match, Index+Match, VlookUp and If. CAGR Calculation Transpose function Usage of IF function Table functions Pivot Tables. IRR Calculation Cell Referencing. Interest functions as EMI calculator, Sum if, Count if, Sum ifs Sum Product Functions. Multiple usage of Vlook Function. Advanced Excel & PowerPoint: Combination of multiple functions in a problem as Vlook +Match, Index+Match, VlookUp and If. Offset Function. Sensitivity Analysis using different ways. Scenario. Manager and how to use that in a model Iterative .calculations. How to Negate it Using Excel for Statistical Analysis like Correlation, Regression, Variance. How to summarize data from different sheets and collating them into a single sheet using Indirect function Charting Rules of creating a bar chart Making pictures as linked objects in excel (eg, how to make flags dynamic) Making apt chart from the data provided Creating dynamic charts and no need to change the chart every time its prepared Using Name Manager to make charts dynamic Showing multiple charts at the same time in same location using filter Now and Then Analysis chart Waterfall Charts, Thermometer Charts How the charts change using sensitivity analysis Interactivity using Form Controls Practical Application of Formulas and Charting through Creation of Dashboards Advanced excel formulas Conditional formatting Developer tabs Charting including charting tricks using excel formulas How every slide should pass a 20 second test How one has to make meaty slides with fact based representation, proper sourcing of data, effective charts and aesthetic and visual appeal of a PPT How the analysed data has to be presented in a structured and phased manner How the flow of a presentation should tell a story Power Point Training Basic Finance Concepts: Statement of Financial Position, Statement of Income & Expenses, Cash Flow Statement, different adjustments and their importance Defining inter linking and relationships between the three financial statements and how does the accounting flow amongst them Ratio Analysis of Financial Statements using major financial ratios including liquidity ratio, asset management ratio, debt management ratio and profitability ratio How to determine the financial health of a company using multiple ratios 3 Step and 5 Step DuPont Analysis	15



DETAILED SYLLABUS

Module	Syllabus As per DSC framework of NEP 2020	No. of Lectures
II	Feasibility Study/Business Modelling: Benefits of using Net Present Value (NPV) over Internal Rate of Return (IRR) to calculate the financial viability of a project Building Dynamic Business Models from scratch with Multiple Scenarios using XIRR, MIRR. How to build assumptions and the rationale of taking them before starting your business model Using different approaches like lowest common denominator and annual equivalency cash flow for determining the value of projects that have different life spans. Using formulas for the after tax weighted average cost of capital (WACC) and capital asset pricing model (CAPM) and how they are used to determine the cost of capital. Calculation of free cash flows to firm and free cash flows to equity and how they are used to determine the profitability of a project How to take a decision for a project using different techniques like Data Tables, Scenario Manager, Solver etc Comparable Company Analysis: Learn the steps required to construct a meaningful trading companies' analyses (enterprise value, latest twelve months numbers, cleaning reported financials, calculate & benchmark multiple) Impact of convertible securities – options, warrants, RSUs, convertible bonds, convertible preference shares Treatment of leases (operating and capital), R&D expenses etc. Role of multiples in IPO valuation Running regression analysis on multiples How relevance of multiples changes as per industry (i.e. Which multiple is driving price of the peers in the industry) Why sometime, a high growth company is trading at low multiple compared to less growth company Why there is difference between multiples of different industries and what drives that difference Possible reasons for why different companies in the same sector are trading at different multiples and how to analyse those differences before jumping on the conclusion that particular stock is undervalued/overvalued Discounted Cashflow Valuation: What should be the ideal projection period for the target company How to factor various risks in projections and cash flows How to switch between currency of projection and its corresponding impact on discount rate How to calculate WACC if required information is not available What could be the possible inconsistency in our assumptions while projection cash flows and discount rate and how to fix them Different ways of calculation of terminal value and their implications on DCF value (EBITDA multiple and perpetual growth methods and their inherent limitations) Different ways of calculating beta and their implication on WACC and DCF value Treatment of options differently in DCF valuation from how we treated them in trading comps and why?	15
	Total	30



Textbooks & References

Sr. No.	Title	Author / Source
1	Mastering Financial Modelling in Microsoft Excel	Alastar L. Day in Pearson
2	Financial Modelling Handbook	Zebra Learn
3	Financial Modelling in Excel for Dummies	Danielle Stein Farhurst
4	Principles of Financial Modelling	Model Design



