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

Shri. Parmanand Deepchand Hinduja (1901 -1971)

Shri. Parmanand 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

Managing Trustees

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

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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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.

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

Motto, Vision & Mission of the College

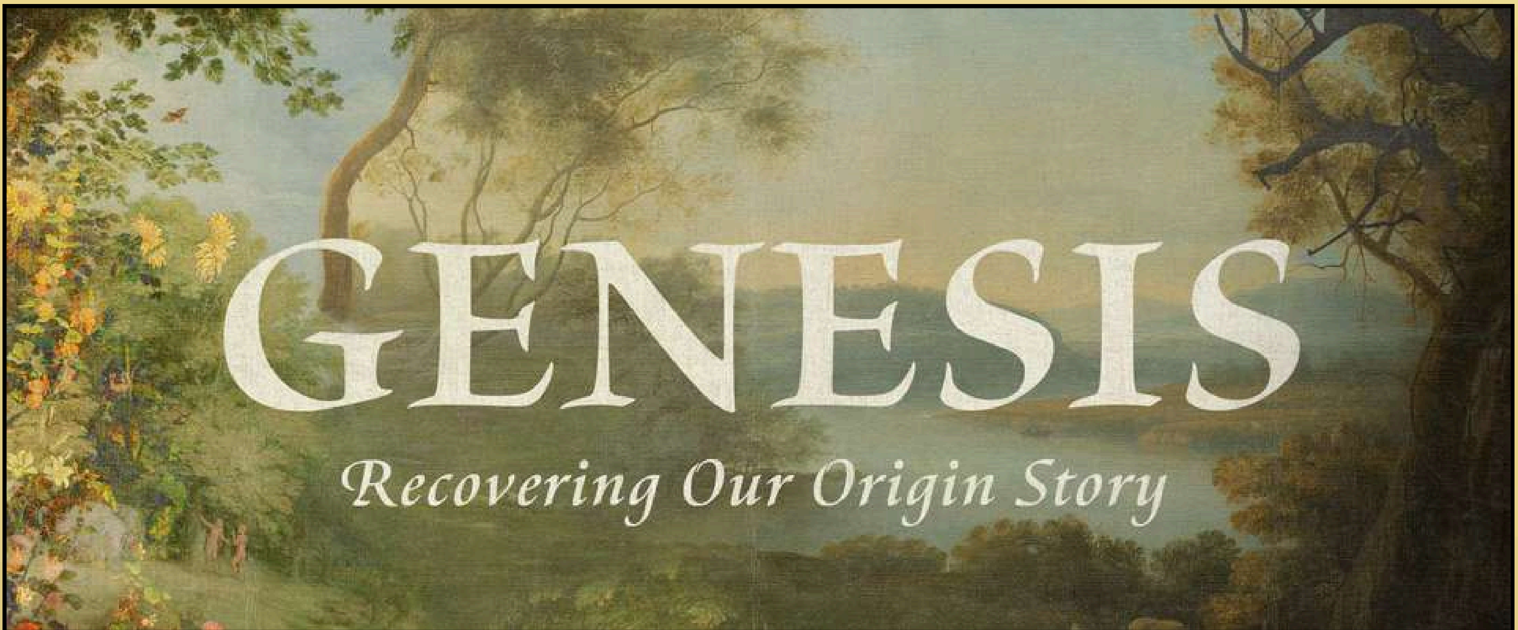
MOTTO

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.



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."

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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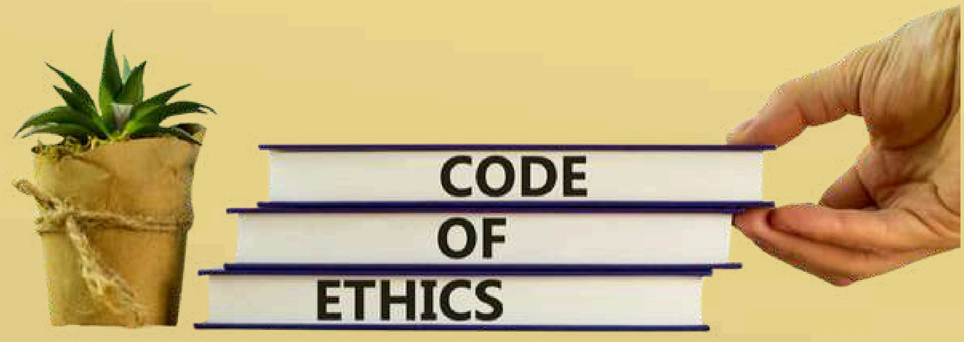
Conduct and Ethics



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.

Conduct and Ethics

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 WITHFIRMLY, 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.

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 Sportswoman
- 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.

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.

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.

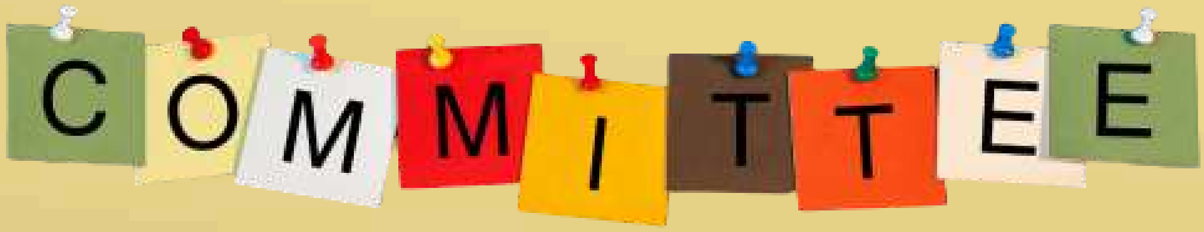
Gymkhana

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.

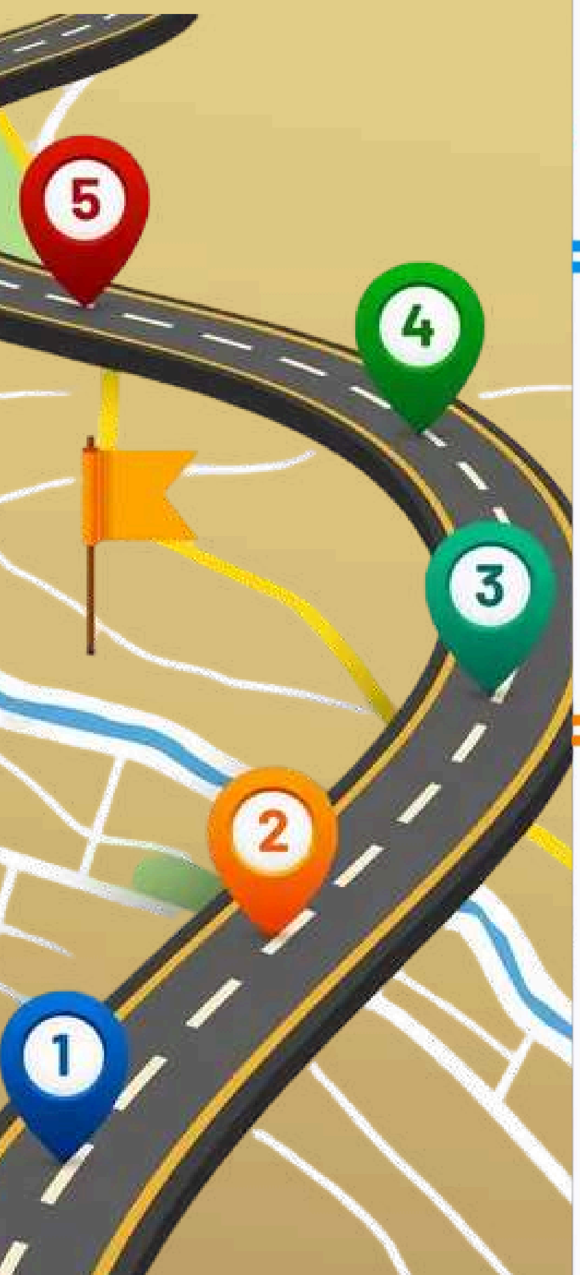
COLLEGE COMMITTEES

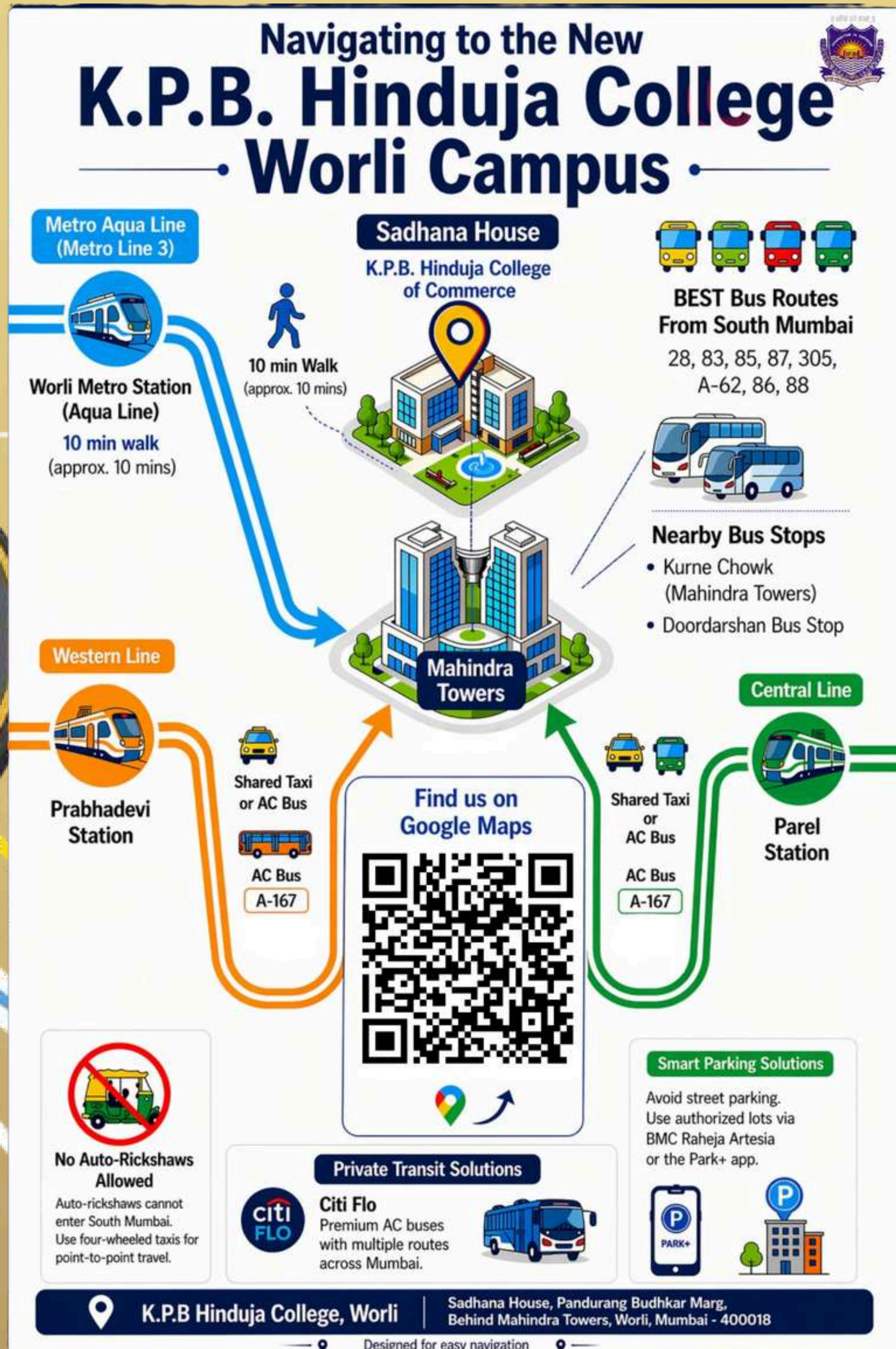


STATUTORY COMMITTEES	
DLLE (Extension Work)	N.S.S.
Examinations Committee	Students' Council & Extra Curricular Activities
IQAC	Unfair Means Enquiry Committee
N.C.C	
NON- STATUTORY COMMITTEES	
Academic Calendar	Marathi Mandal
Accountancy Association	Mentoring Committee
Add-on Courses	P.T.A.
Admission 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

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.





B.A.F.

BACHELOR OF COMMERCE IN ACCOUNTING AND FINANCE

FINANCIAL ACCOUNTING

COST ACCOUNTING

FINANCIAL MANAGEMENT

DIRECT TAXES

GST

INDIRECT TAXES (GOODS & SERVICE TAX)

BUSINESS ECONOMICS

BUSINESS STATISTICS

BUSINESS MATHEMATICS

INFORMATION TECHNOLOGY

CORPORATE GOVERNANCE & CSN

ACCOUNTING

AUDITING

ADVANCED EXCEL

TALLY

POWERPOINT

TAX PLANNING

BUSINESS LAW

CORPORATE LAW

STRATEGIC MANAGEMENT

INTERNATIONAL BUSINESS

EFFECTIVE COMMUNICATION

COMPLIANCE

ETHICS

FINANCE BAF

NEGOTIATION & NETWORKING

INDIAN ETHOS IN ETHICAL ACCOUNTING

FINANCIAL REPORTING

FINANCIAL ANALYSIS

INVESTMENT

CAPITAL BUDGETING
RISK ANALYSIS
WEALTH CREATION
FINANCIAL PLANNING

FIELD PROJECT

ON-THE-JOB TRAINING

ORGANIZATIONAL BEHAVIOUR

ENTREPRENEURIAL SKILLS

SUSTAINABILITY MANAGEMENT

ENVIRONMENTAL MANAGEMENT

COMMUNITY ENGAGEMENT

CO-CURRICULAR COURSES

KNOW YOUR PROGRAMME

B.A.F.

BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)

ELIGIBILITY & PASSING CRITERIA

Candidates seeking admission to the B.A.F. Programme must have passed Std. XII (or an equivalent examination) with not less than 45% marks in aggregate at the first attempt (40% in the case of reserved category candidates). All admitted students must register with the University of Mumbai

PASSING STANDARD (NEP 2020)

Students must secure a minimum of 40% 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.

B.A.F.

BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)

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.

STRUCTURE OF THREE-YEAR B. COM COURSE: F.Y. BAF

FYBAF					
Semester I			**Semester II**		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
MAJOR 01	Financial Accounting – I	4	MAJOR 01	Financial Accounting - II	4
MAJOR 02	Cost Accounting – I	2	MAJOR 02	Financial Management - I	2
OPEN ELECTIVE 01	Business Economics	2	MINOR	Business Environment	2
OPEN ELECTIVE 02	Business Mathematics	2	OPEN ELECTIVE 01	Business Law	2
VOCATIONAL SKILLS COURSE	Computer Skills - I (Power Point and Excel)	2	OPEN ELECTIVE 02	Business Statistics	2
SKILL ENHANCEMENT COURSE	Entrepreneurial Skill	2	VOCATIONAL SKILLS COURSE	Computer Skills - II (Advanced Excel and Tally)	2
ABILITY ENHANCEMENT COURSE	Effective Communicatio n - I	2	SKILL ENHANCEMENT COURSE	Negotiation and Networking Skills in Accounting and Finance	2
VALUE EDUCATION COURSE	Environmental Management	2	ABILITY ENHANCEMENT COURSE	Effective Communication - II	2
INDIAN KNOWLEDGE SYSTEM	Indian Ethos in Ethical Accounting	2	VALUE EDUCATION COURSE	Sustainability Management	2
Co-Curricular Courses	Co-Curricular Course (CC)	2	Co-Curricular Courses	Co-Curricular Course(CC)	2

Note:
As per the National Education Policy 2020, after completing the third year of undergraduate study, a student may opt to pursue the fourth year either as an Honours programme or as an Honours with Research specialization track, depending on their academic interests and career aspirations.

After completing the fourth year of undergraduate education, students can directly pursue a postgraduate degree by successfully completing two semesters (1 year) of advanced coursework, along with research projects in their domain of specialization.

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STRUCTURE OF THREE-YEAR B. COM COURSE: S.Y. BAF

The following tables provide details of the courses for the **Academic Year 2026-27**. Each semester, students are expected to earn a **total of 22 credits**, as per the guidelines of the Maharashtra State.

SYBAF					
Semester - III			Semester - IV		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
Major 01	Financial Accounting – III	4	Major 01	Financial Accounting – IV	4
Major 02	Cost Accounting – II	4	Major 02	Financial Management -II	4
Minor 01	Management - I	4	Minor 01	Management - II	4
Open Elective 01	Organizational Behaviour	2	Open Elective 01	Corporate Law	2
Vocational Skill Course 01	Indirect Taxes - I (Goods and Service Tax)	2	Vocational Skill Course 01	Indirect Taxes - II (Goods and Service Tax)	2
Skill Enhancement Course 01	Information Technology in Accountancy	2	Ability Enhancement Course 01	Hindi-II / Marathi-II/ Sindhi-II	2
Ability Enhancement Course 01	Hindi-I / Marathi-I / Sindhi-I	2	Field Project 01	Field Project	2
Co-Curricular Course 01	Co-Curricular Courses	2	Co-Curricular Course 01	Co-Curricular Courses	2

Note:

As per the **National Education Policy 2020**, after completing the third year of undergraduate study, a student may opt to pursue the **fourth** year either as an **Honours programme** or as an **Honours with Research specialization track**, depending on their academic interests and career aspirations.

After completing the fourth year of undergraduate education, students can directly pursue a **postgraduate degree** by successfully completing **two semesters (1 year)** of advanced coursework, along with research projects in their domain of specialization.

STRUCTURE OF THREE-YEAR B. COM COURSE: T.Y. BAF

The following table provide details of the courses for the Academic Year 2026-27. Each semester, students are expected to earn a total of 22 credits, as per the guidelines of the Maharashtra State.

TYBAF					
Semester - V			**Semester - VI**		
Category	**Course Name**	**Credits**	**Category**	**Course Name**	**Credits**
Major 01	Financial Accounting – V	4	Major 01	Financial Accounting – VI	4
Major 02	Cost Accounting – III	4	Major 02	Financial Management – III	4
Major 03	Direct Taxes -I	4	Major 03	Direct Taxes-II	4
Minor 01	Strategic Management	4	Minor 01	International Business Management	4
Vocational Skill Course 01	Auditing-I	2	Minor 02	Corporate Governance and Corporate Social Responsibility	2
Field Project 01	Field Project	2	On the Job Training 01	On the Job Training	4
Community Engagement Project 01	Community Engagement Projects	2			

Note:

As per the **National Education Policy 2020**, after completing the third year of undergraduate education, students can directly pursue a **postgraduate degree by successfully completing two semesters (1 year)** of advanced coursework, along with research projects in their domain of specialization.

PROGRAMME DETAILS

A

Programme Overview
Name, Overview of the programme
Brief Introduction

B

Programme Details
Programme Outcomes (POs)

C

Faculty Profile
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Qualification Experience
Specialization Brief profile

D

Research and Publications
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Publications
Funded Research Projects

E

Faculty & Subject Details
TYBAF Subjects & Faculty Details
Syllabus

F

Best Practices & Future Plans
Unique initiatives of your Programme
Innovative teaching or research practices
Academic expansion
Research goals

Contact Details:
Dr. Samira Noor Mohammed Sayed - Programme Coordinator
E-mail: samira.sayed@hindujacollege.com

A. PROGRAMME OVERVIEW

About B. Com (Accounting and Finance)

The three-year full-time Bachelor of Commerce (Accounting and Finance) [B.Com. (A&F)] programme, affiliated with the University of Mumbai, provides a comprehensive understanding of accounting, finance, taxation, auditing, business laws, and management. Structured across six semesters, the programme equips students with strong theoretical foundations and practical exposure to the dynamic world of finance and commerce.

Designed to meet the growing demand for skilled finance professionals, the programme develops analytical, technical, and managerial competencies required in today's rapidly evolving business environment. Students gain expertise in financial reporting, cost and management accounting, taxation, auditing, corporate finance, business regulations, and financial analysis, preparing them for careers in the corporate sector, financial institutions, consulting firms, and entrepreneurship, as well as for higher education and professional qualifications.

The teaching methodology combines classroom lectures with case studies, presentations, industry interactions, guest lectures by finance professionals, and experiential learning activities. Students actively participate in individual assignments, group projects, presentations, internships, field projects, and community engagement initiatives, enabling them to bridge the gap between academic learning and real-world business practices

The department also encourages students to participate in seminars, workshops, certification programmes, and industry-oriented events, fostering professional development, ethical leadership, and lifelong learning.