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SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)		SEMESTER: I Communicative English			
Course/Subject: Business Communication		Course Code: HUBIA/I/AEC01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures/ 1 hour each	NA	NA	2	20 marks	30 marks
Learning Objectives: • To understand the theoretical underpinnings of the dominant communication areas such as interpersonal, group and computer-mediated communication • To display communication competencies – verbal and non-verbal • To display technological competencies to communicate (use of modern communication tools such as PPT etc. • To apply the principles of effective writing. .					
Course Outcomes: After completion of the course, learners would be able to: • Learner will understand the theoretical underpinnings of the dominant communication areas such as interpersonal, group and computer-mediated communication • Learner will be display communication competencies – verbal and non-verbal • Learner will be display technological competencies to communicate (use of modern communication tools such as PPT). • Learner will be apply principles of effective writing.					



DETAILED SYLLABUS

Modules	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	Analysis of Information: Comprehension of a simple passage, Comprehension of a technical article related to accountancy, Summarization, Analysis of technical data (graphs, pie diagrams, etc.)	10
II	Written Correspondence: Statement of Purpose, Job Application with Résumé, Agenda and Minutes, Memos and Circulars, Report Writing, Response Letters to IT Dept., Letters to Clients	10
III	Presentation Skills: Preparing a PPT, Speaking Skills and Etiquette	5
IV	Ethics of Communication: Possible Dilemmas while corresponding with clients	5
	Total	30

Reference Books:

Sr. No.	Title	Author / Source
1	Business Communication	N.Gupta & K Jain
2	Business Communication	Dr. K.K Sinha





SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)		SEMESTER: I			
Course/Subject: Environmental Studies		Course Code: HUBIA/I/VEC01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures/ 1 hour each	NA	NA	2	20 marks	30 marks
Learning Objectives: • To create awareness about environmental elements and its importance to students. • To sensitize students towards various problems related to environment. • To make students understand various policies and legislative arrangement of environment protection. • To make understand importance of sustainable development.					
Course Outcomes: After completion of the course, learners would be able to: • Understanding importance of environment. • Know about various environmental problems of the world. • Know their fundamental rights and duties as a citizen for conservation of natural and man-made resources • Learn various policies and acts related to environment planning and management.					



DETAILED SYLLABUS

Modules	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	INTRODUCTION TO ENVIRONMENTAL STUDIES Environment- Concept, Nature, Scope and Importance of environmental studies Types and Elements of Environment Bio- geochemical Cycles (Carbon, Nitrogen, Oxygen) Concept of sustainability and sustainable development. ECOSYSTEMS AND BIODIVERSITY Ecosystem- Types, Structure and function, Energy flow in an ecosystem Biodiversity- Concepts and need of study, Classification Biodiversity- Threats and Conservation	15
II	ENVIRONMENT POLLUTION, PROTECTION AND MANAGEMENT Environmental pollution: types, causes, effects and controls- Air, Water, Soil and Noise pollution Solid waste management: Control measures of urban and industrial waste. Environmental movements in India Environment Laws: Environment Protection Act; Wildlife Protection Act, Water (Prevention and control of Pollution) Act. Disaster management: floods, earthquake, cyclones and landslides	15
	Total	30





Reference Books:

Sr. No.	Title	Author/ Source
1	Conservation and Environmentalism	Robert C. Paehlke
2	Encyclopedia of Biodiversity by Simon A. Levin	Simon A. Levin
3	Encyclopedia of Disasters by Angus M. Gunn	Angus M. Gunn
4	The encyclopedia of Ecotourism by David B. Weaver	David B. Weaver





SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)		SEMESTER: I			
Course/Subject: IKS (Chanakya Niti)		Course Code: HUBIA/I/IKS			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /1 hour each	NA	NA	2	20 marks	30 marks
Learning Objectives: • To create awareness about environmental elements and its importance to students. • To sensitize students towards various problems related to environment. • To make students understand various policies and legislative arrangement of environment protection. • To make understand importance of sustainable development.					
Course Outcomes: After completion of the course, learners would be able to: • To explain Indian Knowledge System to the students • To describe Indian Knowledge System and its relevance • To analyze various branches of knowledge developed in India					