B.A.F.
B. COM (ACCOUNTING AND FINANCE)

Programme Outcomes (POs):

- It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting, etc.
- The main objective of this Programme is to provide a deeper understanding of accounting and financial management with the help of updated and latest reference material and to be taught with practical orientation.
- Learners can make their career in the field of Accounting, Finance and Taxation World. Learners can become financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.
- The programme aims to develop professional skills among the learners in order to develop a strong foundation for the application of concepts and techniques of Accounting and Finance in organizational settings.
- The contents of each course have been carefully designed to prepare students with knowledge and skill sets that will not only make them industry ready but also foster entrepreneurial and innovative thinking.
- The course focuses on the preparation, presentation analysis, compliance, taxation and the accounting framework applicable to the entities, to make the students well versed in the field of financial accounting.
- To facilitate students to pursue higher studies in Chartered Accountancy Course, Cost and Management Accounting, MBA in Finance etc.

C. FACULTY PROFILE

Name:
Dr. Samira Noor Mohammed Sayed

Designation:
Assistant Professor, Programme Coordinator (BAF) & Deputy Controller of Examination

Qualification:
Ph.D., MBA (HRM), M.Phil., M.Com., UGC-NET

Specialization:
Commerce & Management

Experience:
17+ Years

Email:
samira.sayed@hindujacollege.com

Dr. Samira Sayed is an approved faculty working with K.P.B. Hinduja College of Commerce since 2009. She has an experience of 17 years teaching various undergraduate and post graduate programmes at K.P.B. Hinduja College of Commerce.

An accomplished academician and research-oriented professional with extensive experience in teaching, academic administration, curriculum development, evaluation, and student mentoring in the field of Commerce and Management.

Associated with the University of Mumbai as Chairperson, Paper Setter, Evaluator, and Moderator, contributing significantly to academic quality and examination processes. Actively participated in numerous national and international conferences, seminars, and workshops, with several research articles and publications in reputed journals and contributions to edited books.

Demonstrated commitment towards academic excellence through active involvement in institutional committees, research activities, and professional development initiatives. Seeking a challenging and growth-oriented position as an assistant professor and programme coordinator where extensive academic knowledge, research expertise, leadership abilities, and professional experience can be effectively utilized to contribute towards institutional excellence, research advancement, student empowerment, and the overall development of higher education.

C. FACULTY PROFILE

Name:
Dr. Shehnaaz Nazkani

Designation:
Assistant Professor

Qualification:
Ph.D, M.Phil, M.Com, SLET, NET

Specialization:
Accountancy

Experience:
14+ years

Email:
shehnaaz.nazkani@hindujacollege.com

Dr. Shehnaaz Nazkani is an Assistant Professor in the subject of Accountancy at K. P. B. Hinduja College of Commerce (Autonomous). She is an experienced academician with over 14 years of teaching experience in higher education. She holds a Ph.D. in Commerce from the University of Mumbai, with a specialization in Business Policy and Administration, and her doctoral research focuses on digital payments.

Her pedagogical approach is centered on fostering conceptual clarity, practical application, and active student engagement across both undergraduate and postgraduate programmes. Her research interests encompass Mutual Funds, Mobile Commerce, Online Education, and Electronic Payments. She has co-authored several accounting textbooks designed for BAF, BBI, and BLSCM programmes.

Dr. Nazkani has contributed to academic research through publications in reputed peer-reviewed journals and participation in national and international conferences. In recognition of her scholarly contributions, she was bestowed the 'Best Researcher Award' for the academic year 2023-2024.

She is actively involved in academic and administrative responsibilities within the institution and is committed to fostering a dynamic learning environment and promoting research-oriented education. She plays an active role in the extracurricular activities of the institution and has served as Convener and Member of various institutional committees, including the NSS, Students' Council and Cultural Committee, Placement Cell, Anti-Ragging Cell, Attendance and Discipline.

C. FACULTY PROFILE

Name:
Mr. Piyush R. Agarwal

Designation:
Assistant Professor

Qualification:
M.Com., M.Phil., LL.B., GDCA, UGC-NET, CS & CA-PCC

Specialization:
Financial Accounting, Cost Accounting, Management Accounting, Financial Management & Taxation

Experience:
Academic Experience: 14+ Years
Industry Experience: 8+ Years

Email:
piyush.agarwal@hindujacollege.com

An Approved Faculty in K. P. B. Hinduja College of Commerce since June, 2016 and at present working as a Department Member in B.Com. (Accounting & Finance). The objective is to achieve continuous growth in academic, research and institution building. Had framed syllabus for Cost Accounting and Financial Management under NEP, 2020 for BAF Course. Till date, published more than 10 research papers in research conferences and member of various associations.

C. FACULTY PROFILE

Name:
Mr. Rajiv R. Nadkarni

Designation:
Visiting Faculty

Qualification:
MHRDM, M.Sc. (Computer Science), B.Sc. (Mathematics – Operations Research)

Specialization:
Business Mathematics, Business Statistics, Computer Skills, MIS, DBMS, Operations Research & Organizational Behaviour

Experience:
Academic Experience: 17+ Years
Corporate Experience: 25+ Years

Email:
rajiv.nadkarni@gmail.com

Mr. Rajiv R. Nadkarni is an academician and industry professional with expertise in Business Mathematics, Business Statistics, Computer Skills, Management Information Systems (MIS), Database Management Systems (DBMS), and Operations Research. He brings over 25 years of corporate experience and 17 years of teaching experience, combining industry expertise with academic excellence.

He holds an MHRDM, M.Sc. (Computer Science), and B.Sc. (Mathematics – Specialization in Operations Research) from the University of Mumbai. During his corporate career, he held key positions at ORG IMS and Bennett, Coleman & Co. Ltd. (The Times Group), where he contributed to ERP implementation, production management, and information systems.

At K. P. B. Hinduja College of Commerce (Autonomous), he teaches courses in the B.Com. (Accounting and Finance) programme, with a focus on conceptual understanding, practical application, and technology-enabled learning. His teaching methodology encourages analytical thinking and problem-solving among students.

Mr. Nadkarni has also conducted numerous corporate training programmes and has been associated with several reputed academic institutions. He remains committed to academic excellence, continuous learning, and student mentoring, helping learners develop the analytical, technical, and professional skills required to succeed in today's dynamic business environment.

C. FACULTY PROFILE

Name:
Dr. Shadmaan Abdul Shakoor Shaikh

Designation:
Visiting Faculty

Qualification:
Ph.D., M.Phil., M.Com., MH-SET (Commerce)

Specialization:
Accountancy, Taxation, Consumer Behaviour & Digital Commerce

Experience:
9+ Years

Email:
shaikh.shadmaan@hindujacollege.com

Dr. Shadmaan Abdul Shakoor Shaikh is an academician and researcher with over 9 years of teaching experience in the field of Commerce and Accountancy. He is currently associated with K. P. B. Hinduja College of Commerce and Burhani College as a Visiting Faculty. His teaching focuses on fostering analytical thinking and practical understanding of commerce among students.

An active researcher, Dr. Shaikh has published research papers in peer-reviewed journals and has presented papers at several national and international conferences organized by the Indian Commerce Association and the Maharashtra Commerce Teachers' Association. His research interests include consumer buying behaviour, on-demand delivery platforms, digital commerce, artificial intelligence, service quality, and mobile technology. He has also guided undergraduate and postgraduate student research projects and has been recognized with the Late Swapnil Dilipkumar Lalwani – Sevabhavi Teacher Award for his contribution to academics.

Through his commitment to research, academic excellence, and student mentoring, Dr. Shaikh continues to contribute meaningfully to higher education while promoting innovative and industry-relevant learning.

C. FACULTY PROFILE

Name:
Dr. Karishma Mehta

Designation:
Visiting Faculty

Qualification:
Ph.D., M.Com., CS, LL.B., UGC-NET (Commerce), CA Final (Group II Cleared)

Specialization:
Finance, Commerce, Financial Management, Taxation & Corporate Laws

Experience:
12+ Years

Email:
krishmehta78@gmail.com

Dr. Karishma Mehta is an accomplished academician and finance professional with over 12 years of teaching experience in the fields of Commerce and Finance. She is currently a Visiting Faculty at K. P. B. Hinduja College of Commerce and is also associated with BSE Institute and SIMSREE. Alongside teaching, she works as a freelance consultant with Chartered Accountant and Company Secretary firms, bringing valuable industry expertise into academics.

Her areas of expertise include Financial Management, Corporate Finance, Investment Analysis, Taxation, Cost Accounting, Financial Services, and Corporate Laws. She has taught both undergraduate and postgraduate courses at several reputed institutions.

An active researcher, Dr. Mehta has published a research paper in the peer-reviewed journal Vision Research and has presented papers at conferences organized by the Indian Commerce Association and Maharashtra Commerce Association. She has also participated in research programmes conducted by HSNC University and the University of Mumbai.

Dr. Mehta has served as Chairperson for paper setting in subjects such as Analytical Modelling in Transport, Transport Costing, and Cost Accounting. She is a member of the Institute of Company Secretaries of India (ICSI) and the Maharashtra Commerce Association, reflecting her commitment to academic excellence and professional development.

C. FACULTY PROFILE

Name:
Mr. Bharat Tailor

Designation:
Visiting Faculty

Qualification:
MFM, M.Com. (Management), BMS (Finance), Advanced Certificate in International Trade (EXIM), Tally ERP 9, Advanced Excel

Specialization:
Finance, Accounting, Taxation & International Trade

Experience:
10+ Years

Email:
bharattailor.1992@gmail.com

Mr. Bharat Tailor is a Finance and Accounts professional with over 10 years of experience in financial management, taxation, auditing, compliance, and international trade. He is currently serving as Finance & Strategy Manager at Svatantra Online Services Pvt. Ltd. (Office of Ananya Birla) and has been associated with K. P. B. Hinduja College of Commerce as a Visiting Faculty since 2017.

He teaches subjects including Forex Market, Equity Market, Indirect Taxation (GST), Financial & Investment Skills, International Finance, Project Finance, and Indian Economic Environment. His teaching approach emphasizes the practical application of financial concepts, enabling students to develop industry-relevant knowledge and analytical skills.

With extensive industry experience, Mr. Tailor has managed financial planning, statutory compliance, GST and TDS filings, payroll, audits, banking operations, and international remittances. He has previously worked with Admat Innovations Pvt. Ltd. and SKM Steels Ltd. In addition, he has participated as a speaker and participant at national and international seminars on topics related to higher education, public relations, and marketing. His expertise bridges industry practices with classroom learning, helping students develop strong practical and professional skills in finance and commerce.

C. FACULTY PROFILE

Name:
Mr. Abhilash Ashokan

Designation:
Visiting Faculty

Qualification:
MMS (Finance), M.Com. (Management), CS Finalist, UGC-NET (Commerce & Management)

Specialization:
Accounting, Finance, Capital Markets & Corporate Finance

Experience:
19+ Years (Teaching), 10+ Years (Corporate)

Email:
abhilashashokan2901@gmail.com

Mr. Abhilash Ashokan is an academician and finance professional with over 19 years of teaching experience and 10 years of corporate experience in Accounting, Finance, Capital Markets, and Economics. He is currently associated with K. P. B. Hinduja College of Commerce as a Visiting Faculty and is also a visiting faculty at Nagindas Khandwala College, KES International School, and Wilson College. His extensive academic experience, combined with industry exposure, enables him to deliver practical and application-oriented learning. His areas of expertise include Accounting, Corporate Finance, Investment Analysis, Risk Management, Financial Markets, Auditing, and Corporate Governance.

Before joining academia full-time, Mr. Ashokan held finance and accounting positions at ATop Digital Technology Consulting Services Pvt. Ltd., Total Media Solutions LLC (Dubai), and Riya Travel and Tours India Pvt. Ltd. He has also contributed to curriculum development under the National Education Policy (NEP 2020), served on examination committees, and has been invited as a resource person for seminars on entrepreneurship. His dedication to academic excellence and industry-oriented teaching continues to equip students with the knowledge and practical skills required in the field of commerce and finance.

D. RESEARCH AND PUBLICATIONS

Department of B.Com. (Accounting and Finance)						
Name of faculty member: Dr. Samira Sayed						
Sr. No	**Title of the Paper**	**Name of the Journal**	**Date of Publication (DD/MM/YY)**	**Organizer**	**Local/State/ National/International**	**ISBN/ISSN Number**
1	Innovative Employee Retention Strategies	Global Perspectives in Commerce, Economics and Management: Contemporary Insights	2025	-	National	ISBN: 978-81-988205-7-0
2	Global Inflation Trends and Tourism Resilience: An Indian Perspective on Strategic Adaptation	-	-	K.P.B. Hinduja College of Commerce	International	Awaited
3	Impact of Quick Commerce Platforms on Impulsive Buying Behaviour of Food and Beverages	-	19th – 21st December, 2025	76th All India Commerce Conference 2025 organized by Garden City University, Bangalore, Karnataka	National	-
4	From Local Knowledge to Global Brand: Use of Indian knowledge Systems by Tourism Startups in Maharashtra	Vision Research – Peer Review Journal of Commerce and Management Teacher Association Mumbai	March, 2026	B.K. Shroff College of Arts & M.H. Shroff College of Commerce	National	ISSN-2250-2025
5	Circular Economy as A Strategy for Sustainable Resource Management	RICERCA International Journal of Multidisciplinary Research and Innovation	10th March, 2026	K.P.B. Hinduja College of Commerce	National	ISSN: 2583-083X

Department of B.Com. (Accounting and Finance)						
Name of faculty member: Dr. Shehnaaz Nazkani						
Sr. No	Title of the Paper	Name of the Journal	Date of Publication (DD/MM/YY)	Organizer	Local/State/ National/International	ISBN/ISSN Number
1	Artificial Intelligence as a Tool Leveraging Digital Wallets	Revelation	Jan 2026	K.P.B. Hinduja College of Commerce	Biannual Peer Reviewed (Refereed) Journal	ISSN 0975-1211
2	Impact of Quick Commerce Platforms on Impulsive Buying Behaviour of Food and Beverages	-	19th – 21st December, 2025	76th All India Commerce Conference 2025 organised by Garden City University, Banglore, Karnataka	National	-
3	A Study on the Impact of Government Initiatives on Entrepreneurial Growth in India	RICERCA International Journal of Multidisciplinary Research and Innovation	10th March, 2026	K.P.B. Hinduja College of Commerce	National	ISSN: 2583-083X

Department of B.Com. (Accounting and Finance)						
Name of faculty member: Mr. Piyush R. Agarwal						
Sr. No.	**Title of Research Paper**	**Name of Journal**	**Date of Publication**	**Organizer**	**Local / State / National / International Level**	**ISBN / ISSN**
1	A Study on Impact of Political and Legal Uncertainity on FDI Trends and Business Challenges in India	-	19/12/2025 – 21/12/2025 (Presented)	Indian Commerce Association	National	-
2	An Exploratory Study on Maharashtra State Industrial Cluster Development Programme	Vision Research	January, 2026	Commerce and Management Teachers' Association	National	ISSN No. 2250 – 2025
3	A Study on Trade Facilitation across Goods Categories	Vision Research	March, 2026	Commerce and Management Teachers' Association	National	ISSN No. 2250 – 2025

B.A.F.
B. COM (ACCOUNTING AND FINANCE)

FYBAF – SEMESTER I				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Financial Accounting – I	**4**	**100**	Dr. Shehnaaz Nazkani
MAJOR 02	Cost Accounting – I	**2**	**50**	Mr. Piyush Agarwal
OPEN ELECTIVE COURSE 01	Business Economics	**2**	**50**	Dr. Mrunalini Ravlekar
OPEN ELECTIVE COURSE 02	Business Mathematics	**2**	**50**	Mr. Rajiv Nadkarni
VOCATIONAL SKILLS COURSE	Computer Skills – I (Power Point and Excel)	**2**	**50**	Mr. Rajiv Nadkarni
SKILL ENHANCEMENT COURSE	Entrepreneurial Skill	**2**	**50**	Dr. Shradha Jain
ABILITY ENHANCEMENT COURSE	Effective Communication – I	**2**	**50**	Dr. Nitin Bharaskar
VALUE EDUCATION COURSE	Environmental Management	**2**	**50**	Dr. Samira Sayed
CO- CURRICULAR COURSE	Co- Curricular Course (CC)	**2**	**50**	

B.A.F.
B. COM (ACCOUNTING AND FINANCE)

FYBAF – SEMESTER II				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Financial Accounting – II	**4**	**100**	Dr. Shehnaaz Nazkani
MAJOR 02	Financial Managemant -I	**2**	**50**	Mr. Piyush Agarwal
MINOR	Business Enviroment	**2**	**50**	Dr. Shradha Jain
OPEN ELECTIVE COURSE 01	Business Law	**2**	**50**	Mr. Piyush Agarwal
OPEN ELECTIVE COURSE 02	Business Statistics	**2**	**50**	Mr. Rajiv Nadkarni
VOCATIONAL SKILLS COURSE	Computer Skills -II (Advance Excel And Tally)	**2**	**50**	Mr. Rajiv Nadkarni
SKILL ENHANCEMENT COURSE	Negotiation And Networking Skills In Accounting And Finance	**2**	**50**	Dr. Rommani Sen Shitak
ABILITY ENHANCEMENT COURSE	Effective Communication – II	**2**	**50**	Dr. Nitin Bharaskar
VALUE EDUCATION COURSE	Sustainability Management	**2**	**50**	Dr. Samira Sayed
CO- CURRICULAR COURSE	Co- Curricular Course (CC)	**2**	**50**	

B.A.F.
B. COM (ACCOUNTING AND FINANCE)

SYBAF – Semester III				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Financial Accounting – III	**4**	**100**	Dr. Shehnaaz Nazkani
MAJOR 02	Cost Accounting – II	**4**	**100**	Mr. Piyush Agarwal
MINOR 01	Management - I	**4**	**100**	Dr. Samira Sayed
OPEN ELECTIVE COURSE 01	Organizational Behaviour	**2**	**50**	Dr. Shradha Jain
VOCATIONAL SKILLS COURSE	Indirect Taxes - I (Goods and Service Tax)	**2**	**50**	Mr. Bharat Tailor
SKILL ENHANCEMENT COURSE	Information Technology in Accountancy	**2**	**50**	Mr. Rajiv Nadkarni
ABILITY ENHANCEMENT COURSES	Hindi -I / Marathi - I / Sindhi - I	**2**	**50**	Ms. Jyoti Bharati
CO-CURRICULAR COURSE	Co- Curricular Course (CC)	**2**	**50**	

B.A.F.
B. COM (ACCOUNTING AND FINANCE)

SYBAF – Semester IV				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Financial Accounting – IV	**4**	**100**	Dr. Shehnaaz Nazkani
MAJOR 02	Financial Management – II	**4**	**100**	Mr. Piyush Agarwal
MINOR 01	Management - II	**4**	**100**	Dr. Samira Sayed
OPEN ELECTIVE COURSE 01	Corporate Law	**2**	**50**	Miss. Karishma Mehta
VOCATIONAL SKILLS COURSE	Indirect Taxes - II (Goods and Service Tax)	**2**	**50**	Mr. Bharat Tailor
ABILITY ENHANCEMENT COURSE	Hindi -II / Marathi - II / Sindhi - II	**2**	**50**	Ms. Jyoti Bharati
FIELD PROJECTS		**2**	**50**	**-**
CO-CURRICULAR COURSES	Co- Curricular Course (CC)	**2**	**50**	**-**

B.A.F.
B. COM (ACCOUNTING AND FINANCE)

TYBAF – SEMESTER V				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Financial Accounting – V	**4**	**100**	Dr. Shehnaaz Nazkani
MAJOR 02	Cost Accounting – III	**4**	**100**	Mr. Piyush Agarwal
MAJOR 03	Direct Taxes -I	**4**	**100**	Dr. Hemant Bhatti
MINOR	Strategic Management	**4**	**100**	Dr. Samira Sayed
VOCATIONAL SKILLS COURSE	Auditing-I	**2**	**50**	Mr. Piyush Agarwal
FIELD PROJECTS (FP)	Field Project	**2**	**50**	-
COMMUNITY ENGAGEMENT PROJECTS (CEP)	Community Engagement Project	**2**	**50**	-

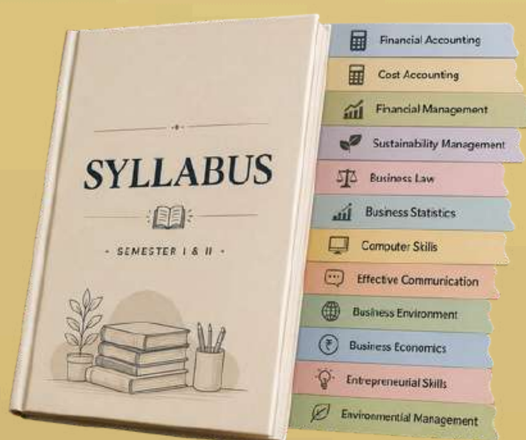
B.A.F.
B. COM (ACCOUNTING AND FINANCE)

TYBAF – SEMESTER VI				
Category	**Course Name**	**Credits**	**Marks**	**Subject Teacher**
MAJOR 01	Financial Accounting – VI	**4**	**100**	Dr. Shehnaaz Nazkani
MAJOR 02	Financial Management – III	**4**	**100**	Mr. Piyush Agarwal
MAJOR 03	Direct Taxes-II	**4**	**100**	Dr. Hemant Bhatti
MINOR 01	International Business Management	**4**	**100**	Dr. Samira Sayed
MINOR 02	Corporate Governance and Corporate Social Responsibility	**2**	**50**	Mr. Abhilash Ashokan
On-The-Job Training (OJT)	On the Job Training	**4**	**100**	-

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 (Accounting & Finance)
Semester I & II under NEP 2020

Programme Code: HUBAF

SEMESTER - I

PROGRAM: FYBAF			SEMESTER: I		
Course: Financial Accounting - I			Course Code: HUBAF/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 Examination
4	NA	NA	4	40	60

Learning Objectives:

- To develop conceptual understanding and practical application of Indian Accounting Standards, particularly Ind AS – 1, Ind AS – 2, and Ind AS – 8, with emphasis on inventory valuation.
- To impart knowledge of departmental accounting systems, including allocation of expenses, inter-departmental transfers, and preparation of departmental financial statements.
- To develop understanding of hire purchase transactions, including interest computation and accounting under the asset purchase method.
- To acquaint the students with the process of computation of loss of stock due to fire and calculate the amount of claim as per insurance policy.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Apply relevant Ind AS provisions to prepare financial statements and solve practical problems relating to inventory valuation.
2. Prepare departmental trading and profit & loss accounts and balance sheet with appropriate treatment of inter-departmental transactions and stock reserves.
3. Apply correct accounting treatments for hire purchase transactions, including journal entries and ledger maintenance for both hirer and vendor under the asset purchase method.
4. Calculate loss of stock and determine the amount of claim as per insurance policy provisions.

DETAILED SYLLABUS

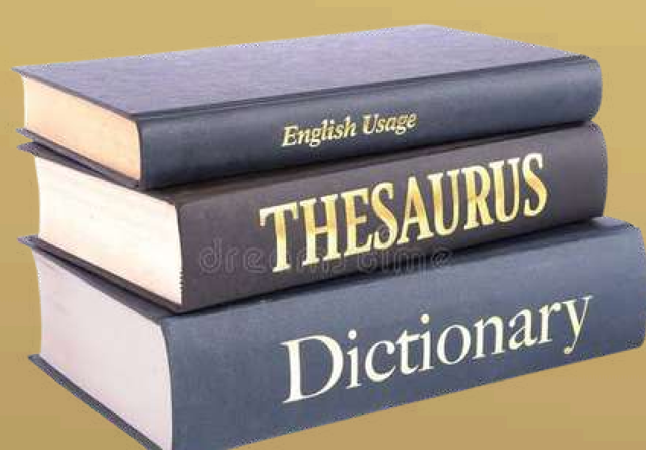
Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to IND AS and Inventory Valuation** Introduction to Indian Accounting Standards Ind AS – 1: Presentation of Financial Statements Ind AS – 2: Inventories Ind AS – 8: Accounting Policies, Changes in Accounting Estimates and Errors (Practical problems on Inventory valuation)	15
2	**Departmental Accounts** Meaning, Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer: at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet	15
3	**Accounting for Hire Purchase** Meaning, Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (Excluding default, repossession and calculation of cash price)	15
4	**Fire Insurance Claims** Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15

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

DETAILED SYLLABUS

References Books:

- ·Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- ·Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- ·Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- ·Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- ·Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- ·Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai · Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- ·Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- ·Financial Accounting by Monga,J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- ·Compendium of Statement and Standard of Accounting, ICAI
- ·Indian Accounting Standards, Ashish Bhattacharya, Tata McGrow Hill and Co. Ltd., Mumbai
- ·Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- ·Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- ·Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- ·Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- ·Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- ·Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi



SEMESTER - I

PROGRAM(s): F.Y.B.A.F			SEMESTER: I		
Course/Subject: Cost Accounting-I			Course Code: HUBAF/I/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
2lectures /1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

- To familiarize the learners with the fundamental aspects of Cost Accounting and Cost Accounting Standards.
- To make them understand the concepts and apply the techniques of Cost Sheet and Reconciliation of Profit as per Cost and Financial Accounts.

Course Outcomes:

After the end of the course, the learner will be able:

1. To comprehend skills and competencies of Cost Accounting System and Cost Accounting Standards.
2. To be acquainted with the methods by which expenditure on Cost Sheet and Reconciliation of Profit as per Cost and Financial Accounts is recorded, classified and allocated so that the cost of products and services is accurately ascertained and controlled.
3. To apply Cost Accounting as decision making tool in business performance.
4. To make Career in Cost Accounting, Management Accounting, etc. and pursue higher studies in Cost Accounting field.

DETAILED SYLLABUS

Modules	Module Title	Credits/ Lectures
1	**Introduction to Cost Accounting**	15
	Introduction to Cost Accounting • ·Evolution of Cost Accounting • ·Objectives and Scope of Cost Accounting • ·Importance and Advantages of Cost Accounting • ·Difference between Cost Accounting & Financial Accounting • ·Limitations of Financial Accounting • ·Definitions: Cost, Costing and Cost Accounting • ·Classification of Costs on Different Basis • ·Cost Allocation and Apportionment • ·Coding System • Essentials of Good Coding System **Cost Sheet** • Output Costing and Unit Costing – Meaning, Applicability, Different Costs • Classification of Cost on the basis of Behaviour and Functions, • Determination of Total Cost, Non-Cost Items, • Cost Sheet – Meaning, Features, Purpose or Advantages, • Responsibility Centre – Cost, Profit, Revenue and Investment Centre • Divisions of Cost, Composition of Selling Price, • Cost Per Unit, Adjustment of Finished Goods units, Valuation of Stock • Treatment of Certain Items, Proforma Cost Sheet, • Practical Problems on Cost Sheet and Estimated Cost Sheet	
2	**Reconciliation of Cost and Financial Accounts**	15
	• • Reconciliation – Meaning, Need and Importance, • • Reasons for Difference in Cost and Financial Accounts • • Procedure for Reconciliation of Profit as per Cost and Financial Accounts • • Proforma Reconciliation Statement • • Practical Problems on Reconciliation of Cost and Financial Accounts **Cost Accounting Standards** • • Cost Accounting Standards Board (CASB) – Objectives and Functions, • • Procedure for issuing the Cost Accounting Standards, Compliance with the Cost Accounting Standards. • • Cost Accounting Standards • • Generally Accepted Cost Accounting Principles • • Guidance Notes	

SEMESTER - I

PROGRAM(s): F.Y.B.A.F	SEMESTER: I				
Course/Subject: Business Economics	Course Code: HUBAF/I/OE1				
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	NA	2	20 marks	30 marks

Learning Objectives:

- The learners should be able to define fundamental economic concepts such as scarcity, opportunity cost, supply and demand, and market equilibrium. This foundational knowledge is crucial for analyzing how markets operate.
- The learners should be able to evaluate the role of government in markets through policies such as taxes, subsidies, price ceilings, and floors. Students should assess the effects of these interventions on market outcomes.

Course Outcomes:

After the end of the course, the learner will be able to:

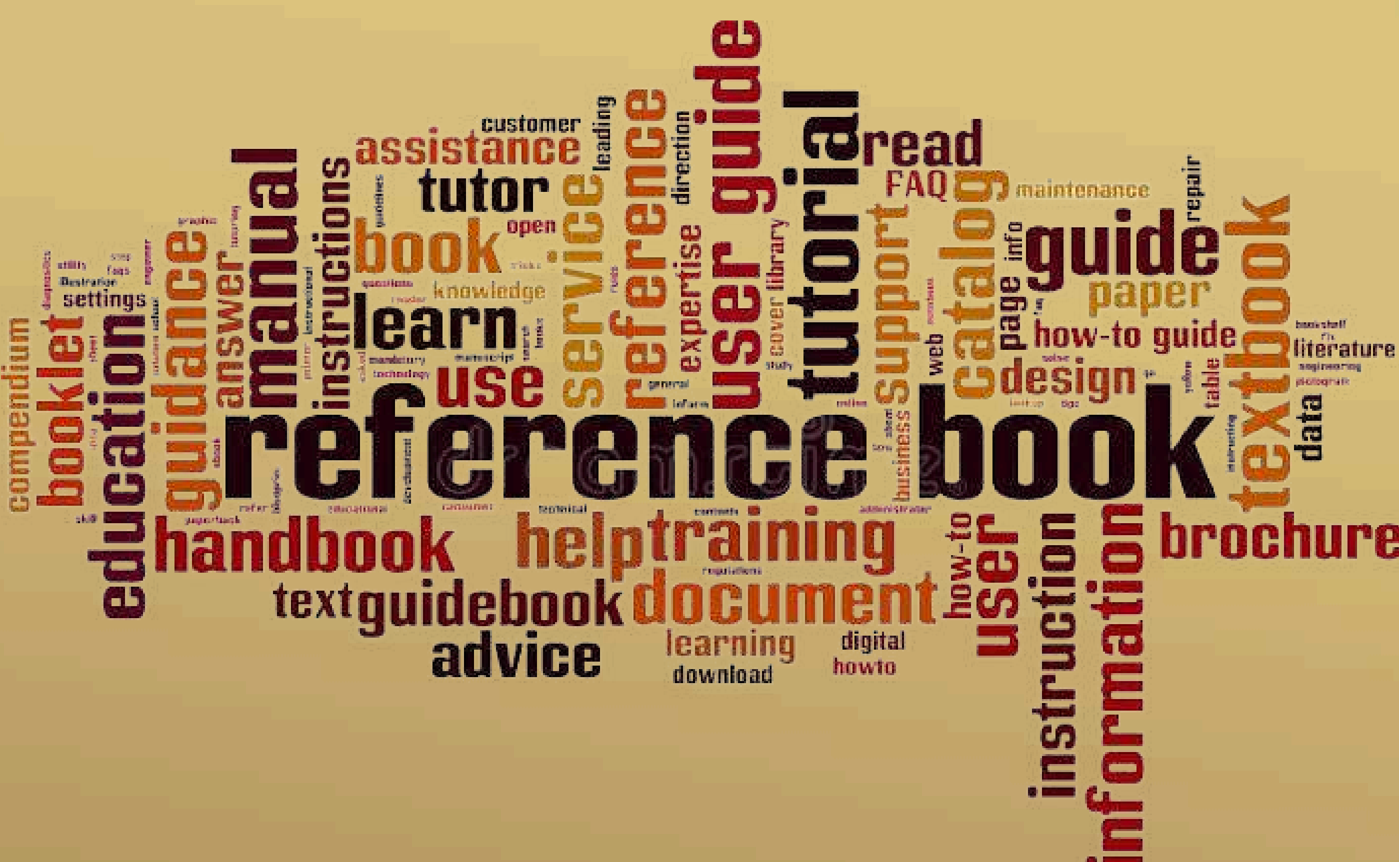
1. The learners will develop the ability to think critically about economic issues, enabling them to formulate independent conclusions regarding policies and their implications on society.
2. It will help the learners to model economic situations using graphs or visual representations, which helps in understanding complex interactions within markets.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1		**Introduction:**	15
	1.1	**Problem of scarcity and choice:** scarcity, choice, and opportunity cost; production possibility frontier; economic systems.	
	1.2	**Demand and supply analysis:** law of demand and determinants of demand, theory of attributes, snob appeal, band wagon and Veblen effect, Supply: law of supply and elasticity of supply: concept and types.	
	1.3	**Applications of demand and supply:** price rationing, price floors, consumer surplus, producer surplus.	
	1.4	**Elasticity of demand:** concepts, types and practical applications of price, income, cross elasticity of demand.	
2		**Theory of Consumers and Producers Behavior:**	15
	2.1	**Utility analysis-**The Law of Equi-marginal utility-Meaning and properties of Indifference curve (IC), Exceptions to the normal shape of IC, budget constraint: meaning and derivation of budget line.	
	2.2	**Indifference Curve-II-**Price, income and substitution effect, Consumers Equilibrium.	
	2.3	**Production Analysis-**meaning, types, law of variable proportions, Iso-quants: meaning and properties, law of returns to scale, economies of scale and economies of scope.	
	2.4	**Cost and revenue analysis-** concept and types, behavior of cost curves in short and long-run, Impact of learning curve, concepts of revenue.	

Reference Books:

1. D.N.Dwivedi (2020), “Nature and Scope of Managerial Economics”, Vikas Publishing House, New Delhi.
2. Dominick Salvatore (2009), “Principles of Microeconomics”, 5th edition, Oxford Press, New Delhi
3. Dr. Abbha Mittal, “Microeconomics”, S.Chand , Nioda.
4. H.L. Ahuja (2022),” Modern Microeconomics, Theory and Applications”, S. Chand publications.
5. M.L. Jhingan (1992), “Advanced Economic Theory”, 8th revised edition, Konark publishers Pvt Ltd.
6. Mishra and Puri (1996), “Microeconomic Theory and Applications”, Himalaya Publishing House.
7. N.Gregory Mankiw (2016), “Principles of Microeconomics”, Cengage Learning Custom Publishers, Chicago, 8th edition.



SEMESTER - I

PROGRAM(s): F.Y.B.A.F			SEMESTER: I		
Course/Subject: Business Mathematics			Course Code: HUBAF/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 teach application of Business Mathematics in professional and real life
- To teach the mathematical concepts and principles and their applications is business and economics.
- To gain mathematical knowledge and develop proficiency in the application to solve business problems

Course Outcomes:

After the end of the course, the learner will be able to:

1. Define interest, principal, rate of interest and period
2. Differentiate between simple and compound interest.
3. Find any one of the interest terms given the other relative terms.
4. Find the interest when compounded annually, half-yearly or even continuously.
5. Understand the equated monthly instalment for reducing balance and flat rate of interest
6. Define annuity, future value, present value and sinking fund
7. Calculate the present and future values of immediate annuities
8. Understand the difference between stated interest rate and effective interest rate
9. Compute sinking funds (periodic Payments)
10. To develop and maintain problem solving skills
11. To write and understand basic proofs
12. Define share, face value, market value, dividend and different types of shares
13. Understand concept of mutual fundCalculate net incomes after considering loads (entry and exit) 15. Understand Systematic Investment Plan (SIP)

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
1		**Interest and Annuity**	15
		Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate.	
2		**Shares and Mutual Fund**	15
		Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value.	

Reference Books:

- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- Commerce Mathematics by OmP. Chug, etc., Anmol Publication Ltd., New Delhi
- Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.

SEMESTER - I

PROGRAM(s): F.Y.B.A.F			SEMESTER: I		
Course/Subject: Computer Skills-I (Power Point and Excel)			Course Code: HUBAF/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
2 lectures/ 1 hour each	NA	NA	2	20 marks	30 marks

Learning Objectives:

- To enable the students to be acquainted with PowerPoint and various objects used in presentation.
- To enable the students to be acquainted with the various aspects of spreadsheet.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Create presentation using various tools in PowerPoint.
2. Use Charts, SmartArts, Media and Links in presentation.
3. Create spreadsheets for Data Management.
4. Implement Excel Formulae on spreadsheet.

DETAILED SYLLABUS

Modules	Module Title	Credits/ Lectures
1	**Managing Presentation:** Create a Presentation, Insert and Format Slides, Handouts, and Notes, Change the slide master theme or background, Modify slide master content. **Insert and Format Text, Shapes, and Images:** Insert and Format Text, Insert and Format Shapes and Text Boxes, Insert and Format Images, Order and Group Objects, Insert Tables, Charts, SmartArt, and Media **Apply Transitions and Animations:** Apply Slide Transitions, Animate Slide Content, Set Timing for Transitions and Animations, create custom slide shows, configure slide show options, rehearse slide show timing, set up slide show recording options.	15
2	**Introduction to Excel:** Overview of Excel, Navigation, Customizing Ribbon, Shortcut Keys, Cell Formatting. Excel Functions: Sum, SumIf, Count, CountIf, AverageIf, If, Logical Operator, Upper, Lower, Left, Mid, Right, Concatenate, Len, Trim, Today, Now, Round, Roundup, Rounddown. **Data Analysis and Manipulation:** Sorting and filtering data, applying conditional formatting to highlight data, using data validation to control data entry, working with tables for data organization, Introduction to PivotTables and Pivot Charts, Creating and modifying charts.	15

Reference Books:

- Microsoft PowerPoint for Beginners 2021: An In-depth Practical Guide for Microsoft PowerPoint 2021 by Matt Vic
- Microsoft Excel: Shortcut keys and Formulas by Kabir Das.
- Learn to use computer, MS Word, PowerPoint and Excel: First Edition by Inderjeet Singh.

SEMESTER - I

PROGRAM(s): FYBAF		SEMESTER: I			
Course/Subject: Entrepreneurial Skill		Course Code: HUBAF/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
2	NA	NA	2	20	30

Learning Objectives:

- Introduce students to the principles and theories of entrepreneurship at the graduate level.
- Cultivate critical thinking and analytical skills for evaluating business opportunities.
- Enhance students' ability to develop comprehensive business plans and strategies.
- Explore marketing and sales techniques specific to startups and new ventures.
- Cultivate leadership, team management, and innovation skills for entrepreneurs.

Course Outcomes:

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

1. Understand the concept and significance of entrepreneurship in the modern business landscape.
2. tify and evaluate entrepreneurial opportunities.
3. Develop comprehensive business plans and strategies.
4. Demonstrate leadership and team management skills in an entrepreneurial context.
5. Foster innovation, creativity, and technological adaptation in entrepreneurial ventures.

DETAILED SYLLABUS

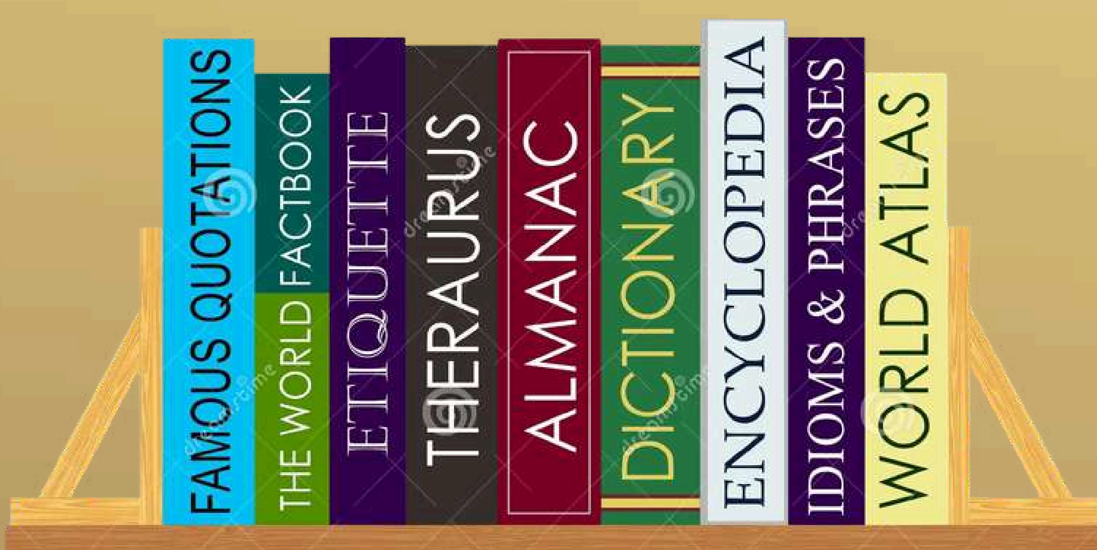
Modules	Units	Module Title	Credits/ Lectures
1		**Introduction to Entrepreneurship**	15
	1.1	**Entrepreneurship:** Concept and Need Factors influencing Entrepreneurship, Barriers to Entrepreneurship, **Entrepreneurial Culture –**Meaning, Strategies to build entrepreneurial culture.	
	1.2	**Entrepreneur:** Definition and Concept Entrepreneur Traits, Characteristics and Skills, Functions of an Entrepreneur, Classification of Entrepreneurs Intrapreneurs, Social Entrepreneurs, Women Entrepreneurs.	
	1.3	**Entrepreneurship Environment:** Environmental Factors Affecting Entrepreneurship Development (Internal and External), Identifying and Evaluating Business Opportunities. **Business Plan for new Ventures:** Meaning, Objectives, Advantages of Business Plan, Designing of Business Plan.	
2		**Skills Development for Entrepreneurs**	15
	2.1	**Analytical Skills –** Critical Thinking, Research Skills, Data Analysis, Statistical Skills, Financial Analysis. **Problem Solving Skills-** Problem Identification, Problem-Solving, Decision-Making Skills, Creativity and Innovation Skills, Forecasting Skills – Planning, Logical Reasoning.	
	2.2	**Risk Management Skills** Negotiation Skills and Strategies Networking and Relationship Building Skills Conflict Resolution Skills Management and Administrative Skills.	

DETAILED SYLLABUS

	2.3	**Sales and Marketing Skills** Leadership Skills Group and Team Management Skills Time Management Skills.	