DETAILED SYLLABUS

Modules	Syllabus As per DSC framework of NEP 2020	No. of lectures
I	Historical Background of Chanakya His Life, Work, and Teachings Introduction to Chanakya Neeti	10
II	The Ideal King - Raja Rishi (Enlightened Leader) Training of a Leader (Raja and Raja-Guru) Leaders and Administrators - Qualities and Selection Method Key Roles: Amatya, Mantri, Rajapurohita, Yuvaraj	10
III	Training of Administrators Checks and Balances (Auditing Systems) Aanvikshiki - Pratma Vidya (Philosophy) Process of Decision Making (Aanvikshiki) Consulting the Experts (Vridhdhasanyogah) Selection of Experts / Advisors Succession Planning (Creation of New Officers) Law and Order: Dharmasthiya, Dandaniti, and Kantakashodana	10
	Total	30

Reference Books:

Sr. No.	Title	Author
1	Corporate Chanakya Niti	Radhakrishnan Pillai
2	The Asura Way	The Contrarian path to Success
3	Asura: Tale of the Vanquished	Anand Neelakantan
4	Chanakya's Intelligence Kingmaker of Magadha	Dr. Ankit Shah



SEMESTER – I

PROGRAM(s): F.Y.B.Com (IA)			SEMESTER: I		
Course/Subject: Basics of Yoga			Course Code: HUBIA/I/CC01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins	NA	NA	2	20 marks	30 marks
Learning Objectives: • Demonstrate basic skills associated with yoga activities including strength and flexibility, balance and coordination. • Demonstrate the ability to perform yoga movements in various combinations and forms. • Understand and apply the knowledge of basic sequencing, and effective group management.					
Course Outcomes: After completion of the course, learners would be able to: • To learn Traditional Indian Yoga systems • To understand The philosophy of the Yoga systems • To learn new thought in Yoga movement in the country • Will gain in-depth understanding of fundamental and applied scientific concepts and methods of Yogic Science and allied Science • After completing the course, a student of yoga sciences & Holistic Health can find a career to teach and spread the knowledge in schools, colleges, health centers.					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Recitation of hymns & hasta mudra, Recitation of Pratah-smaran and Shanti Mantras; Recitation of Pranava Japa and Soham Japa; Recitation of Hymns from Upanishad & Yoga Texts; Hasta Mudra: Chin, Jnana, Hridaya,	15
II	Shatkarmas, Dhauti (Kunjal, Vamana Dhauti, Vastra Dhauti); Neti (Jalneti, Sutraneti); Kapalbhati and its variants; Agnisara	15
	Total	30

Reference Books:

Sr. No.	Title	Author
1	Shatkarma:	Basavaraddi, I.V. & others
2	Yoggic Pranayama	Joshi K.S.
3	Pranayama	Swami Kuvalyananda
4	Science of Breath	Swami Rama





SEMESTER – II

PROGRAM(s): F.Y. <u>B.Com</u> (IA)			SEMESTER: II		
Course/Subject: Financial Accounting - I			Course Code: HUBIA/II/MJ01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
4 lectures /60 mins	NA	4	4	40 marks	60 marks
Learning Objectives: The objective of Financial Accounting is to develop the knowledge in financial Accounting functions, stakeholders and impact on corporate objectives • To identify financial accounting environment for business and the role of financial markets and institutions • To describe and explain the working capital needs and fund ingstrategies • To calculate investment appraisal					
Course Outcomes: After completion of the course, learners would be able to: • The objective of Financial Management is to develop the knowledge in financial management functions, stakeholders and impact on corporate objectives • To identify financial management environment for business and the roleof financial marketsand intuitions • To describe and explain the working capitalneeds and fundingstrategies To calculate investment appraisal					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Context and purpose of Financial Reporting The scope and purpose of financial statements for external reporting Users' and stakeholders' needs The main elements of financial reports The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) Duties and responsibilities of those charged with governance. The qualitative characteristics of financial information	15
II	Accounting systems and Double entry book-keeping Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information Ledger accounts, books of prime entry, and journals	15
III	Recording of Transactions and Events Sales and purchases cash Inventory Tangible non-current assets Depreciation Intangible non-current assets and amortization Accruals and prepayments Receivables and payables Provisions and contingencies Capital structure and finance costs	15
IV	Trial Balance and Reconciliations Trial balance Correction of errors Control accounts and reconciliations Bank reconciliations Suspense accounts Preparation of Basic Financial Statements - Standalone and Consolidated Statements of financial position Statements of profit or loss and other comprehensive income Disclosure notes Events after the reporting period Statements of cash flows Incomplete records Subsidiaries Associates Analysis of Financial Statements Importance and purpose of analysis of financial statements Ratios Analysis of financial statements	15
	Total	60