Reference Books:

1. Hisrich D. Robert, Michael P. Peters, Dean A. Sheperd, Entrepreneurship, McGraw-Hill,6 ed.
2. Zimmerer W. Thomas, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI,4 ed.
3. Holt H. David, Entrepreneurship: New Venture Creation, Prentice- Hall of India, New Delhi, Latest edition.
4. Kuratko, F. Donald, Richard M. Hodgetts, Entrepreneurship: Theory, Process, Practice, Thomson, 7ed.
5. Desai, Vasant, Dynamics of Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi, Latest edition.
6. Desai, Vasant, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Latest Edition



SEMESTER - I

PROGRAMME: F.Y.B.A.F				SEMESTER: I
Course: Effective Communication – I				Course Code: HUBAF/I/AEC01
Teaching Scheme				Evaluation Scheme
Lectures (Hours per Week)	Practical (Hours per Week)	Credit	Continuous Internal Assessment	End Semester Examination
2	NA	2	20	30

Learning Objectives:

- To enhance English language proficiency by providing adequate exposure to written language; literary technical writing, management, commerce, psychology.
- To orient learners towards reading, writing and other functional aspects of English language.
- To provide building blocks in order to increase the range of grammar, lexical resources and cohesive devices through a variety of exercises.
- To develop skills of eloquence and diplomacy through the ability to communicate effectively in English.

Course Outcomes:

1. Learners will acquire proficiency to understand and interpret written language from different perspectives
2. Enhanced proficiency of learners in reading to identifying functional aspects of interpretation and expression in English language.
3. Learners will have acquired a higher level of proficiency in the nuanced skills of reading and writing that will help them to be effective communicators.
4. Learners will have developed the eloquence and an enriched vocabulary through reading and writing skills.

DETAILED SYLLABUS

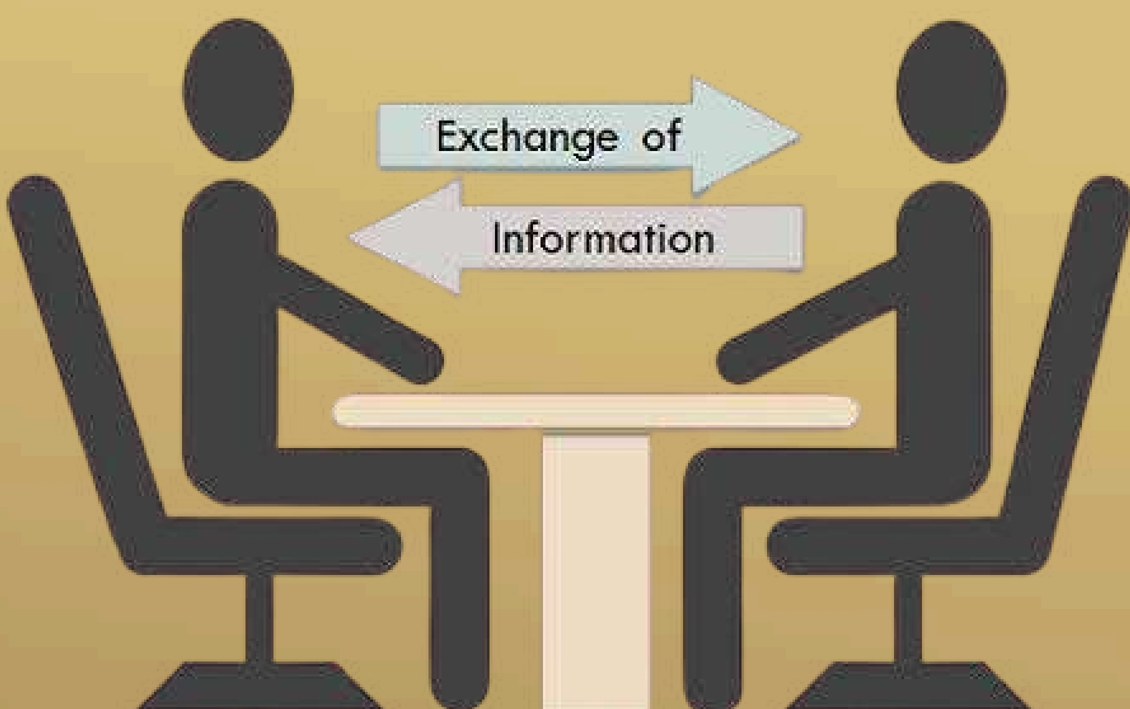
Modules	Unit	Course/ Unit Title	Credit / Lectures
1		**Introduction to Communication**	
	1.1	**The Concept of Communication**: Definition, Process, Feedback, The Impact of Technological Advancements on Communication, Communication as a Key Concept in Corporate and Global Communication	
	1.2	**Barriers to Communication:** Physical, Semantic, Language, Socio-cultural, Psychological Barriers Ways to Overcome Barriers to Communication	
	1.3	**Methods and Modes of Communication** 1.3.1 Verbal and Non-Verbal Communication Distinguished 1.3.2 Types and Characteristics of Verbal Communication 1.3.3 Types and Characteristics of Non-Verbal Communication (Body Language)	
	1.4	**Channels and Objectives of Communication:** 1.4.1 Formal, Informal 1.4.2 Vertical, Horizontal, Diagonal, Grapevine 1.4.3 Information, Advice, Orders, Instructions, Persuasion, Motivation, Education, Warning	
2		**Writing Competencies**	
	2.1	**Letters (Emails)** 2.1.1 Letter of Application and Curriculum Vitae 2.1.2 Letters of Inquiry, Letters of Complaint and Adjustment, Collection Letters.	

DETAILED SYLLABUS

	2.2	**Essay and Paragraph Writing (Grammar/Editing)** 2.2.1 Reading Comprehension 2.2.2 Developing an idea using appropriate devices of coherence and cohesion 2.2.3 Basic Language: Vocabulary and Remedial Grammar.	

Reference:

- Communication Skills" by Sanjay Kumar and Pushp Lata.
- Communication Skills for Professionals" by Konar N.
- Communication Skills" by Peter Simon.
- Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
- Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.



SEMESTER - I

PROGRAM: F.Y.B.A.F			SEMESTER: I		
Course: Environmental Management			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- The objective of this course is to enlighten the students about the importance of the protection and conservation of our environment and control of human activities that has an adverse effect on the environment.
- The aim of the course is to sensitize the students about the various environmental issues and challenges that poses danger to the world.
- One of the important objectives of the course is to practically train the students in reviewing managerial, technological and policy approaches in the area of environmental management.
- To apply environmental management tools and techniques.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Understand in detail the concept of environment, structure, components and resources.
2. Understand human interactions with the environment and examine the environmental issues caused by human interactions.
3. Demonstrate awareness of environmental challenges and their global relevance.
4. Use various tools and techniques for environmental planning and decision-making.
5. Communicate environmental strategies effectively in policy, education and corporate settings.

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

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
Unit I	**An Overview of Environment** **Environment:** Meaning, Definition, Concept – Natural and Man-Made Environment, Structure and Components of Environment – Biotic and Abiotic, Interaction among the Components, Scope and Importance of Environmental Management Studies. **Resources:** Meaning, Definition, Importance of Resources, Classification of Resources, Water Resources – Distribution and Availability, Issues, Water Conservation Technologies, Forest Resources – Importance, Deforestation, Conservation Policies, Soil Resources – Formation and Types of Soil, Soil Erosion, Conservation Techniques, Energy Resources – Sources of Energy, Measures of Conservation, Emerging Trends. **Ecosystem as a Part of Environment:** Meaning, Components, Types of Ecosystems, Food Chains and Food Webs, Modern Ecological Concerns – Impact of Human Activities on Ecosystems. **Environmental Pollution and Control:** Meaning, Types of Pollution – Air, Water, Soil, Thermal, Radioactive Pollution, Sources of Pollution, Emerging Pollutants – Microplastics, E-Waste, and Chemical Pollutants, Effects of Pollution, Pollution Monitoring and Assessment, Pollution Mitigation Strategies, Waste Management Practice.	15
Unit II	**Environmental Management** **Environmental Management:** Meaning, Concepts, Need and Importance of Environmental Management. **Environmental Degradation:** Meaning, Causes of Environmental Degradation, Types of Environmental Degradation, Effects of Environmental Degradation, Remedies and Suggestions. **Environmental Audit:** Meaning, Definition, Scope, Types, Benefits, Process of an Environmental Audit. **Global Environmental Challenges:** Climate Change - Greenhouse Gas Emissions and Global Warming, Impacts on Ecosystems and Human Societies, Biodiversity Loss- Causes and Consequences of Species Extinction, Conservation Strategy.	15

DETAILED SYLLABUS

	Tools / Techniques and Role of AI in Environmental Management: Environment Impact Assessment- Meaning, Process and Methodologies, Life Cycle Assessment – Raw Material Extraction, Production, Distribution, Use and Recycling, Geographic Information Systems (GIS) and Remote Sensing, Role of AI in Environmental Management – Applications of AI Climate Monitoring and Predictions, Pollution Control, Biodiversity Conservation, Resource and Waste Management.	

References Books:

- Environment Management by Ajit Sankar.
- Introduction to Environmental Management by Mary K. Theodore, Louis Theodore.
- Environmental Management by Vijay Kulkarni, T.V. Ramchandra.
- Barrow, C. J. (2006), Environmental Management for Sustainable Development (2nd ed.). Routledge.
- Nath, B., Hens, L., Compton, P., & Devuyst, D. (1999). Environmental Management in Practice: Instruments for Environmental Management (Vol. 1). Routledge.
- Simmons, I. G. (2008). Global Environmental History: 10,000 BC to AD 2000. University of Chicago Press.
- Gupta, N. (2011), Environmental Management and Sustainability, Prentice Hall India.
- Sharma, P. D. (2019), Ecology and Environment (12th ed.). Rastogi Publications.
- Cunningham, W. P., & Cunningham, M. A. (2017). Environmental Science: A Global Concern (14th ed.). McGraw-Hill Education.
- Miller, G. T., & Spoolman, S. E. (2014). Environmental science (14th ed.). Cengage Learning.

SEMESTER - I

PROGRAM: F.Y.B.A.F			SEMESTER: I		
Course: IKS - Indian Ethos in Ethical Accounting			Course Code: HUBAF/I/IKS01		
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	NA	NA	2	20	30

Learning Objectives:

- To familiarize the learners with the fundamental concepts of Indian Ethos.
- To understand ethical behaviour and its implications in the accounting profession.

Course Outcomes:

After the end of the course, the learner will be able to:

1. To understand the various ethical practices in accounting.
2. To understand ethical matter in business and its impact on business decision-making.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
I	**Indian Ethos** · **Indian Ethos:** Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Accounting Practices. · **Work Ethos:** Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos. · **Leadership:** Qualities of Leaders with Special reference to Indian Thoughts. Motivation – Indian Approach vis-à-vis American and Japanese Approaches.	15
II	**Ethical Behaviour and Implications for Accountants** · Introduction, Meaning of Ethical Behaviour, Need of Ethics, Importance and Relevance of Ethical Behaviour in Accounting Profession. · Financial Reports – Link between Law, Corporate Governance, Corporate Social Responsibility and Ethics. · The Principal Based Approach and Ethics, The Accounting Standard Setting Process and Ethics, The IFAC Code of Ethics for Professional Accountants, Contents of Research Report in Ethical Practices. · Contents of Research Report in Ethical Practices, Implications of Ethical Values for the Principles versus Rules Based Approaches to Accounting Standards, Implications of Unethical Behaviour on Financial Reports, Company Code of Ethics, The increasing role of Whistle-Blowing.	15

References Books:

- Management by Values, S.K. Chakraborthy, Oxford Press
- Management Theory, Rao M. & Rao S., Kanishka Publishers Distributor
- Indian Ethos in Management, P.K. Ghosh, –
- Ethics, Indian Ethos and Management, S. Balachandran and others, Shroff Publishers and Distributors Pvt. Ltd.

SEMESTER – II

<table>
<tr><td colspan="2">PROGRAM: F.Y.B.A.F</td><td colspan="4">SEMESTER: II</td></tr>
<tr><td colspan="2">Course: Financial Accounting – II</td><td colspan="4">Course Code: HUBAF/II/MJ01</td></tr>
<tr><td colspan="5">Teaching Scheme</td><td>Teaching Scheme</td></tr>
<tr><td>Lectures (Hours per week)</td><td>Practical (Hours per week)</td><td>Tutorial (Hours per week)</td><td>Credit</td><td>Continuous Internal Assessment (CIA)</td><td>Lectures (Hours per week)</td></tr>
<tr><td>4</td><td>NA</td><td>NA</td><td>4</td><td>40</td><td>60</td></tr>
</table>

Learning Objectives:

- To enable the students to compare and contrast the concept of Capital and Revenue and classify the financial transactions accordingly.
- To enable the students to record basic accounting transactions and prepare annual financial statements of the Manufacturing concern.
- To gain proficiency in the Debtors Method for recording branch transactions and determining branch profit or loss.
- To Understand and apply the Stock and Debtors Method, including adjustments for goods sent at invoice price, stock reserves, and branch expenses.
- To acquaint the students with the accounting treatment for consignment transactions in the books of the consignor and consignee, including valuation of closing stock and implications of invoicing goods at a price higher than cost.
- To explain the concept of Accounting from Incomplete records, prepare various Ledger Accounts for preparation of Final account from incomplete records under conversion method.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Understand concepts of Capital Expenditure, Revenue Expenditure, Capital Receipts, and Revenue Receipts, identify and classify different types of transactions as capital or revenue.
2. Prepare the financial statements of a sole proprietary manufacturing concern.
3. Apply the Debtors Method and Stock and Debtors Method to accurately prepare accounts for dependent branches.
4. Prepare a complete Consignment Account and relevant ledger entries reflecting profit or loss from the transaction.
5. Comprehend the concept of Accounting from Incomplete records and prepare Final Accounts from incomplete records applying conversion method.
6. Apply the Debtors Method and Stock and Debtors Method to accurately prepare accounts for dependent branches.
7. Comprehend the concept of Accounting from Incomplete records and prepare Final Accounts from incomplete records applying conversion method.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Final Accounts** · Expenditure: (a) Capital (b) Revenue · Receipts: (a) Capital (b) Revenue · Adjustments and Closing Entries · Final Accounts of Manufacturing Concerns (Proprietary Firm)	15
2	**Branch Accounts** · Meaning / Classification of Branches · Accounting for Dependent Branch Not Maintaining Full Books · Debtors Method · Stock and Debtors Method	15
3	**Consignment Accounts** · Accounting for Consignment Transactions · Valuation of Stock · Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses)	15
4	**Accounting from Incomplete Records** · Introduction · Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	15

References Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai · Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur PaperBack, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting byHorngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M.Hanif, Tata McGraw Hill Education Pvt. Ltd.,New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

SEMESTER - II

PROGRAM: F.Y.B.A.F			SEMESTER: II		
Course: Financial Management-I			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- To familiarize the learners with the fundamental aspects of Financial Management and types of financing.
- To make them understand the concepts and apply the techniques of Ratio Analysis and Leverages.

Course Outcomes:

After the end of the course, the learner will be able:

1. To comprehend skills and competencies of Financial Management and types of financing.
2. To be acquainted with the methods on Ratio Analysis and Leverages in fundamental analysis of financial results, proposals and plans.
3. To apply Financial Management as decision making tool in business performance.
4. To make Career in Financial Management, Portfolio Management, etc. and pursue higher studies in Financial Management field.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to Financial Management** · Introduction · Meaning · Importance · Scope and Objectives · Profit v/s Value Maximization **Ratio Analysis and Interpretation** • Ratio Analysis – Meaning, Forms, Comparison, Standards, Objectives, Nature • Classification of Ratios, DU Pont Analysis, • Liquidity Ratios – Current Ratio, Quick Ratio, etc. • Capital Structure Ratios – Proprietary Ratio, Debt to Equity Ratio, etc. • Coverage Ratios – Interest Coverage Ratio, Debt Service Coverage Ratio, etc. • Turnover Ratios – Debtors Turnover, Inventory Turnover, etc. • Profitability Ratios based on Sales, Expenses Ratio, • Profitability Ratios based on Return on Investments, Owners View and Market • Trading and Capitalisation, Utility of Ratios, Limitation of Ratios · Practical Problems on Ratio Analysis	5 10
2	**Types of Financing** · Introduction · Need of Finance and Sources: Long Term, Medium Term, Short Term · Long Term Sources of Finance · Short Term Sources of Finance **Leverages** · Introduction · EBIT and EPS Analysis · Types of Leverages: Operating, Financial and Composite Leverage · Relationship between Operating, Financial and Composite Leverage · Practical Problems on Leverages	5 10

References Books:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi

SEMESTER - II

PROGRAM(s): F.Y.B.A.F			SEMESTER: II		
Course/Subject: Business Environment			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

The Business Environment course for BAF students provides an in-depth analysis of the external factors that shape the business landscape and influence strategic decision-making. This course explores the dynamic interplay between the economic, political, social, technological, legal, and global environments. Through case studies and critical analysis, students will develop a comprehensive understanding of the complexities and challenges of the business environment, and gain the skills required to navigate and leverage these factors for organizational success.

- Identify and analyze the various components of the business environment.
- Analyze and interpret economic, political, social, technological, and legal trends and their implications for businesses.
- Analyze the competitive environment and formulate strategies for sustainable competitive advantage.
- Evaluate the implications of globalization on business operations, international trade, and cross-cultural management.
- Understand the importance of environmental sustainability and its integration into business practices.
- Develop effective communication, presentation, and negotiation skills for engaging with various stakeholders in the business environment.
- Apply critical thinking, problem-solving, and decision-making techniques to real-world business scenarios within the context of the business environment.

Course Outcomes:

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

1. Demonstrate an advanced understanding of the key components and dynamics of the business environment.
2. Apply theoretical frameworks and models to analyze and evaluate the impact of external factors on business strategy and operations.
3. Develop strategies to capitalize on opportunities and mitigate risks arising from the business environment.
4. Employ critical thinking and problem-solving skills to address complex business challenges within the context of the business environment.
5. Exhibit ethical awareness and responsibility in considering the social, environmental, and cultural implications of business decisions.
6. Collaborate effectively in teams to analyze and propose solutions to business environment-related problems.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
		Course/ Subject: Business Environment	
I			**15**
	1.1	**Introduction to Business Environment** – Definition, Features, Scope, Internal and External Environment **Environmental Analysis** – Meaning, Importance, Techniques	
	1.2	**Political Environment -** Meaning, Components, Political system, Types political risk **Economic Environment –** Meaning, Components, Types of Economics systems, Economic Indicators, Economic Policies, Economic cycle	
	1.3	**Socio Cultural Environment –** Meaning, Components of the socio-cultural environment, Influence of socio-cultural factors on businesses, Hofstede's cultural dimensions, Consumer Behavior **Demographic Environment –** Meaning, Components of demographic environment, Role of demographic factors in shaping markets and business strategies	
II			**15**
	2.1	**Technological Environment:** Meaning, Components of technological environment. Technological Advancements and Trends, Technological Disruptions **Regulatory Environment:** Meaning, Significance, Types of Regulations **Corporate Governance –**Meaning, Need and Importance **Competitive Environment –** Meaning, Porter's Five Forces model, Industry analysis and competitive strategies, Market structure and competition	

DETAILED SYLLABUS

	2.2	**Global Environment and International Business -** Globalization and its impact on businesses, international trade, foreign direct investment, **Strategies for going Global/ Growth Strategies** – Internal and External **MNCs and TNCs**- Meaning, Merits, Demerits **WTO** – Formation, Roles and Functions, Agreements of WTO	
	2.3	**Ethical Environment:** **Business ethics-** Meaning, Features, Ethical Dilemma, **Corporate Social Responsibility –** Meaning, Scope, Arguments in favor and against CSR, Stakeholders Management, Social Audit	
	2.4	**Sustainable Environment** – Meaning, Environmental issues and their implications for businesses, Sustainable business practices and green initiatives, corporate sustainability and triple bottom line	

Reference Books:

- Morrison J, The International Business Environment, Palgrave.
- Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi.
- Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Business and society – Lokanathan and Lakshmi Rajan, Emerald Publishers.

SEMESTER - II

PROGRAM: F.Y.B.A.F			SEMESTER: II		
Course: Business Law			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- To develop the general legal knowledge of the learners with the Business Law.
- To acquire the ability to address basic application-oriented issues of Indian Contract Act, 1872 and Consumer Protection Act, 2019.

Course Outcomes:

After the end of the course, the learner will be able:

1. To know about the ingredients of a legally enforceable valid contract.
2. To understand about certain special type of contractual relationships like indemnity, guarantee, bailment, pledge, agent, etc.
3. To be acquainted with operational aspects of Consumer Protection.
4. To analyse and apply the legal provisions in practical situations.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**The Indian Contract Act, 1872** · Preamble · Preliminary · Communication, Acceptance and Revocation of Proposals · Contracts, Voidable Contracts and Void Agreements · Contingent Contracts · Performance of Contracts · Certain relations resembling those created by Contract · Consequences of Breach of Contract · Indemnity and Guarantee · Bailment · Agency	15
2	**The Consumer Protection Act, 2019** · Preamble · Preliminary · Consumer Protection Councils · Central Consumer Protection Authority · Consumer Disputes Redressal Commission · Mediation · Product Liability · Offences and Penalties · Miscellaneous	15

References Books:

- The Indian Contract Act, 1872, Bare Act, New Delhi.
- The Consumer Protection Act, 2019, Bare Act, New Delhi.
- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
- Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi
- Business Law by P.R. Chandha, Galotia, New Delhi.

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SEMESTER - II

PROGRAM: F.Y.B.A.F			SEMESTER: II		
Course: Business Statistics			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- To comprehend the basics of data science and data analysis like Averages and forecasting techniques.
- To help students perceive Statistical applications
- To understand the use of Statistical applications in management decisions.
- To formulate complete, concise, and correct mathematical proofs.
- To frame problems using multiple mathematical and statistical representations of relevant structures and relationships and solve using standard techniques.

Course Outcomes:

After the end of the course, the learner will be able to:

1. To gain valuable information from the data available to a company.
2. To apply various techniques and principles of statistics so as to gain insights that help to make better decisions.
3. To understand the various sources from where data can be collected.
4. To depict the statistical data by means of diagrams, graphs and charts for better visualization.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
I	**Population and sample** Definition of statistics, scope of statistics in Management and financial markets, Concept of population and sample with illustration -Methods of sampling- SRSWR, SRSWOR, stratified, systematic (description of sampling procedures only) -Data condensation and graphical methods: -Raw data, attributes and variables, classification, frequency distribution, cumulative frequency distribution -Graphs- Histogram and frequency polygon - Diagrams- Multiple bar, pie, subdivided bar.	15
II	**Measures of Central tendency & Dispersion, Correlation and Regression** Criteria for good measures of central tendency, arithmetic mean, median mode for grouped and ungrouped data, combined mean - Measures of Dispersion Concept of dispersion, absolute and relative measures of dispersion, range variance, Theoretical Notes Practical Problems Assignments 13 hours -Statistics for Management Levin, Richard and David S. Rubin Prentice Hall of India. -Practical Business Statistics", Siegel, Andrew F International Edition -Basic Business Statistics: Concepts and Applications standard deviation, coefficient of variation, quartile deviation, coefficient of quartile deviation - Correlation and regression (for ungrouped data) Concept of correlation, positive and negative correlation, Karl Pearson's Coefficient of Correlation, meaning of regression, two regression equations, Regression coefficients and properties.	15

References Books:

- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut.
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta.
- Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited.

SEMESTER - II

PROGRAM: F.Y.B.A.F			SEMESTER: II		
Course: Computer Skills-II (Advanced Excel and Tally)			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- To enable the students to be acquainted with advanced excel formulae.
- To introduce students to various accounting software with special reference to Tally software.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Use Advanced Excel Formulae used in financial sector.
2. Use Tally Software Package.
3. Implement GST in Tally.
4. Take backup and restore data in Tally.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
I	**Advanced Excel**: VLOOKUP, HLOOKUP, Working with Date and Time functions, Using formulas for Financial Calculations (e.g., PMT, FV). Data validation functions. **Introduction to Tally**: Accounting Softwares, Introduction to Tally, Installation, creating a Company, Altering and Deleting Company, Tally Gateway & User Interface, Types of Groups, Creating Single and Multiple Ledgers, Altering and Deleting Ledgers, Understanding Groups, Creating Groups, Altering and Deleting Groups, Types of Vouchers, shortcut keys.	15
II	**Advanced Tally:** Voucher Entry, Understanding Inventory, About GST, GST setup, Creating Sales Order with GST, Creating Purchase Order with GST, GST reports and return. **Financial Reporting**: Trial Balance, Profit and Loss Account, Cash Flow and Statement of Cash Flow, Daybook. **Export, Import, Backup & Restore**: Export and Import Formats, Practical Examples, Data Backup and Restore.	15

References:

- Excel 2013 the missing manual by Mathew MacDonald, O'Reilly Publishing.
- Excel 2016 Formulas and Functions by Paul McFedries, QUE Publishing.
- Financial Accounting on Computer using Tally by Namrata Agarwal, Dreamtech press India Ltd.
- Implementing Tally 9 by A K Nadhani and K.K Nadhani, BPB Publications.

SEMESTER - II

PROGRAM: F.Y.B.A.F			SEMESTER: II		
Course: Negotiation and Networking Skills in Accounting and Finance			Course Code: HUBAF/II/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
02/ 1 hour each	NA	NA	2	20	30

Learning Objectives:

- To understand the foundational principles and types of negotiation, with a focus on their application in accounting and financial contexts.
- To be able to develop effective communication and persuasion strategies to navigate complex financial negotiations.
- To build strategic networking skills that promote professional growth and open doors to career opportunities.

Course Outcomes:

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

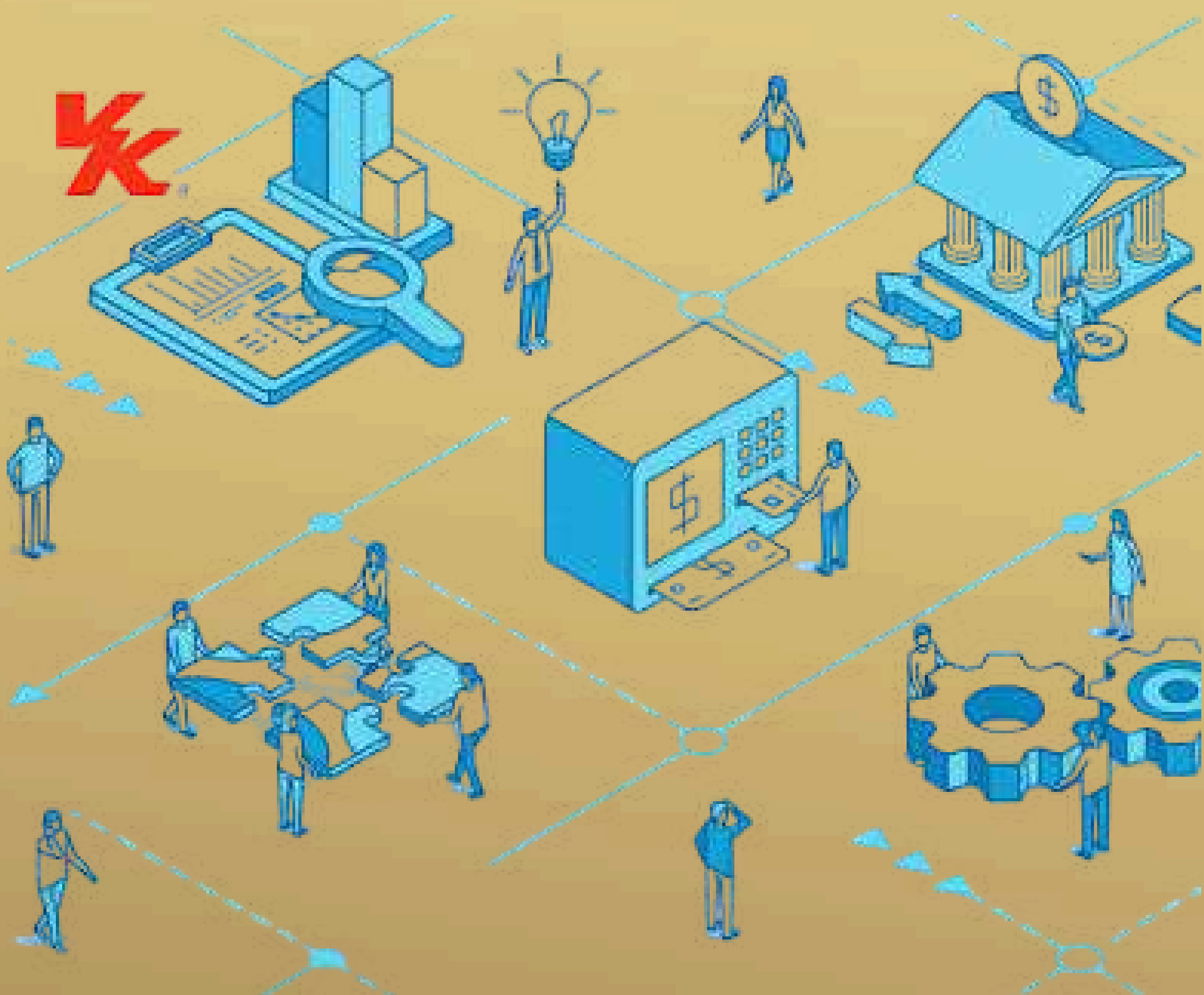
1. Demonstrate the ability to apply theoretical concepts to real-world negotiation process.
2. Apply communication, persuasion, and conflict resolution techniques to real life negotiations.
3. Prepare a personal and professional networking strategy.
4. Utilize platforms like LinkedIn, X, and industry events to build long-term professional relationships in their sector.

DETAILED SYLLABUS

Module	Course / Title of the module	Credits / Lectures
I	**Negotiation Skills** Overview of negotiation, principles, and the importance of effective negotiation skills. Importance of negotiation in accounting and finance, role of negotiation in financial deals (mergers, acquisitions, audits, financial agreements). Types of Negotiation: distributive negotiation (win-lose), integrative negotiation (win-win), and multiparty negotiations. Preparing for a negotiation: Setting goals, researching, and assessing the situation. Communication skills for negotiation – role of non-verbal communication, Active listening, questioning techniques, Persuasion techniques and how to influence the negotiation process. Using psychological tools and avoiding psychological traps. Techniques for resolving conflicts during negotiations. Approaches for creative problem-solving in financial negotiations.	15
II	**Networking Skills** Networking in a modern corporate context, role of networking in career growth and professional development. Common misconceptions about networking. Building personal and professional relationships in the finance sector. Creating your personal networking plan: Setting objectives, identifying key stakeholders and platforms. Elevator Pitch, crafting and delivering your message. Follow-up etiquette. Places to network: Mapping out potential networking events such as conferences, seminars, and industry events. Using digital platforms for networking: how to use LinkedIn, X (formerly Twitter), and other platforms. Networking in informal settings. Networking through volunteering and internships.	15

Reference Books:

- Siedel, George (2014). Negotiating for Success: Essential Strategies and Skills. Van Rye Publishing.
- Fisher, Roger & Ury, William (1991). Getting to Yes: Negotiating Agreement without Giving In. Penguin Group.
- Zack, Devora (2010). Networking for People Who Hate Networking. Berrett-Koehler Publishers.
- Patterson, K., Grenny, J., McMillan, R., & Switzler. (2013). Crucial Conversations: Tools for Talking When Stakes Are High. Brilliance Audio.



SEMESTER - II

PROGRAMME: FYBAF			SEMESTER: II		
Course: Effective Communication-II			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- Advanced interpersonal communication skills and understanding of English in various formal and informal contexts.
- Proficiency in oral and written communication with an emphasis on the digital age.
- Emphasis on enhanced writing and Presentation skills including interpretation of technical data.
- To orient learners towards the skill of metacognition through the processes of Note Taking and Summarization.

Course Outcomes:

1. Learners will possess the proficiency to understand and interpret written and spoken language from different perspectives
2. Proficiency of learners in listening to, reading and identifying errors of language will be enhanced.
3. Learners will have acquired a higher level of proficiency in the nuanced skills of listening, note taking, speaking, reading and writing that will help them be effective communicators.
4. Learners will have developed the higher order skills of application, analysis, creativity, innovation and problem solving.

DETAILED SYLLABUS

Unit	Course/ Unit Title	Credits / Lectures
I	**Advanced Interpersonal Communication Skills**	**15**
1.1	**Listening Skills and Note-taking:** 1.1.1 Significance of Effective Listening in Communication and Methods to Enhance Listening Skills 1.1.2 Effective Note-taking Techniques	
1.2	**Small Talk and Elevator Pitches** 1.2.1 Understanding Small Talk and its Role in Communication 1.2.2 Elevator Pitches- Creating and Delivering effective Elevator Pitches	
1.3	**Interviews and Group Discussion Techniques** 1.3.1 Types of Interviews, Selection, Appraisal, Grievance, Exit. 1.3.2 Group Discussions	
II	**Advanced Writing and Presentation Skills**	**15**
2.1	**Resume and Application Writing** Statement of Purpose Letter of Recommendation, Letter of Resignation	
2.2	**Designing Brochures, Flyers, etc** 2.2.1 Principles of Design in Communication 2.2.2 Creating Effective Brochures, Flyers, etc.	
2.3	**Presentation Skills and Soft Skills** 2.3.1 Preparing a Presentation 2.3.2 Time Management 2.3.3 Conflict Management	

DETAILED SYLLABUS

2.4	**Business Report Writing** 2.4.1 Need and Importance 2.4.2 Parts of a Report 2.4.3 Types of Reports 2.4.4 Preparing Investigative and Feasibility Report	

Reference:

- Agarwal, Anju D (1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K. (1970) Organizational Management through Communication.
- Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991) Organizational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.
- Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi.
- Bangh, LSue, Fryar, Maridell and Thomas David A. (1998) How to Write First Class Business Correspondence, N.T.C. Publishing Group USA.

SEMESTER - II

PROGRAM: FYBAF			SEMESTER: II		
Course: Sustainability Management			Course Code: HUBAF/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	NA	NA	2	20	30

Learning Objectives:

- To understand the fundamentals of sustainability
- The aim is to develop an understanding about how natural, economic and social system interact to foster or prevent sustainability.
- To study in detail the sustainability-related policies, laws, and international agreements.
- To implement sustainability tools and frameworks in decision-making.
- To develop strategies for corporate sustainability and environmental stewardship.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Demonstrate a critical understanding of sustainability concepts and their relevance in business,
2. governance and civil society.
3. Learn and apply the principles of sustainability in all the areas and operations.
4. Implement sustainability practices and tools in business and development projects.
5. Interpret and apply sustainability frameworks, tools, and legal standards in practical contexts.
6. Analyse corporate sustainability strategies, CSR initiatives, and ESG performance.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
Unit I	**Introduction to Sustainability** **Sustainability:** Meaning, Definition, Concept of Sustainability in Business and Finance, Importance of Sustainability in Corporate Decision Making, Risk Management and Long-Term Profitability, Pillars / Dimensions of Sustainability. **Sustainable Development:** Meaning, Definition, Concept, Components of Sustainable Development, Principles of Sustainable Development, Challenges of Sustainable Development. **Sustainable Development Goals:** Overview of SDGs, Classification of SDGs, 17 UN SDGs, Finance-Relevant Goals, SDGs and Corporate Strategy, Measurements and Reporting of SDGs, Challenges in Achieving SDGs. **Sustainability Reporting and Disclosure:** Introduction, Need for Sustainability Reporting and Disclosure in Corporate Disclosure, GRI (Global Reporting Initiative), Integrated Reporting, Environmental, Social, and Governance (ESG) Metrics, Challenges and Future of Sustainable Finance.	15
Unit II	**Sustainability Management** **Sustainability Management:** Meaning, Definition, Concept, Five Ps of Sustainability, Role of Sustainability in Modern Business Strategy and Financial Planning, Opportunities and Challenges of Sustainability Management. **Corporate Sustainability Management:** Meaning, Definition, Concept, Objectives and Benefits of Corporate Sustainability Management, Integration of Sustainability into Corporate Governance, Green Business Practices - Energy Efficiency, Waste Management, Green Supply Chains, Sustainable Procurement and Eco-Labeling **Environmental Legislations for Sustainability Management:** Key Environmental Legislations in India **-** Environment (Protection) Act, 1986, Air and Water Acts, Forest Conservation Act, Biodiversity Act, Regulatory Authorities and Governance – Role and functions of Ministry of Environment, Forest and Climate Change (MoEFCC), Pollution Control Boards (CPCB, SPCBs), Climate Change Laws and Policies – Climate Change Policies, Carbon Emissions Regulations and Reporting**,** India’s Climate Commitments, Environmental Standards and Certifications - ISO Standards, Importance of ISO Standards. **Emerging Trends and Role of AI in Sustainability Management:** Circular Economy and Resource Efficiency, Green Technology and Renewable Energy, Sustainable Urban Development and Smart Cities, Climate Change Adaptation and Resilience Planning. Role of AI in Sustainability Management- Concept, AI Applications in Sustainability Management, Benefits, Challenges and Ethical Issues and Emerging Trends.	15

References Books:

- Sustainability Management: Global Perspectives on Concepts, Instruments, and Stakeholders by Rudiger Hahn, 2022.
- Introduction to Global Sustainable Management by Colin Combe, 2022.
- How Bad Are Bananas? The Carbon Footprint of Everything by Mike-Berners-Lee.
- Doppelt, B. (2017). Leading Change toward Sustainability: A Change-Management Guide for Business, Government and Civil Society (2nd ed.). Routledge.
- Elkington, J. (1998). Cannibals with Forks: The Triple Bottom Line of 21st Century Business, New Society Publishers.

SYLLABUS

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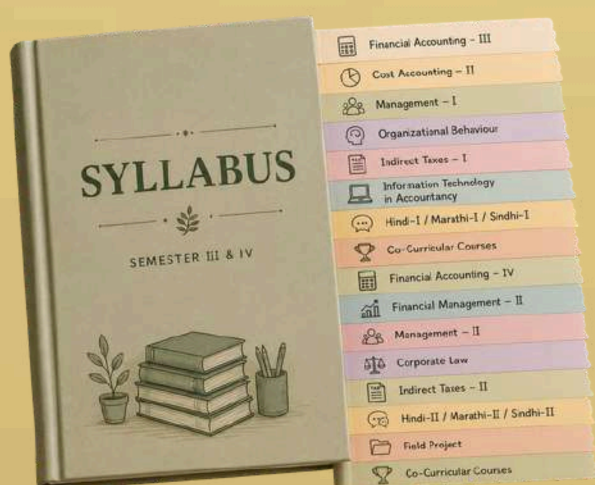

Affiliated to The University of Mumbai

Syllabus for B.Com (Accounting & Finance)

Semester III & IV under NEP 2020

Programme Code: HUBAF

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

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SEMESTER - III

PROGRAM(s): S.Y.B.A.F					SEMESTER: III
Course/Subject: Financial Accounting - III			Course Code: HUBAF/III/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 /1hour each	NA	NA	4	40 marks	60 marks

Learning Objectives:

- To familiarize the learners with the accounting standards, principles, and practices related to partnership businesses.
- This course will enhance the ability to analyze and solve complex accounting problems related to partnership adjustments, distribution of cash, amalgamation of firms, and conversion of firms into companies.
- Develop proficiency in preparing accurate and compliant financial statements reflecting various partnership changes.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Prepare comprehensive final accounts reflecting the financial impact of partner admission, retirement, or death.
2. Prepare detailed statements that ensure equitable and accurate distribution of cash among the partners in dissolution scenarios.
3. Prepare and interpret consolidated financial statements for amalgamated firms, reflecting accurate financial positions post-merger.
4. Prepare financial statements for both the partnership firm and the newly formed limited company, ensuring compliance with statutory requirements and reflecting accurate financial transitions.

DETAILED SYLLABUS

Modules	Module Title	Credits/ Lectures
1	**Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year**	15
	• Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when the partner Retires/dies during the year • Allocation of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is not given and apportionment of other expenses based on time / Sales /other given basis • Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and • Apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission/retirement/death takes place in the same year	
2	**Piecemeal Distribution of Cash**	15
	• Excess Capital Method only • Asset taken over by a Partner • Treatment of past profits or past losses in the Balance sheet • Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual • Treatment of Secured liabilities • Treatment of Preferential liabilities like Govt. dues/labour dues etc. Excluding: Insolvency of Partner and Maximum Loss Method	

DETAILED SYLLABUS

3	**Amalgamation of Firms**	**15**
	• Realization method only • Calculation of purchase consideration • Journal/ledger accounts of old firms • Preparing the Balance sheet of the new firm • Adjustment of goodwill in the new firm • Realignment of capital in the new firm by current accounts/cash or a combination thereof • Excluding: Common transactions between the amalgamating firms.	
4	**Conversion / Sale of a Partnership Firm into a Ltd. Company**	**15**
	• Realisation method only • Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. • Preparing the Balance Sheet of a new company.	

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi

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SEMESTER - III

PROGRAM(s): S.Y.B.A.F				SEMESTER: III	
Course/Subject: Cost Accounting-II				Course Code: HUBAF/III/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
4 lectures/1 hour each	NA	NA	4	40 marks	60 marks

Learning Objectives:
- To familiarize the learners with the fundamental aspects of Cost Accounting and Cost Audit.
- To make them understand the concepts and apply the techniques of Material, Labour, Direct Expenses and Overheads Cost Control.