Reference Books:

Sr. No.	Title	Author
1	ACCA Study Material	Finplan Edu
2	Kaplan Online & Offline Study Matereial	ACCA Portal
3	Study Hub & Exam Kit	ACCA Portal
4	Principles of Management Accounting	Maheshwari S.N., CA Sharad K. Maheshwari and Dr. Suneel K. Maheshwari by Sultan Chand& Sons Publication





SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)		SEMESTER: II			
Course/Subject: Performance Management -		Course Code: HUBIA/II/MJ02			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: • To apply management accounting techniques to business data. • To help you master planning, decision-making, performance evaluation, and control. • To use these tools to optimize how businesses use resources and make smart choices					
Course Outcomes: After completion of the course, learners would be able to: • Identify and discuss the information, systems and developments in technology required for organizations to manage and measure performance. Identify and apply appropriate budgeting techniques and methods for planning and control and use standard costing systems to measure and control business performance and to identify remedial action.					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Performance Measurement and Control Performance management information systems Sources of management information Management reports Performance analysis in private sector organisations Divisional performance and transfer pricing Performance analysis in not-for-profit organisations and the public sector External considerations and behavioral aspects Budgetary Systems and Controls Budgetary systems and types of budget Quantitative analysis in budgeting Standard costing Variance Analysis Material mix and yield variances Sales mix and quantity variances Planning and operational variances Performance analysis	15
II	Cost and Management Accounting Techniques Activity-based costing Target costing Life-cycle costing Throughput accounting Pricing Decisions Pricing decisions Make-or-buy and other short-term decisions Dealing with risk and uncertainty in decision-making	15
	Total	30

Reference Books:

Sr. No.	Title	Author
1	ACCA Study Material	Finplan Edu
2	Kaplan Online & Offline Study Material	ACCA Portal
3	Study Hub & Exam Kit	ACCA Portal



SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)			SEMESTER: II		
Course/Subject: Equity Derivatives			Course Code: HUBIA/II/MN01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: • To acquaint students with derivatives products in equity derivatives markets. • To make learner aware about regulations and risks associated with the products. • To acquaint students with the exchange mechanisms of clearing and settlement.					
Course Outcomes: After completion of the course, learners would be able to: • Know the basics of the Indian equity derivatives market. • Understand the various trading strategies that can be built using futures and options on both • stocks and stock indices. • Understand the clearing, settlement and risk management as well as the operational mechanism related to equity derivatives markets. • Know the regulatory environment in which the equity derivatives markets operate in India.					

**DETAILED SYLLABUS**

Modules	Details	No. of lectures
I	Basics of Derivatives and Index Basics of Derivatives Understanding Index Index management Forward and futures Contracts Futures pricing and uses Commodity, Equity & Index Futures	15
II	Introduction to Forwards, Futures and Options Options, pay off charts Basics of Option Pricing and Option Greeks Uses of options Option Trading Strategies 1. Covered Call 2. Married Put 3. Bull Call Spread 4. Bear Put Spread 5. Protective Collar 6. Long Straddle 7. Long Strangle 8. Long Call Butterfly 9. Iron Condor Iron Butterfly	15
	Total	30

Reference Books:

Sr. No.	Title	Author
1	Equity Derivatives	NISM by Taxmann
2	Option, Futures and Other Derivatives	John C. Hull and Sankaran Basu by Pearson
3	Derivatives and Risk Management	Rajiv Srivastava by Oxford
4	Derivatives and Risk Management	Dr. R.P. Rustagi by Taxmann