Course Outcomes:
1. To comprehend skills and competencies of Cost Accounting System and Cost Audit.
2. To be acquainted with the methods by which expenditure on Material, Labour, Direct Expenses and Overheads is recorded, classified and allocated so that the cost of products and services is accurately ascertained and controlled.
3. To apply Cost Accounting as decision making tool in business performance.
4. To make Career in Cost Accounting, Management Accounting, etc. and pursue higher studies in Cost Accounting field.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Material Cost** · The Concept · Material Control Procedure · Documentation · Stock Ledger, Bin Card · Stock Levels • Economic Order Quantity (EOQ) • Practical Problems on Material Cost	15
2	**Labour Cost** · The Concept · Composition of Labour Cost · Labour Cost Records • Overtime / Idle Time / Incentive Schemes • Practical Problems on Labour Cost	15
3	**Direct Expenses** • The Concept • Measurement • Treatment • Practical Problems on Direct Expenses **Overheads** · The Concept · Classification of Overheads on Different Basis • Apportionment and Absorption of Overheads • Practical Problems on Overheads	15
4	**Cost Accounting Records and Cost Audit** • Nature and Scope of Cost Audit • Cost Accounting Records and Cost Audit under Companies Act, 2013 • Purpose, Scope and Advantages of Cost Audit • Implementing Authorities of Cost Audit • Cost Audit Techniques and Programmes • Cost Audit Report • Cost Auditor – Appointment, Rights and Responsibilities	15

References Books:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi.

SEMESTER - III

PROGRAM(s): S.Y.B.A.F				SEMESTER: III	
Course/Subject: Management-I				Course Code: HUBAF/III/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
4lectures/1 Hour each	NA	NA	4	40 marks	60 marks

Learning Objectives:

- The course will enlighten the students about the concepts and perspective of management.
- The course will enable the students to understand the principles of management such as planning, organizing, decision-making, directing, staffing, motivation, leadership and control.
- The objective of this course is to facilitate the students to gain practical understanding of real-life management problems.

Course Outcomes:

1. Understand key functions of management as applied in practice.
2. Engage in in teamwork and problem-solving strategies.
3. Utilize principles of management to identify, define and analyse problems in order to create processes to solve them.

DETAILED SYLLABUS

Modules	Module Title	Credits/ Lectures
1	**Introduction to Management**	15
	Introduction to Management Meaning / Concept / Definition of ManagementFeatures of Management Importance of ManagementNature of Management Objectives of ManagementSix Ms of ManagementLevels of Management Henry Fayol's Principles of Management. **Planning and Decision-Making** **Planning:** Meaning / Concept / Definition of Planning Features and Importance of Planning	
2	**Organising**	15
	Organising: Meaning / Concept / Definition of Organising / Organisation Features of Organising / Organisation Process of Organising / Organisation Principles of Organising /Organisation Formal and Informal Organisation Structure - Features, Advantages and Disadvantages, Distinction Between Formal and Informal Organisation Structure. **Centralisation of Authority**: Meaning / Concept / Definition of Centralisation of Authority Factors Affecting Centralisation of Authority Advantages and Disadvantages. **Decentralisation of Authority**: Meaning / Concept / Definition of Decentralisation of Authority Factors Affecting Decentralisation of Authority Advantages and Disadvantages. **Departmentation**: Meaning / Concept / Definition of Departmentation Advantages and Disadvantages of Departmentation Bases of Departmentation. **Delegation of Authority**: Meaning / Concept / Definition of Delegation of Authority Process of Delegation of Authority Importance of Delegation of Authority Obstacles / Barriers to Delegation of Authority	

DETAILED SYLLABUS

3	**Staffing** **Staffing:** Meaning / Concept / Definition of Staffing Features of Staffing Importance of Staffing Factors Affecting Staffing. **Recruitment**: Meaning / Concept / Definition of Recruitment Sources of Recruitment. **Selection:** Meaning / Concept / Definition of Selection Importance of Selection Stages / Steps in the Selection Procedure Distinction between Recruitment and Selection. **Employment Tests and Interviews:** Meaning / Concept / Definition of Employment Tests Types of Employment Tests Meaning / Concept / Definition of Interview Role of Interview in the Selection Procedure Types of Interviews.	15
4	**Directing and Controlling** **Directing:** Meaning / Concept / Definition of Directing Features of Directing Importance of Directing Principles of Directing **Leadership:** Meaning / Concept / Definition of Leadership Traits of Leadership Styles of Leadership **Motivation:** Meaning / Concept / Definition of Motivation Features of Motivation Importance of Motivation Factors Determining Motivation **Co-ordination:** Meaning / Concept / Definition of Co-ordination Features of Co-ordination Importance of Co-ordination **Controlling:** Meaning / Concept / Definition of Controlling Features of Controlling Steps in controlling Essentials of a Good Control System	15

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References Books:

- Essentials of Management by Koontz H & W published by McGraw Hill.
- Principles of Management by Ramaswamy published by Himalaya.
- Management Concept and Practice by Hannagain T published by McMillan.
- Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India.
- Management – Text and Cases by VSP Rao published by Excel Books.
- Essentials of Management by Massie Joseph published by Prentice Hall of India.
- Management Concepts and Strategies by J S Chandran published by Vikas Publishing House.
- Principles of Management by Tripathy P C published by Tata McGraw Hill.
- Principles of Management: Theory and Practice by Sarangi S K published by V M P Publishers.

SEMESTER - III

PROGRAM(s): S.Y.B.A.F			SEMESTER: III		
Course/Subject: Organisational Behaviour			Course Code: HUBAF/III/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	NA	NA	2	20	30

Learning Objectives:

Organizational Behavior (OB) examines the behavior of individuals, groups, and organizations within the context of the workplace. This course explores theories, concepts, and practical applications of OB to understand factors influencing employee behavior, motivation, communication, leadership, team dynamics, organizational culture, and change management. Students will analyze case studies, engage in discussions, and develop skills to enhance organizational effectiveness and employee well-being.

- Understand fundamental theories and models of organizational behavior.
- Analyze individual and group behavior within organizations.
- Evaluate the impact of organizational culture and structure on behavior and performance.
- Apply motivational theories to enhance employee engagement and productivity.
- Develop leadership skills to effectively manage teams and influence organizational outcomes.
- Apply communication and conflict resolution strategies to improve organizational effectiveness.
- Examine ethical issues and their implications for organizational behavior.
- Critically assess case studies and real-world examples to solve organizational challenges.

Course Outcomes:

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

1. Demonstrate a comprehensive understanding of key concepts and theories in organizational behavior.
2. Apply theoretical knowledge to analyze and propose solutions for organizational challenges related to behavior, motivation, leadership, and culture.
3. Effectively communicate and collaborate within teams, demonstrating awareness of group dynamics and interpersonal relationships.
4. Evaluate the impact of organizational structures, processes, and environments on employee behavior and organizational outcomes.
5. Exhibit critical thinking skills by analyzing ethical dilemmas and proposing ethical solutions in organizational contexts.
6. Develop strategies for managing and facilitating organizational change effectively.

DETAILED SYLLABUS

Modules	Units	Module Title	Credits/ Lectures
		Introduction to OB and Individual and Group Behaviour	**15**
1	**1.1**	Introduction to OB: Nature, Importance, Scope, Challenges and Opportunities of OB, Evolution of OB, Levels of Analysis in OB Personality: types, traits, Major personality attributes influencing OB, Perception: Importance, Components, factors, Effects of perception on work. Attitude: characteristics, Types, sources, effects of Attitude on work	
	1.2	Values: characteristics, sources, types, importance, effects Motivation: Meaning, techniques, theories of motivation Group: types, stages of group development, advantages and disadvantages Group Dynamics: importance, components, Teams: nature, types, team roles, team effectiveness, Effective teamwork and team building techniques. Difference between groups and team	

DETAILED SYLLABUS

2		**Organisational Design, Culture, Conflicts, Leadership and Workplace Ethics**	**15**
	2.1	Organisational Design and Structure: Meaning, features, types Organisational Culture: Meaning, features, types, factors affecting organizational culture, Strategies to build strong organizational culture. Organisational Conflicts: Sources and effects of workplace conflicts, , Conflict management techniques	
	2.2	Power: Meaning, sources, types, power tactics in organization Politics: Meaning, Techniques of Politics, Controlling political behaviour in organization. Leadership: Qualities and Skills of a good leader, Leadership styles Organizational Change: Need, approaches, challenges, Managing change effectively, Overcoming resistance to change	
	2.3	Communication at the Workplace - Verbal and non-verbal communication , Cross-cultural communication and diversity, Communication Barriers Employee wellbeing and work-life balance: importance and strategies Workplace Ethics: Ethical and Unethical Practices at workplace Emerging Trends in OB: Remote Work, Virtual teams etc., Impact of technology on OB	

Reference Books:

- Lussier, R. N. (2019). Management Fundamentals: Concepts, Applications, and Skill Development. SAGE Publications.
- Dessler, G. (2018). Human Resource Management. Pearson.
- Greenberg, J., & Baron, R. A. (2019). Behavior in Organizations: Global Edition. Pearson.
- "Organizational Behavior" by Stephen P. Robbins and Timothy A. Judge
- "Organizational Behavior: Improving Performance and Commitment in the Workplace" by Jason A. Colquitt, Jeffery A. LePine, and Michael J. Wesson -

Organisational Behaviour

SEMESTER - III

PROGRAM: S.Y.B.A.F			SEMESTER: III		
Course: Indirect Taxes -I (Goods and Service Tax)			Course Code: HUBAF/III/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	NA	NA	2	20	30

Learning Objectives:

- Students will be learning the basic indirect taxation which will be applicable on all the goods and services they will receive.
- To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Students would explain the various terms related to Goods and Service tax (GST).
2. Students would distinguish the difference between forward change and reverse charge mechanism and also to understand the difference between composite and mixed supply.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to GST – Genesis of GST in India,** Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both. **Levy and Collection of GST** Charge of GST, Levy and Collection GST, Composite and Mixed Supplies.	15
2	**Input Tax Credit and Computation of GST** Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances. Computation of GST under Inter State supplies and Intra State Supplies **Concept of Supply** Taxable Event Supply, Place of Supply.	15

Reference Book:

- Indirect Tax, Vipul Prakashan, A. V. Wandrekar.

SEMESTER - III

PROGRAM: S.Y.B.A.F			**SEMESTER: III**		
Course: Information Technology in Accountancy			**Course Code: HUBAF/III/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**
2	NA	NA	2	20	30

Learning Objectives:

- This course aims to provide students with a comprehensive understanding of the role of information technology in the field of accountancy and finance. It will cover essential IT concepts, tools, and applications relevant to accounting and finance professionals.
- This course focuses on leveraging conversational AI (ChatGPT) and AI-powered coding assistants (Copilot) to enhance efficiency, decision-making, and innovation in accounting and finance. Students will learn practical applications of these tools and develop skills to integrate AI into their professional practices.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Understand the fundamentals of information technology in the context of accountancy.
2. Gain proficiency in accounting software and financial applications.
3. Develop skills to analyse financial data using IT tools.
4. Understand the functionality and applications of ChatGPT and Copilot.
5. Explore the use of conversational AI in accounting and finance.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to Information Technology in Accountancy**: Overview of IT in accounting, Importance of IT in modern accounting practices, Introduction to accounting information systems (AIS) **Fundamentals of Accounting Information Systems (AIS)**: Components of AIS, AIS design and implementation, the role of AIS in decision-making, Accounting Software and Financial Applications, Overview of popular accounting software (e.g., QuickBooks, SAP, Oracle Financials), Selecting and implementing accounting software **Financial Data Analysis and Reporting**: Introduction to financial data analysis, Tools for data analysis (Excel, Power BI), Financial reporting standards and IT.	15
2	**Introduction to AI and OpenAI Technologies**: Overview of AI and its significance in accounting and finance, Introduction to ChatGPT and Copilot, Ethical considerations and responsible use of AI, Introduction to Zoho Books **Fundamentals of ChatGPT**: Understanding the architecture and capabilities of ChatGPT, use cases of ChatGPT in customer service, report generation, and data querying, Interacting with ChatGPT for financial inquiries, Utilizing ChatGPT for financial advice and portfolio management. **Fundamentals of Copilot**: Introduction to Copilot, Using Copilot for financial data analysis, automating routine tasks with Copilot (e.g., invoice processing, expense management), Enhancing client communication and support.	15

Reference Book:

- "Accounting Information Systems" by Romney and Steinbart
- "Introduction to Information Systems" by Rainer, Prince, and Watson
- "Artificial Intelligence: A Guide for Thinking Humans" by Melanie Mitchell.
- OpenAI's official documentation and tutorials on ChatGPT and Copilot.

SEMESTER - IV

PROGRAM: S.Y.B.A.F		SEMESTER: IV			
Course: Financial Accounting - IV		Course Code: HUBAF/IV/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	NA	NA	4	40	60

Learning Objectives:

- This course provides a comprehensive understanding of the preparation of Final Accounts of Companies and Foreign branches.
- To impart knowledge about the provisions related to the Redemption of Preference Shares and Debentures as per Companies Act, 2013.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Prepare comprehensive final accounts that accurately reflect the financial position and performance of a company, following relevant accounting standards and regulations.
2. Understand and apply the legal and accounting requirements for the redemption of preference shares and debentures.
3. Calculate the financial implications and record the accounting entries for the redemption of preference shares and debentures.
4. Convert foreign branch trial balances into the home currency using appropriate exchange rates and prepare consolidated financial statements incorporating foreign branch activities, ensuring accurate representation of the company's overall financial position and performance.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Preparation of Final Accounts of Companies** · Relevant provisions of the Companies Act related to the preparation of the Final Account (excluding cash flow statement) · Preparation of financial statements as per Companies Act. (excluding cash flow statement) · AS 1 in relation to final accounts of companies (Disclosure of accounting policies)	15
2	**Redemption of Preference Shares** · Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. · Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits, and a combination of both, · Calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet)	15
3	**Redemption of Debentures** · Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, · Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing off discount/loss on issue of debentures; Terms of issue of debentures · Methods of redemption of debentures: By payment in lumpsum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	15
4	**Foreign Branch** · Conversion as per AS 11 and incorporation in HO accounts	15

DETAILED SYLLABUS

References Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

SEMESTER - IV

PROGRAM: S.Y.B.A.F			SEMESTER: IV		
Course: Financial Management-II			Course Code: HUBAF/IV/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
4	NA	NA	4	40	60

Learning Objectives:

- To familiarize the learners with the fundamental aspects of Financial Management.
- To make them understand the concepts and apply the techniques of Cost of Capital, Capital Structure & Dividend Decisions and Working Capital Management.

Course Outcomes:

After the end of the course, the learner will be able:

1. To comprehend skills and competencies of Financial Management.
2. To be acquainted with the methods on Cost of Capital, Capital Structure & Dividend Decisions and Working Capital Management in fundamental analysis of financial results, proposals and plans.
3. To apply Financial Management as decision making tool in business performance.
4. To make Career in Financial Management, Portfolio Management, etc. and pursue higher studies in Financial Management field.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Cost of Capital** • Introduction • Definition • Importance of Cost of Capital • Measurement of Cost of Capital • Measurement of WACC using Book Value and Market Value Method. • Measurement of Marginal Cost of Capital (including Practical Problems)	15
2	**Capital Structure Decisions** · Capital Structure – Meaning, Financial Structure, Types, Factors Determining · Relation of Company's Profitability to Capital Structure, Optimal Capital Structure · Analysis of Debt-Equity Ratio, Capitalisation · EBIT-EPS-MPS Analysis, Indifference Point Analysis, Financial Break-Even Point · Capital Structure Theories – Assumptions, Net Income Approach, Traditional Approach, Net Operating Income Approach, Modigliani and Miller Approach, Trade off Theory and Pecking Order Theory · Practical Problems on Capital Structure Decisions	15
3	**Dividend Decisions** · Dividend – Meaning, Forms, Stock-Splits, Share Buyback · Relationship between Retained Earnings and Growth · Dividend Decisions / Policy – Meaning, Need, Importance, Types · Factors Determining Dividend Decisions / Policy, · Legal, Procedural and Taxation Aspects, · Dividend Decision Models – Graham & Dodd Model, Walter, Gordon, and Modigliani and Miller Model, Linter Model · Practical Problems on Dividend Decisions	15
4	**Working Capital Management** · Working Capital – Meaning, Planning, Classification, Importance, Management · Factors determining Working Capital requirements · Estimation / Projection of Working Capital Requirement · Proforma Statement showing Estimation of Working Capital Requirement · Working Capital Cycle or Operating Cycle · Financing of Working Capital · Practical Problems on Working Capital Management	15

References Books:

- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by Ravi Kishor

SEMESTER - IV

PROGRAM: S.Y.B.A.F	SEMESTER: IV				
Course: Management-II	Course Code: HUBAF/IV/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
4	NA	NA	4	40	60

Learning Objectives:

- The course will enable the students to understand marketing management, production management, human resource management and financial management.
- The course will enlighten the students in understanding emerging trends in the field of management.
- The course will help students to get in-depth knowledge about the functions of management and its implication in effective manner.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Develop management skills among the students in order to cater to the needs of the industry.
2. Understand practical applications of core areas of management processes that will maximize organizational performance.
3. Foster analytical and critical thinking abilities for managerial decision-making.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Marketing Management** **Marketing:** Meaning / Concept / Definition of Marketing Importance of Marketing Features of Marketing 4 Ps of Marketing: Meaning / Concept / Definition of 4 Ps of Marketing Importance of 4 Ps of Marketing Elements / Components of 4 Ps of Marketing **Product Management**: Meaning / Concept / Definition of Product Management Product Development Strategies Stages / Steps in Product Development Product Life Cycle. **Branding**: Meaning / Concept / Definition of Branding Factors influencing Branding. **Price Management:** Meaning / Concept / Definition of Price Management Factors Affecting Pricing Pricing Strategies. **Place (Distribution) Management:** Meaning / Concept / Definition of Place (Distribution Management) Factors Governing Distribution Decisions Types of Distribution Channels. **Promotion Management**: Meaning / Concept / Definition of Promotion Management Promotion Strategies Tools of Promotion Management Integrated Marketing Communication.	15

DETAILED SYLLABUS

2	**Production Management** **Production Management:** Meaning / Concept / Definition of Production Management Scope of Production Management Steps in Production Planning and Control. **Productivity:** Meaning / Concept / Definition of Productivity Measurement of Productivity Production v/s Productivity Measure to increase Productivity Productivity Movement in India. **Quality Management:** Meaning / Concept / Definition of Quality Management Total Quality Management Quality Circles ISO 9000 /14000. **Inventory Management:** Meaning / Concept / Definition of Inventory Management Methods of Inventory Management.	15
3	**Human Resource Management** **Human Resource Management:** Human Resource Management – Meaning / Concept / Definition of Human Resource Management Features of Human Resource Management Objectives of Human Resource Management Functions of Human Resource Management Significance of Human Resource Management. **Human Resource Planning**: Meaning / Concept / Definition of Human Resource Planning Importance of Human Resource Planning Process of Human Resource Planning. **Human Resource Development**: Meaning / Concept / Definition of Human Resource Development Features of Human Resource Development Importance of Human Resource Development Methods / Techniques of Developing Human Resource. **Performance Appraisal**: Meaning / Concept / Definition of Performance Appraisal Features of Performance Appraisal Advantages of Performance Appraisal Methods of Performance Appraisal. **Employee Retention:** Meaning / Concept / Definition of Employee Retention Employee Retention Techniques.	15

DETAILED SYLLABUS

4	**Financial Management** **Financial Management:** Meaning / Concept / Definition of Financial Management Features of Financial Management Objectives of Financial Management Functions of Financial Management. **Capital Budgeting**: Meaning / Concept / Definition of Capital Budgeting Objectives of Capital Budgeting Importance of Capital Budgeting Process of Capital Budgeting. **Capital Structure**: Meaning / Concept / Definition of Capital Structure Factors affecting Capital Structure. **Capital Market**: Meaning / Concept / Definition of Capital Market Functions of Capital Market Role of Capital Market Constituents of Capital Market Fundamental Analysis and Technical Analysis. **Venture Capital:** Meaning / Concept / Definition of Venture Capital Features of Venture Capital Importance of Venture Capital. **Demat Account:** Meaning / Concept / Definition of Dematerialisation of Shares Procedure of Demat of Shares **Futures and Options:** Meaning / Concept / Definition of Futures and Options Features of Futures and Options Advantages of Futures and Options.	15

References Books:

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
- Pillai R S, Bagavathi, Modern Marketing
- Principles of Management, Ramasamy, Himalya Publication, Mumbai
- Principles of Management, Tripathi Reddy, Tata Mc Grew Hill
- Management Text & Cases, VSP Rao, Excel Books, Delhi
- Management Concepts and OB, P S Rao & N V Shah, AjabPustakalaya
- Essentials of Management, Koontz II & W, Mc. Grew Hill, New York
- Principles of Management-Text and Cases Dr. M.SakthivelMurugan, New Age Publications

SEMESTER - IV

PROGRAM: S.Y.B.A.F			SEMESTER: IV		
Course: Corporate Law			Course Code: HUBAF/IV/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	NA	NA	2	20	30

Learning Objectives:

- To develop the general legal knowledge of the learners with the 'The Companies Act, 2013'.
- To acquire the ability to address basic application-oriented issues of Incorporation of Company & Matters Incidental Thereto, Prospectus & Allotment of Securities and Private Placement.