**SEMESTER – II**

PROGRAM(s): F.Y. B.Com (IA)			SEMESTER: II		
Course/Subject: Sales & Negotiation Skills			Course Code: HUBIA/II/OE01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: • To Introduce Sales Management and how to set Positive Mental Attitude for sales using multiple skills. • To Explain Marketing concept in detail and how it differs from Selling. • To Illustrate various sales techniques using offline and online platforms, to make the understanding clear for minimizing profits, by minimizing cost. • To understand the art of the negotiations, for generating maximum revenue for the corporates.					
Course Outcomes: After completion of the course, learners would be able to: • Learners will be able to understand How selling skills are important in today's competitive corporate World and how to apply Positive Mental Attitude for the same. • Learners will be able to Define marketing concepts and how it differs from various selling concepts • Learners will be able to learn and implement various sales techniques using offline as well as digital selling effectively. • Learners will be able to Identify opportunities for negotiations and how firms can maximize their revenue by implementing effective negotiation techniques					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Different Types of Sales Techniques · Selling is an art, and Science · Different types of product and production concepts · Holistic approach towards Sales · Brand Image · Trademarks and Copy rights Advertising and PR · Digital Sales · Online selling techniques · Concept of online banners · Effective Advertising using social media · Lead generation techniques · Sales Presentations Sales Funnel · Objections Handling What are Objections Types of common objections · Various techniques to overcome objections Tele-calling · Do's and Don'ts of Tele-calling Script writing using AIDA process Fabing Practical session on Tele-calling	15
II	Introduction to various types of Negotiation techniques Art of Negotiations •Concept of Negotiation •Need analysis •Objectives of Negotiations Profit Maximization Sales maximization. Different Types of Negotiation Techniques •Distributive Negotiation •Integrative Negotiation •Barriers to Negotiation •Win-Win Negotiation Sales Closures Techniques •Direct Close •Money Talk close •Concession close •Objection Close Dead- line Close and Free Trial Close	15
	Total	30





Reference Books:

Sr. No.	Title	Author
1	Power Negotiating for Sales people	Roger Dawson published by Success Magazine
2	Don't Sell Make them Buy	R. Mukund by OM publication
3	How To Sell Anything To Anybody	Joe Girard





SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)			SEMESTER: II		
Course/Subject: Macro Economics			Course Code: HUBIA/II/OE02		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: - To inculcate a basic understanding of the fundamentals of macroeconomics. - It will enable students to identify major macroeconomic issues, their applicability to the real economy.					
Course Outcomes: After completion of the course, learners would be able to: - To understand the basic concept of circular flow of income in four sector economies and different approaches to measurement of National Income. - To introduce basic concepts of the money market including demand and supply aspects of money. - To apply the closed economy Hicks-Hansen (IS-LM) model for effectiveness of Fiscal and Monetary policies in the short run. - To identify macroeconomic issues of developing countries in a global macro setting and its difference from issues of developed countries.					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Introduction to Macroeconomics and National Income Accounting Origin of macroeconomics; Income, expenditure and the circular flow in three and four sectoral economies; real versus nominal GDP; price indices; measurements of gross domestic product; national income accounting for closed economy and for open economy and National Income Identity; balance of payments accounts and its components.	15
II	Money, Interest and Monetary Policy Meaning and nature of money, Primary and secondary functions of money; Quantity Theory of Money–Cambridge version, Classical theory of interest rate, Loanable fund Theory and Keynesian Theory of Liquidity Preference and interest rate, Liquidity Trap; Credit Creation and Money Multiplier Determination of money supply and demand; credit creation; money multiplier, monetary base; tools of monetary policy	15
	Total	30

Reference Books:

Sr. No.	Title	Author
1	Macro Economics	Dr. S.R. Myneni by New Era Law Publication
2	Macro Economics	H.L. Ahuja by S. Chand Publication
3	Macro Economics	Theory and Policy by Kirti Srivastava by MPP House Bangaluru
4	Macro Economics	N. Gregory Mankiw by Macmillan learning



SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)			SEMESTER: II		
Course/Subject: Advance Excel			Course Code: HUBIA/II/VSC01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: • The learners will be able to Visualize, Evaluate and Manipulate the data • The learners will be able to design spreadsheets that better organize data and provide a better picture of the information that is input. • The learners will be able to read and comprehend spreadsheets and data from other departments, vendors, and customers • The learners will be able to maintain, organize, and balance complex financial and inventory accounts.					
Course Outcomes: After completion of the course, learners would be able to: • The learners will be able to Visualize, Evaluate and Manipulate the data • The learners will be able to design spreadsheets that better organize data and provide a better picture of the information that is input. • The learners will be able to read and comprehend spreadsheets and data from other departments, vendors, and customers • The learners will be able to maintain, organize, and balance complex financial and inventory accounts.					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Pivot Tables, Working with Formulas, Saving, Printing ·Creating PivotTables ·Choosing Fields ·PivotTable Layout ·Filtering PivotTables ·Modifying PivotTable Data · Pivot Charts ·Dashboard ·Using Operations ·Creating Formulas ·AutoSum ·Common Formulas ·Searching for Formulas ·Copying Formulas · Using Relative and Absolute References · Writing conditional expressions (using IF & Nested IF) · Using logicalfunctions (AND, OR,NOT) · BultinFunctions & Array formula ·V-lookup/H-lookup ·Text Formulas · Introduction to Saving a Workbook ·Save As Previous Version ·Auto Recover Save Options ·Templates ·Save As PDF ·Save As Web Page - Macro-Enabled Workbook · Introduction to Printing ·Page Orientation ·Page Breaks ·Print Area ·Margins ·Print Titles ·Headers and Footers ·Scaling ·Sheet Options	15





DETAILED SYLLABUS

Modules	Details	No. of lectures
II	Advance Formulas, Referencing, Range · Absolute and relative cells · Writing conditional expressions (using IF) · Using logical functions (AND, OR, NOT) · Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX) · VLOOKUP with Exact Match, Approximate Match · Nested VLOOKUP with Exact Match · VLOOKUP with Tables, Dynamic Ranges · Nested VLOOKUP with Exact Match · Multiple Sheet References · Consolidating Data - With or Without Links · Trace the Precedents and Dependents · Using the Watch Window · Using Range names · Creating range names · Using range names in formulas · Creating range names from headings · Deleting range names - Reports, Data Tools, Worksheet Security · Creating subtotals · Multiple-level subtotals · Creating Pivot tables · Formatting and customizing Pivot tables · Using advanced options of Pivot tables · Pivot charts · Consolidating data from multiple sheets and files using Pivot tables · Using external data sources · Using data consolidation feature to consolidate data · Show Value As (% of Row, % of Column, Running Total, Compare with Specific Field) · Viewing Subtotal under Pivot · Creating Slicers (Version 2010 & above) · Data Validation · Drop-Down Lists · Removing Duplicates · Text To Columns · Sheet Level Protection · Workbook Level Protection - Unlocking Cells	15
	Total	30





Reference Books:

Sr. No.	Title	Author
1	Mastering AdvanceExcel	Ritu Arora by BPB publication
2	Excel for Finance and Accounting	Suraj Kumar Lohani by BPB Publication
3	200+ Excel Formulas and Functions	Prof. Michel McDonald BPB Publication





SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)			SEMESTER: II		
Course/Subject: Group Communication			Course Code: HUBIA/II/AEC01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
• Learning Objectives: To learn the basic “language” of the group communication field by being introduced to relevant concepts, theories, and perspectives. • To develop an understanding of and appreciation for the role of communication in the creation, maintenance, and functioning of task groups. • To practice communication strategies for more creative and effective group discussion, decision making, and problem solving. • To expand awareness of your own strengths and limitations as a group communicator.					
Course Outcomes: After completion of the course, learners would be able to: • Students will associate terms with proper definitions (terminology exams) and use terms properly in the context of discussing personal group communication experiences • Students will demonstrate a commitment to growing awareness of (reading quizzes) and insight into group communication through discussion (in-class activities) and personal reflection • Students will participate actively in an ongoing problem-solving group, applying specific strategies for creativity and effectiveness • Students will reflect back on recent group experiences, making observations on their own participation as a functioning and contributing group member.					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Presentation skill •Presentations: (to be tested in tutorials only)4 Principles of Effective Presentation. •Effective use of OHP. Effective use of Transparencies, How to make a Power point presentation •PPT assignment Language and writing skills •Report Writing – Importance, Features, Types, Forms, Drafting a Report Writing : Role of Technology – Various Communication Devices – Telephone, Parts, Feasibility reports, Investigative reports Summarization:Identification of main and supporting sub points presenting these in a cohesive manner .	15
II	Group communications •Interviews: Group Discussion Preparing for an Interview, Types of Interviews - Selection, Appraisal, Grievance, Exit. •Group discussions on given topic assignment 2 •Meetings: Type of meeting- importance of business meetings. Conducting meetings, seminars, conferences- opening and closing- meetings •Agenda-Minutes. Difference betweenMeeting and GD – Preparation for speeches. •Conference: Meaning and Importance of Conference Organizing a Conference ModernMethods: Video and Tele - Conferencing. •Public Relations: Meaning,Functions of PR Department, External and Internal Measures of PR. Business Correspondence •Trade Letters: Order,Credit and StatusEnquiry, Collection (just a brief introduction to be given). •Letters of Inquiry,Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information Debate assignment	15
	Total	30