Course Outcomes:

After the end of the course, the learner will be able:

1. To know about the extent, commencement and application of 'The Companies Act, 2013'.
2. To understand about Company, Incorporation, Memorandum of Association & Articles of Association.
3. To be acquainted with Prospectus and Private Placement.
4. To analyse and apply the legal provisions in practical situations.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
	The Companies Act, 2013	
1	**Chapter I – Preliminary** • Short Title, Extent, Commencement and Application **Chapter II – Incorporation of Company and Matters Incidental Thereto** • Meaning & Section 2(20) – Definition of Company • Features of a Company • Corporate Veil Theory • Section 2(6), 2(21), 2(22), 2(42), 2(45), 2(46), 2(52), 2(62), 2(68), 2(71), 2(72), 2(85), 2(87), 2(92), 8, 406 (1), 455 – Classes of Companies under the Act • Section 2(8), 2(50), 2(86) – Classification of Capital • Section 2(69) – Promoters, Section 3 – Formation of Company • Section 3A – Members severally liable in certain cases i.e. Reduction in Minimum Membership · Section 4 – Memorandum of Association · Doctrine of UltraVires · Section 5 – Articles of Association · Section 6 – Act to Override Memorandum, Articles, etc. · Section 7 – Incorporation of Company · Section 8 – Formation of Companies with Charitable Objects, etc. · Section 9 – Effect of Registration · Section 10 – Effect of Memorandum & Articles · Doctrine of Constructive Notice · Doctrine of Indoor Management or Turquand Rule · Section 10A – Commencement of Business, etc. · Section 12 – Registered Office of Company · Section 13 – Alteration of Memorandum · Section 14 – Alteration of Articles · Section 15 – Alteration of Memorandum or Articles to be noted in every Copy · Section 16 – Rectification of Name of Company · Section 17 – Copies of Memorandum, Articles, etc. to be given to Members · Section 18 – Conversion of Companies already Registered · Section 19 – Subsidiary Company not to hold Shares in its Holding Company · Section 20 – Service of Documents · Section 21 – Authentication of Documents, Proceedings and Contracts · Section 22 – Execution of Bills of Exchange, etc.	15

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
2	**Chapter III – Part I – Prospectus and Allotment of Securities** • Section 23 – Public Offer and Private Placement, Section 2(81) – Securities • Section 24 – Power of Securities and Exchange Board to Regulate Issue and Transfer of Securities, etc. • Section 2(70) – Prospectus • Section 25 – Document containing of Securities for Sale to be Deemed Prospectus • Section 26 – Matters to be Stated in Prospectus • Section 27 – Variation in Terms of Contract or Objects Stated in Prospectus • Section 28 – Offer of Sale of Shares by Certain Members of Company • Section 29 – Public Offer of Securities to be in Dematerialised Form • Section 30 – Advertisement of Prospectus • Section 31 – Shelf Prospectus • Section 32 – Red Herring Prospectus • Section 33 –Issue of Application Forms for Securities – Concept of Abridged Prospectus • Mis-statements in Prospectus • Section 34 – Criminal Liability for Mis-statements in Prospectus • Section 35 – Civil Liability for Mis-statements in Prospectus • Section 36 – Punishment for Fraudulently inducing Persons to Invest Money • Section 37 – Action by Affected Persons • Section 38 – Punishment for Personation for Acquisition, etc. of Securities • Section 447 – Punishment for Fraud • Section 39 – Allotment of Securities by Company • Section 40 – Securities to be dealt with in Stock Exchanges • Section 41 – Global Depository Receipt **Chapter III – Part II – The Companies (Private Placement)** • Section 42 – Issue of Shares on Private Placement Basis	15

Note: Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

References Books:

- Bare Act of 'The Companies Act 2013' by Ministry of Corporate Affairs, Government of India
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann

SEMESTER - IV

PROGRAM: S.Y.B.A.F			SEMESTER: IV		
Course: Indirect Taxes -II (Goods and Service Tax)			Course Code: HUBAF/IV/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	NA	NA	2	20	30

Learning Objectives:

- Students will be learning the Advance indirect taxation which will be applicable on all the goods and services and how to apply the same.
- To enable the students discuss the compliance related to documentation under the new indirect tax regime.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc
2. Students would analyse whether a person is required to obtain registration under GST law.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1 1.1 1.2	**Basics for Taxation - Direct Taxes and Indirect Taxes** – Features of Indirect taxes, Difference, Advantages and Disadvantages. GST Council and GST Network **Documentation** Tax Invoices, Credit Notes and Debit Notes, E-way Bill, Bill of Supply	15
2 2.1 2.2	**Registration** Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration. **Concept of Supply** Time of Supply, Value of Supply.	15

Reference Book:

- Indirect Tax, Vipul Prakashan, A. V. Wandrekar.

SYLLABUS

Smt. P. D. Hinduja Trust's
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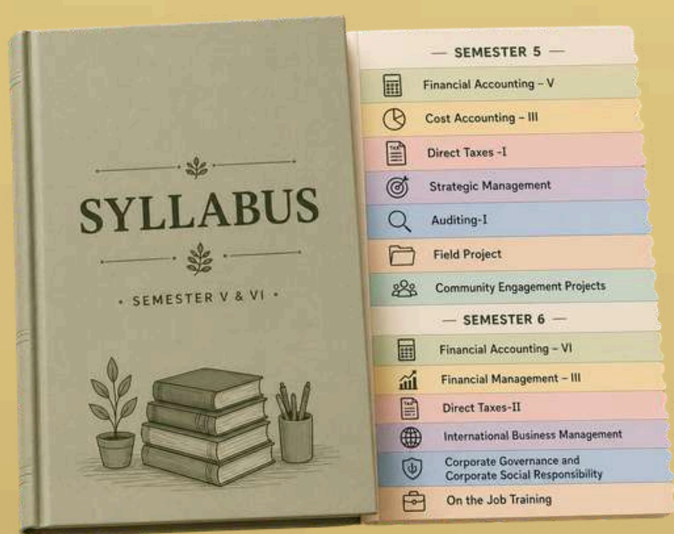
Re-accredited 'A+' Grade by NAAC



Affiliated to The University of Mumbai

Syllabus for B.Com (Accounting & Finance)
Semester V & VI under NEP 2020

Programme Code: HUBAF

NAAC Re-accredited with "A+" Grade (CGPA: 3.59)
Current Address (Temporary): Sadhana House, 570 Pandurang Budhkar Marg,Behind Mahindra Towers, Worli,
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SEMESTER - V

PROGRAM: T.Y.B.A.F			SEMESTER: V		
Course: Financial Accounting - V			Course Code: HUBAF/V/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	NA	NA	4	40	60

Learning Objectives:

- To acquaint the learners with the need and legal provisions for internal reconstruction.
- To impart knowledge about the provisions related to the AS- 14.
- To explain the learners about the legal aspects of the Companies Act related to the buy-back of shares.
- To comprehend the principles for ascertaining profit prior to incorporation.

Course Outcomes:

Upon successful completion of this course, learners will be able to:

1. Differentiate between internal and external reconstruction and apply methods such as capital reduction, sub-division, consolidation, and surrender and reissue of shares along with relevant accounting entries.
2. Understand the accounting standards for amalgamation, absorption, and external reconstruction (AS-14) and apply the purchase method to compute purchase consideration and record transactions.
3. Calculate and record buy-back transactions in compliance with legal provisions as per company law.
4. Prepare profit and loss statements prior to incorporation using appropriate methods of allocation and treatment of income and expenses over pre- and post-incorporation periods.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Internal Reconstruction** Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same. Practical problems	15
2	**AS-14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)** In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems	15
3	**Buy Back of Shares** Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical problems	15
4	**Ascertainment and Treatment of Profit Prior to Incorporation** Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes.	15

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References Books:

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- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

SEMESTER - V

PROGRAM: T.Y.B.A.F			SEMESTER: V		
Course: Cost Accounting-III			Course Code: HUBAF/V/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
4	NA	NA	4	40	60

Learning Objectives:

- To familiarize the learners with the fundamental aspects of Cost Accounting.
- To make them understand the concepts and apply the techniques of Budgeting and Budgetary Control, Marginal Costing, Managerial Decision Making and Standard Costing.

Course Outcomes:

After the end of the course, the learner will be able:

1. To comprehend skills and competencies of Cost Accounting System.
2. To be acquainted with the cost control and analysis by Budgeting and Budgetary Control, Marginal Costing, Managerial Decision Making and Standard Costing.
3. To apply Cost Accounting as decision making tool in business performance.
4. To make Career in Cost Accounting, Management Accounting, etc. and pursue higher studies in Cost Accounting field.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Budgeting and Budgetary Control** • Meaning, Characteristics & Objectives, Advantages and Limitations of Budgets. • Budgetary Control, Types, Functional budgets, Fixed and Flexible Budgets. • Master Budget, Establishment of Budgets, Functional Budgets. • Budgeted Reports, Zero Based Budgeting, Performance Budgeting. • Practical problems of preparing Flexible Budgets and Functional Budgets.	15
2	**Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis** **Absorption Costing and Marginal Costing** • Meaning of Absorption Costing. • Introduction to Marginal Costing. • Distinction between Absorption Costing and Marginal Costing. • Advantages and limitations of Marginal Costing. • Concept of Contribution and Profit. **Cost Volume and Profit Analysis** • Profit Volume Ratio. • Break-Even Analysis meaning and graphic presentation. • Margin of Safety. • Practical problems based on using the Marginal Costing formulae.	15
3	**Managerial Decision Making** • Make or Buy. • Sales Mix decisions. • Key Factor. • Exploring New Markets. • Discontinue Product. • Plant Shut Down decision. • Merge Plant. • Practical problems on Managerial Decision Making	15

DETAILED SYLLABUS

4	**Standard Costing and Variance Analysis** • Preliminaries in installing of a Standard Cost System. • Material Cost variances. • Labour Cost variances. • Variable Overhead variances. • Fixed Overhead variances. • Sales Variances. • Profit Variances. • Practical problems on Standard Costing and Variance Analysis.	**15**

References Books:

- Cost Accounting Principles and Practice' by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi.
- Cost Accounting' by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana.
- Advanced Cost and Management Accounting: Problems and Solutions' by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi.
- Modern Cost and Management Accounting' by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi.

SEMESTER - V

PROGRAM(s): T.Y.B.A.F			SEMESTER: V		
Course/Subject: Direct Taxes-I			Course Code: HUBAF/V/MJ03		
Teaching Scheme					Evaluation Scheme
Lectures (2 Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
(60 lectures)	NA	NA	4	40	60

Learning Objective:

- This course provides students with a fundamental understanding of direct taxation in India, focusing on the classification and computation of income under various heads such as Salary, House Property, Business & Profession, Capital Gains, and Other Sources. It enables students to apply relevant exemptions, deductions, and allowances while computing taxable income. Through practical problem-solving and case-based learning, students develop analytical skills essential for accurate tax computation and financial decision-making.

Course Outcomes:

1. To Gain a clear understanding of the tax structure and fundamental tax principles.
2. To be able to Compute gross total income and taxable income with accuracy.
3. To Analyze and interpret tax implications for individuals and businesses.
4. To develop and Enhance problem-solving abilities through case studies and tax computations.
5. To Build a strong foundation for further studies in taxation and related fields

DETAILED SYLLABUS

Units	Module Title	Credits/ Lectures
1	**Definitions, Basis of Charge and Exclusions from Total Income** • Definitions u/s 2: Section 2 – Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer • Basis of Charge: Section 3 - 9 – Previous Year, Residential Status, Scope of Total Income, Deemed Income • Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received from HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. • Exemptions related to specific Heads of Income to be covered with Relevant Provisions	15
2	**Heads of Income** • Various Heads of Income • Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension –Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund • Income From House Property: Section 22 – 27, Including Section 2 – Annual Value • Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business • Capital Gains: Section 45, 48, 49, 50, 54 and 55 • Income from Other Sources: Section 56 – 59	15
3	**Deductions under Chapter VI – A** • 80 C – Payment of LIC/PF and other eligible investments • 80CCC – Contribution to certain Pension Fund • 80D – Medical Insurance Premium • 80 DD- Maintenance and medical treatment of handicapped dependent • 80E – Interest on Educational Loan • 80 TTA & 80TTB- Interest on Saving Bank account and Fixed Deposit • 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	15

DETAILED SYLLABUS

4	**Computation of Total Income** • Computation of total income based on above provisions • Tax rates applicable depending upon type of person • Comparison of old and new tax regime	15

Reference Books:

- "Students' Guide to Income Tax" – Dr. Vinod K. Singhania & Dr. Monica Singhania (Taxmann)
- "Taxation (Direct & Indirect Taxes)" – T.N. Manoharan & G.R. Hari (Snow White Publications)
- "Practical Approach to Direct Tax Laws" – Girish Ahuja & Ravi Gupta

SEMESTER - V

PROGRAM: T.Y.B.A.F			SEMESTER: V		
Course: Strategic Management			Course Code: HUBAF/V/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
4	NA	NA	4	40	60

Learning Objectives:

- To study the core concepts and frameworks used in strategic management.
- To study in detail the internal and external environments affecting organizational strategy.
- To formulate, implement and evaluate strategic plans in order to make informed decisions aligned with business objectives.
- To understand the various corporate-level strategies, including growth, diversification, and international expansion.
- To apply strategic thinking to the real-world business issues challenges.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Understand the strategic management process and its importance in organizational success.
2. Develop strategic alternatives and select appropriate strategies for business growth and competitiveness.
3. Conduct SWOT and PESTEL analysis to evaluate business environment affecting business decisions.
4. Communicate strategic ideas clearly in an organization.
5. Evaluate and implement strategies considering ethical, legal, and social implications.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to Strategic Management** • **Strategy:** Meaning, Definition and Concept of Strategy. • **Strategic Management:** Meaning, Definition, Features, Importance, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. • **Strategic Business Unit:** Meaning, Definition, Concept, Features and Advantages. • **Levels of Strategies:** Corporate, Business and Operational Level Strategy. • **Strategic Management from Indian Knowledge Perspective:** Introduction to Indian Knowledge Systems – Arthashastra, Bhagavad Gita, and other relevant texts, Vision and Mission Rooted in Community and Ancestral Wisdom, Strategic Analysis using Indian Frameworks, Sustainability and Resource Stewardship, Organizational Structure Non-Hierarchical, Relationship-Based, Leadership Lessons from Indian Epics, Leadership as Service (Seva), Holistic Decision-Making, Sustainable Business Strategies from the principles of Ahimsa and Dharma.	15
2	**Strategic Formulation and Implementation** • **Business Environment:** Components of Environment-Micro and Macro and Environmental Scanning, SWOT Analysis. • **Corporate Level Strategy:** Stability, Growth, Retrenchment, Diversification, Integration and Internationalization. • **Business Level Strategy:** Cost Leadership, Differentiation, Focus. • **Functional Strategies:** Marketing Strategy, Production Strategy, Human Resource Strategy, Finance Strategy. • **Strategic Formulation:** Meaning, Stages, Importance, Formulation of Alternatives • **Strategies:** Mergers, Acquisitions, Takeovers, Joint Ventures, Turnaround, Divestment and Liquidation. • **Strategic Analysis and Choice:** BCG Matrix, GE Nine Cell Matrix, Porter Five Forces, 7S Framework. • **Strategic Implementation:** Meaning, Steps, Importance, Implementation at Project, Process, Structural, Behavioral, Functional Level.	15

DETAILED SYLLABUS

3	**Strategy Evaluation and Control** • **Strategic Evaluation and Control:** Meaning, Importance, Limitations, Steps of Evaluation, Techniques of Control. • **Budgetary Control:** Meaning, Advantages, Limitations of Budgetary Control. • **Synergy:** Concept, Types, Evaluation of Strategy, Synergy as a Component of Strategy and its Relevance. • **Change Management:** Meaning, Concept, Features, Process of Change Management, Reasons for organizational Change, Resistance to Change - Causes or Factors, Managing Resistance to Change.	15
4	**Business, Corporate and Global Strategies** • **Corporate Restructuring Strategies:** Concept, Need and Forms, Corporate Renewal. Strategies: Concept, Internal and External Factors and Causes. • **Strategic Alliance:** Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses. • **Public Private Participation:** Importance, Problems and Governing Strategies of PPP Model. • **Information Technology Driven Strategies:** Importance, Limitations and contribution of IT sector in Indian Business.	15

Reference Books:

- Strategic Management, 12th Ed. Concepts and Cases, Arthur A. Jr. and A.J. Strickland.
- Management Policy and Strategic Management (Concepts, Skills and Practices), R.M. Shrivastava.
- Business Policy and Strategic Management – P. Subba Rao.
- Strategic Planning Formulation of Corporate Strategy, Ramaswamy.
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications.
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill.

SEMESTER - V

PROGRAM: T.Y.B.A.F			SEMESTER: V		
Course: Auditing-I			Course Code: HUBAF/V/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	NA	NA	2	20	30

Learning Objectives:

- To familiarize the learners with the fundamental aspects of Auditing and Principles of Audit.
- To make them understand the concepts and apply the techniques of Audit Planning & Program and Audit working papers.

Course Outcomes:

After the end of the course, the learner will be able:

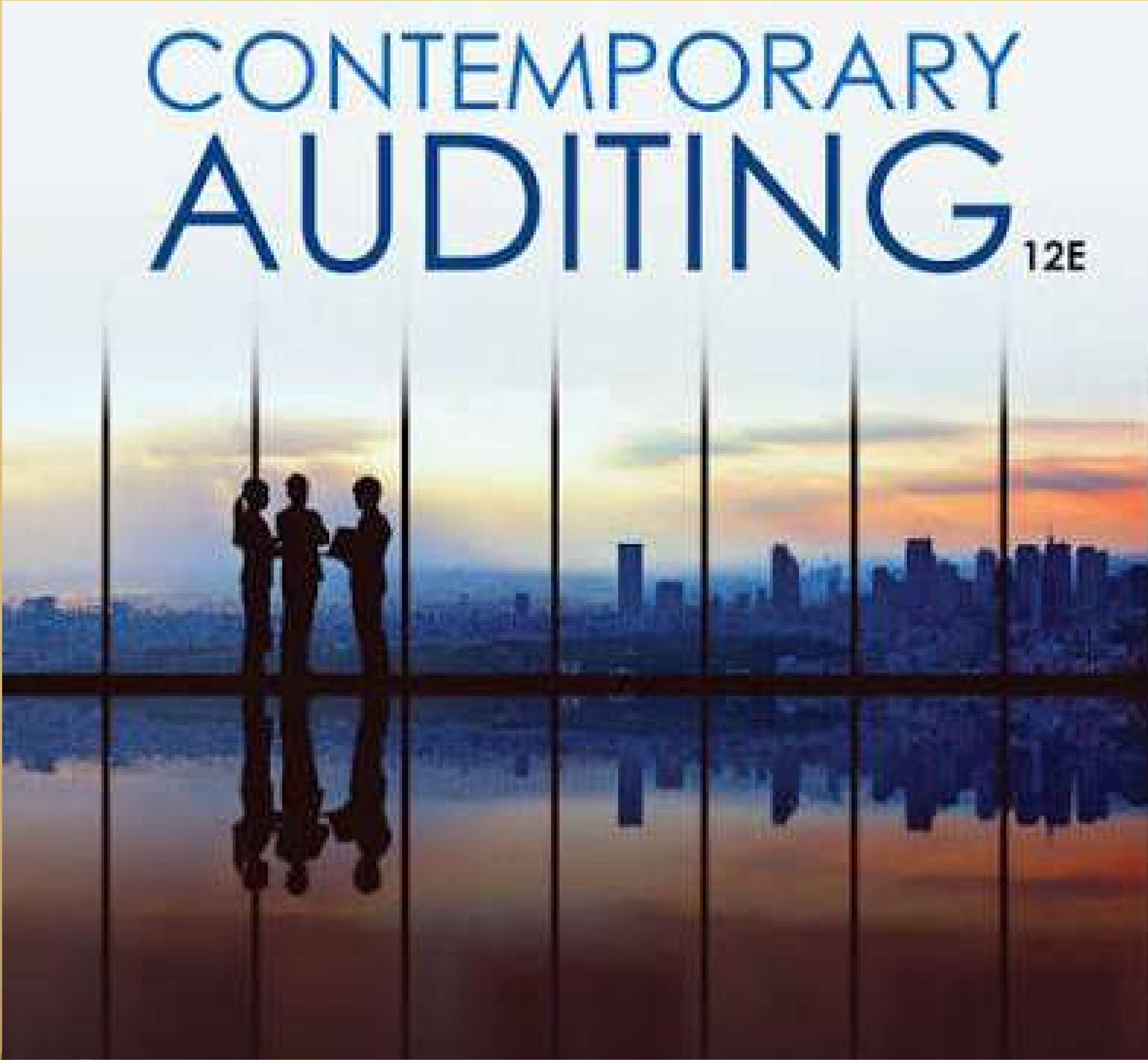
1. To comprehend skills and competencies of Auditing System.
2. To be acquainted with the methods of Audit Planning & Program and Audit working papers.
3. To apply Auditing as decision making tool in business performance.
4. To make Career in Auditing, Financial Accounting, etc. and pursue higher studies in Auditing field.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to Auditing** • **Basics:** Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit. • **Errors and Frauds:** Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in respect of Fraud.	08
	Principles of Audit • **Principles**: Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and work performed by others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting. • **Types of Audits:** Meaning, Advantages and Disadvantages of: Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Cost Audit, Green Audit, Gender Audit, Statutory Audit, Social Audit and CSR Audit.	07
2	**Audit Planning, Procedures and Documentation: Audit Planning & Program** • **Audit Planning:** Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with Client, Overall Audit Plan. • **Audit Program:** Meaning, Factors to be considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach.	10
	Audit Planning, Procedures and Documentation: Audit Working Papers • **Audit working Papers:** Meaning, Importance, Factors determining form and contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client Books • **Audit Notebook:** Meaning, Structure, Contents, General Information, Current Information, and Importance.	05

Reference Books:

- Contemporary Auditing' by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Handbook of Practical Auditing' by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing' by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice' by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi



SEMESTER - VI

PROGRAM: T.Y.B.A.F			SEMESTER: VI		
Course: Financial Accounting - VI			Course Code: HUBAF/VI/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	NA	NA	4	40	60

Learning Objectives:

- To acquaint the learners with the provisions of the Maharashtra State Co-operative Societies Act and related rules concerning financial reporting.
- To educate the learners with the accounting treatment for variable income (shares) and fixed income (debentures/preference shares) bearing investments.
- To enable learners to apply relevant accounting standards for proper treatment of foreign exchange gains or losses.
- To impart knowledge about the mutual funds and Net Asset Value (NAV) calculation.
- To comprehend the purpose, objectives, and scope of accounting standards at both national and international levels.