Reference Books:

Sr. No.	Title	Author
1	General English Tansche Syllabus	C. Bamila Selvakumari and Dr. Capt. N. Arumugam by Saras publication
2	Let's talk in English by Manish Gupta	My BooksFactory publication
3	Practical EnglishUsage	Michel Swan by Oxford publication





SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)			SEMESTER: II		
Course/Subject: Ethics in Digital Finance			Course Code: HUBIA/II/VEC01		
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: - Identify ethical dilemmas in digital finance, such as conflicts of interest and algorithmic bias. - Understand the "Fraud Triangle" in the context of digital and automated systems. - Apply ethical decision-making frameworks to real-world fintech scenarios. - Analyze the regulatory landscape (e.g., AML/KYC, data protection).					
Course Outcomes: After completion of the course, learners would be able to: - Identify ethical dilemmas in digital finance, such as conflicts of interest and algorithmic bias. - Understand the "Fraud Triangle" in the context of digital and automated systems. - Apply ethical decision-making frameworks to real-world fintech scenarios. - Analyze the regulatory landscape (e.g., AML/KYC, data protection).					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Foundations of Ethics in Digital Finance Introduction to Digital Finance: Evolution from traditional to digital finance, Fintech, and decentralized infrastructure. Ethical Frameworks in Finance: Utilitarianism, Deontology, Virtue Ethics, and Social Contract approaches applied to digital tools. The Digital Shift: From human-mediated to machine-mediated finance, automated decision-making, and algorithmic responsibility.	15
II	Data Governance & Ethics: The "PAPA" framework (Privacy, Accuracy, Property, Accessibility). Cybersecurity Ethics: Ethical responsibilities in managing cyber risks, protecting confidentiality, and ensuring system availability. Data Bias and Fairness: Ethical issues in using Big Data for credit scoring and customer profiling.	15
	Total	30

Reference Books:

Sr. No.	Title	Author
1	Information Technology and Digital Banking	IIBF by Macmillan education publication
2	Digital and Technological Solutions as per NEP -2020	Dr. Vishal Sharma
3	Modern Digital Electronics	R.P. Jain and Kishor Sarawadekar by McGraw Hill publication





SEMESTER – II

PROGRAM(s): F.Y. B.Com (IA)		SEMESTER: II			
Course/Subject: Co-Curricular Course (Advance Yoga)		Course Code: HUBIA/II/CC01			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
2 lectures /60 mins each	NA	2	2	20 marks	30 marks
Learning Objectives: • Demonstrate basic skills associated with yoga activities including strength and flexibility, balance and coordination. • Demonstrate the ability to perform yoga movements in various combinations and forms. • Understand and apply the knowledge of basic sequencing, and effective group management. • Demonstrate the ability to create and present various yoga sequences.					
Course Outcomes: After completion of the course, learners would be able to: • To learn Traditional Indian Yoga systems • To understand The philosophy of the Yoga systems • To learn new thought in Yoga movement in the country • Will gain in-depth understanding of fundamental and applied scientific concepts and methods of Yogic Science and allied Science • After completing the course, a student of yoga sciences & Holistic Health can find a career to teach and spread the knowledge in schools, colleges, health centers.					



DETAILED SYLLABUS

Modules	Details	No. of lectures
I	Breathing practices: Hands in and out, Hands stretch, Ankle stretch, Rabbit, Dog, Tiger, Straight leg raisingbreathing; Breath Awareness: Shwas-prashwassamyama; Abdomen	15
II	Thoracic & Clavicular Breathing, Abdomen+Thoracic Breathing, Abdomen + Thoracic+ Clavicular Breathing; Yogic Breathing: Pause Breathing (Viloma Pranayama), Spinal Passage Breathing (Sushumna Breathing); Practice of Puraka, Rechaka & Kumbhaka (Antar& Bahya Kumbha	15
	Total	30

Reference Books:

Sr. No.	Title	Author
1	SHATKARMA	Basavaraddi, I.V. & others
2	Yogic Pranayama	Joshi, K.S.
3	Pranayama	Swami Kuvalyananda
4	Science of Breath	Swami Rama
5	Prana, Pranayama & Pranvidya	Swami Niranjananand Saraswati





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