Course Outcomes:

After the successful completion of this course, the learner will be able to:

1. Analyze and prepare the final accounts of Co-operative Housing Societies and Consumer Co-operative Societies as per Maharashtra State Co-operative Societies Act using prescribed formats.
2. Prepare investment accounts in a columnar format in accordance with AS-13.
3. Record and compute the accounting treatment for foreign currency transactions involving the purchase and sale of goods, services, and loans, including exchange rate differences.
4. Demonstrate knowledge of mutual fund structures, SEBI guidelines, NAV computation, pricing of units, and prepare mutual fund financial statements.
5. Understand and interpret IFRS and Ind AS, explain the global convergence of accounting standards, and compare international frameworks with Indian standards.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society)** Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society	15
2	**Investment Accounting (w.r.t. Accounting Standard- 13)** For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	15
3	**Accounting of Transactions of Foreign Currency** In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	15

DETAILED SYLLABUS

4	**Unit 1-Mutual Fund** Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries. **Unit 2-Introduction to IFRS** Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Indian Accounting standards (Ind AS): Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework Comparison of Ind AS, IFRS and AS IFRS: Introduction, scope Purpose & Objective of financial statement-its Framework - its assumption, characteristics, element, recognition & measurement., IFRS 1-First time adoption of IFRS, Convergence of Ind-AS and IFRS.	15

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

SEMESTER - VI

PROGRAM: T.Y.B.A.F				SEMESTER: VI	
Course: Financial Management-III				Course Code: HUBAF/VI/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
4	NA	NA	4	40	60

Learning Objectives:

- To familiarize the learners with the fundamental aspects of Financial Management.
- To make them understand the concepts and apply the techniques of Capital Budgeting, Cash Flow Analysis and Receivables Management.

Course Outcomes:

After the end of the course, the learner will be able:

1. To comprehend skills and competencies of Financial Management.
2. To be acquainted with the methods on Capital Budgeting, Cash Flow Analysis and Receivables Management in fundamental analysis of financial results, proposals and plans.
3. To apply Financial Management as decision making tool in business performance.
4. To make Career in Financial Management, Portfolio Management, etc. and pursue higher studies in Financial Management field.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Capital Budgeting – Project Planning** • Introduction – Meaning, Nature, Principles, Capital Budgeting Process, Importance, Project Classification and Investment Criteria. • Techniques of Capital Budgeting – Payback period, Accounting Rate of Return (ARR), Discounted Payback Period, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return and Net Terminal Value (Inclusive of Estimation of Project Cash Flows), Incremental Cash Flow. • Practical Problems on Techniques of Capital Budgeting. • Capital Rationing – Meaning, Need, Advantages, Disadvantages, Factors, Classification, Constraints and Techniques used under Capital Rationing. • Practical Problems on Techniques used under Capital Rationing.	15
2	**Risk Analysis in Capital Budgeting** • Meaning, Sources and Perspectives of Risk. • Conventional Techniques – Risk Adjusted Discount Rate and Certainty Equivalent. • Statistical Techniques – Probability, Standard Deviation, Co-efficient of Variation and Expected Net Present Value. • Other Techniques – Sensitivity Analysis, Scenario Analysis, Break-Even Analysis, Simulation Model and Decision Tree Analysis. • Practical Problems on Techniques used under Risk Analysis in Capital Budgeting.	15
3	**Cash Flow Analysis** • Cash Flow Analysis as per AS 3 (Indirect Method Only), Cash Concept of Funds, Cash and Cash Equivalent, Classification of Activities, Benefits, Limitations and its Analysis. • Methods of calculation of Cash Flow from Operating Activities, Procedure for preparation of Cash Flow Statement, Proforma as per AS 3 by ICAI, Practical Problems on Cash Flow Statement. • Ind AS 7 'Statement of Cash Flows', Objective and Scope, relevant terms, differentiate between Ind AS 7 and AS 3.	15

DETAILED SYLLABUS

4	**Receivables Management** • Introduction, Aspects, Objectives, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Collection Methods, Credit Reports and Rating, Del Credre Commission and Agent, Opportunity Cost. • Control of Accounts Receivables – Days Sales Outstanding, Ageing Schedule, ABC Analysis of Receivables, Cost of Receivables, Steps in evaluation of Credit Policies, Evaluation of Credit and Incremental Approach. • Practical Problems on Receivables Management.	**15**

Reference Books:

- 'Fundamentals of Financial Management' by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- 'Fundamentals of Financial Management' by J.C. Van Horne, Prentice Hall of India, New Delhi
- 'Financial Management' by IM Pandey
- 'Financial Management' by Khan & Jain

SEMESTER - VI

PROGRAM(s): T.Y.B.A.F			SEMESTER: VI		
Course/Subject: Direct Taxes-II			Course Code: HUBAF/VI/MJ03		
Teaching Scheme					Evaluation Scheme
Lectures (2 Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Internal Assessment (CIA)	Semester End Examination
(60 lectures)	NA	NA	4	40	60

Learning Objective:

- This course provides students with an in-depth understanding of advanced taxation concepts, including set-off and carry-forward of losses, clubbing of income, and deductions from gross total income. It equips students with the knowledge of tax computation for individuals and firms, along with the assessment process, return filing procedures, and tax compliance requirements. By integrating theoretical knowledge with practical applications, the course prepares students to analyze tax implications effectively and engage in professional tax planning and assessment.

Course Outcomes:

1. To apply provisions of set-off and carry-forward of losses in tax computation.
2. To analyze different scenarios of clubbing of income and their impact on tax liability
3. To prepare tax returns with proper understanding of deductions and rebates.
4. To understand assessment procedures, including scrutiny and self-assessment
5. To develop practical knowledge to assist in tax planning and compliance.

DETAILED SYLLABUS

Units	Module Title	Credits/ Lectures
1	**Clubbing of income, set off & carry forward of losses** • Clubbing of Income – Concept and Applicability • Clubbing of Income of Spouse, Minor Child, and HUF • Exceptions to Clubbing Provision • Set-Off of Losses – Intra-Head and Inter-Head Adjustments • Carry Forward of Business and Capital Losses • Restrictions and Priority Rules for Set-Off & Carry Forward	15
2	**Tds, advance tax and interest thereon** • Tax Deducted at Source (TDS) – Concept and Applicability (Sections 192 to 195) • TDS on Salary, Interest, Rent, Commission, and Professional Fees (Sections 192, 194A, 194I, 194H, 194J) • TDS Payment, Due Dates, and Filing of TDS Returns (Sections 200, 203, 206) • Advance Tax – Applicability, Computation, and Payment (Sections 207 to 211) • Interest on Late Payment or Non-Payment of Advance Tax (Sections 234A, 234B, 234C) • Consequences of TDS/Advance Tax Non-Compliance – Penalties and Prosecution (Sections 271C, 276B)	15
3	**Basics of tax planning and return of income** • Concept and Importance of Tax Planning – (General overview, no specific section) • Tax Evasion, Tax Avoidance, and Tax Planning – Differences and Ethical Aspects • Types of Tax Planning – Short-Term, Long-Term, and Permissive Tax Planning • Return of Income – Types of ITR Forms and Applicability (Section 139) • Due Dates and Procedure for Filing Income Tax Returns (Sections 139(1), 139(3), 139(4), 139(5)) • Consequences of Late Filing, Defective Returns, and Revised Returns (Sections 139(9), 234A, 271F)	15

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DETAILED SYLLABUS

IV	**Computation of tax liability of HUF & partnership firm** • Concept and Taxation of Hindu Undivided Family (HUF) – (Sections 2(31), 10(2), 10(2A)) • Computation of Total Income and Deductions for HUF – (Sections 80C to 80U) • Taxation of Partnership Firms – Firm vs. Partners – (Sections 2(23), 40(b), 10(2A)) • Computation of Taxable Income of a Partnership Firm – (Sections 28 to 44AD) • Applicability of Tax Rates, Deductions, and Exemptions – (Sections 115JC, 80G, 80IA) • Taxation of Remuneration and Interest to Partners – (Section 40(b))	15

Reference Books:

- "Students' Guide to Income Tax" – Dr. Vinod K. Singhania & Dr. Monica Singhania (Taxmann)
- "Taxation (Direct & Indirect Taxes)" – T.N. Manoharan & G.R. Hari (Snow White Publications)
- "Practical Approach to Direct Tax Laws" – Girish Ahuja & Ravi Gupta

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SEMESTER - VI

PROGRAM: T.Y.B.A.F			SEMESTER: VI		
Course: International Business Management			Course Code: HUBAF/VI/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
4	NA	NA	4	40	60

Learning Objectives:

- To understand the fundamentals of International Business.
- To study the role and functions of key international institutions and regional blocs in international business environment.
- To study in detail export and import procedures and documentations in international business.
- To study the foreign trade policy affecting international business activities.
- To assess the role of EXIM Banks, Export Promotion Councils and Government Initiatives in international business.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Understand the structure and importance of international trade and the key players involved in international business.
2. Demonstrate a working knowledge of import / export documentations, procedures and payment mechanisms.
3. Analyse the roles and policies of international financial institutions in global business operations and regulations.
4. Develop strategies for entering foreign markets using appropriate export / import models and institutional support.
5. Assess government initiatives and trade facilitation measures that promote international business growth.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Introduction to International Business** • **Introduction to International Business**: Meaning, Concept, Features, Importance, Nature and Scope of International Business, Drivers of International Business, Evolution of International Business, Strategies of Going International. • **Role of MNC's in International Business:** Meaning, Features, Advantages, Disadvantages, Role of MNC in International Business. • **International Business Environment:** Internal and External Business Environment (Economic, Political, Cultural and Legal Environments in International Business), Modes of Entry in International Markets, Modes of Payments in International Business.	15
2	**International Economic Institutions and Regional Integration** • **Institutional Support to International Business:** Role of World Bank, IMF, ILO, UNCTAD, UNIDO and ADB in International Business, World Trade Organization (WTO), Origin, Objectives, Functions, GATT and WTO, Principles of WTO, • Transparency, MFN Treatment, National Treatment, Free Trade, Dismantling Trade Barriers, Rule Based Trading System, Treatment for LDCs, Competition • Principle, Environment Protection. • **Integration between Countries**: Trading Blocks -Meaning, Advantages, Disadvantages, Role of Trade Blocks in International Trade. Growth of Trading Blocs, Impact of Integration, Major Regional Trading Groups, The European Union, NAFTA, APEC, ASEAN, BRICS, SAARC, OPEC.	15
3	**Preliminaries for Export Import and Documentation** • **Export and Import Documentation:** Meaning and Definition of Export, Methods of Exporting, Registration Formalities for Exports, Export Licensing, Selection of Export Product, Identification of Market for Exports Export Pricing Quotations, FOB & CIF, Meaning and Definition of Imports, Liberalization of Imports, Negative list of Imports, Categories of Importers, Special Schemes for Importers. • **Aligned Documentation System:** Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate's Receipt, Bill of Lading, GR Form, ISO 9000, Procedure for obtaining ISO 9000, BIS 14000 Certification, Import Documentation, • Transport Documents, Bill of Entry, Certificate of Inspection, Certificate of Measurements, Freight Declaration.	15

DETAILED SYLLABUS

4	**Export Import Procedures and Foreign Trade Policy** • **Export Procedures**: Steps in Export Procedure, Export Contract, Forward Cover, Export Finance, Institutional Framework for Export Finance, Excise Clearance, Pre-shipment Inspection, Methods of Pre-shipment Inspection, Role of Clearing and Forwarding Agents, Shipping and Customs Formalities, Customs EDI System, Negotiation of Documents, Realisation of Exports Proceeds. • **Import Procedure:** Steps in Import Procedure, Legal Dimensions of Import Procedure, Customs Formalities for Imports, Warehousing of Imported Goods, Exchange Control Provisions for Imports and Retirement of Export Documents, Duty Drawback, Deemed Exports, ASIDE, MAI & MDA, Star Export Houses, Town of Export Excellence, EPCG Scheme. • **Foreign Trade Policy:** Meaning, Balance of Trade and Balance of Payment, Export Promotion Schemes, Role of EXIM Bank and Other Financial Institutions, Schemes for Promoting International Trade, Role of Government in Promoting International Trade, EOU, SEZ, FDI - Meaning, Positive and Negative Implications of FDI.	15

Reference Books:

- Czinkota, Michael R, 8th Edition, Publisher Wiley, 2010.
- Hill, Charles W. L., International Business, McGraw Hill, 2011, New York.
- Aswathappa K, International Business, Tata McGraw Hill Education,2010.
- International Trade and Transport- Karl. W. Steinlinga.
- The Handbook of International Trade- Jim Sherlock & Jonathan Reuvid, The Institute of Export.
- Internationals Trade, Theory and Policy- Saylor.
- International Trade, Theory and Policy- Paul Krugman, Marc Meltiz.
- Handbook of IT- Michael Z Brooke, Peter J Burkley.

SEMESTER - VI

PROGRAM: T.Y.B.A.F			SEMESTER: VI		
Course: Corporate Governance and Corporate Social Responsibility			Course Code: HUBAF/VI/MN02		
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	NA	NA	2	20	30

Learning Objectives:

- To study the foundational principles of Corporate Governance and Corporate Social Responsibility, and their relevance in the modern business environment.
- To analyse in detail the Corporate Governance and Corporate Social Responsibility initiatives and their impact on ethical business conduct and decision-making.
- To understand legislative frameworks governing Corporate Governance and Corporate Social Responsibility.
- To study the contemporary developments of Corporate Governance and Corporate Social Responsibility in India.
- To assess Corporate Social Responsibility strategies and initiatives undertaken by corporations and their alignment with business goals.

Course Outcomes:

After the end of the course, the learner will be able to:

1. Explain key concepts, principles, and frameworks of Corporate Governance and Corporate Social Responsibility.
2. Formulate Corporate Governance and Corporate Social Responsibility policies that align with ethical principles and corporate values in a dynamic business environment.
3. Analyse the integration of Corporate Social Responsibility into business strategy and operations.
4. Apply Corporate Governance and Corporate Social Responsibility knowledge to real-world case studies and propose solutions to ethical and social challenges.

DETAILED SYLLABUS

Unit	Course / Unit Title	Credits / Lectures
1	**Corporate Governance** • **Introduction to Corporate Governance:** Meaning, Concepts, Need, Scope of Good Corporate Governance, Evolution, Corporate Governance Forums, Principles of Corporate Governance, Benefits of Good Corporate Governance, Issues in Corporate Governance, Emerging Trends in Corporate Governance, Models of Corporate Governance, Insider Trading, 4 Ps in Corporate Governance, Whistle Blowing, Corporate Governance – Contemporary Developments in India, • Corporate Governance Codes and International Legislative Framework on Corporate Governance, • **Governance from Indian Scriptures:** Vidur Niti, Shantiparva, Bhagavad Gita, Arthashastra, Roots of Corporate Governance in Indian Ethos. • **Legislative Framework of Corporate Governance in India:** Introduction, Regulatory Framework Governing Listed Companies, Regulation 4 of SEBI (LODR) Regulations, 2015, Corporate Governance in Unlisted Companies.	15
2	**Corporate Social Responsibility** • **Introduction to Corporate Social Responsibility:** Meaning of CSR, Historical Background of CSR, Types of CSR, Need for CSR, CSR Principles and Strategies, Issues in CSR, Social Accounting, Recent Guidelines in CSR, Developments on Corporate Social Responsibility in India, Future of CSR. • **Corporate Social Responsibility Policy:** Introduction, CSR and Permissible Activities, Development Sectors in CSR, Activities not considered as CSR, CSR Committee, Functions of CSR Committee, CSR Policy. • **Corporate Social Responsibility Implementation:** Introduction, CSR Implementation, Identifying Appropriate Implementing Agency, Implementation Framework, CSR Spending, Minimum 2% Spending Requirement, CSR Assessment, Monitoring and Evaluation.	15

Reference Books:

- Tricker, B. (2019), Corporate Governance: Principles, Policies, and Practices (4th ed.), Oxford University Press.
- Mallin, C. A. (Ed.). (2019). Corporate Governance (6th ed.). Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). Corporate Governance (5th ed.). Wiley.
- Carroll, A. B., & Brown, J. A. (2018). Business and Society: Ethics, Sustainability, and Stakeholder Management (10th ed.). Cengage Learning.
- Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization (5th ed.). Oxford University Press.
- Werther, W. B., & Chandler, D. (2011). Strategic Corporate Social Responsibility: Stakeholders, Globalization, and Sustainable Value Creation (2nd ed.). SAGE Publications.

F. BEST PRACTICES & FUTURE PLANS

BEST PRACTICES

Our commitment to quality learning and holistic development

The Department of B.Com. (Accounting and Finance) follows best practices that ensure quality education, industry relevance, and all-round development of students. These practices help us create a learner-centric environment and prepare students for a successful future.

1 Industry-Oriented Curriculum

- Curriculum aligned with University of Mumbai guidelines and industry needs.
- Value-added and certificate courses in GST, Tally, Financial Modelling, Income Tax Filing, Investment Analysis, and Digital Accounting.
- Experiential learning through case studies, projects, and practical exercises.

2 Technology-Enabled Learning

- Smart classrooms and digital teaching-learning tools.
- Use of LMS for assignments, quizzes, presentations, and assessments.
- Access to e-resources, online journals, digital library, webinars, and recorded lectures.

3 Industry Exposure

- Guest lectures, seminars, and workshops by finance professionals and experts.
- Industrial visits, educational tours, internships, and field projects.
- Participation in financial literacy programmes, stock market simulations, and business competitions.

4 Student Development

- Mentoring and counselling for academic and personal growth.
- Remedial support for slow learners and advanced learning for high achievers.
- Continuous assessment through assignments, presentations, group discussions, quizzes, and class tests.

5 Research and Extension

- Encouragement for research projects, surveys, and financial analysis studies.
- Participation in conferences, paper presentations, and publication activities.
- Extension activities for financial awareness, taxation, banking literacy, and entrepreneurship development.

6 Career Guidance and Placement

- Career Guidance and Placement Cell for internships, placements, and counselling.
- Training in aptitude, communication skills, résumé writing, and interview preparation.
- Guidance for professional courses and competitive examinations like CA, CMA, CS, CFA, MBA, and Banking exams.

7 Quality Assurance

- Outcome-Based Education with defined Programme Outcomes and Course Outcomes.
- Regular feedback from students, alumni, employers, and faculty.
- Academic review and continuous quality improvement as per accreditation standards.

FUTURE PLANS

We are committed to continuous growth and innovation to prepare our students for the dynamic world of accounting and finance.

1 CURRICULUM ENHANCEMENT

- Introduce emerging areas such as FinTech, AI in Accounting, Data Analytics, Blockchain, ESG Reporting, and Digital Banking.
- Expand industry-oriented certificate programmes.

2 INDUSTRY COLLABORATION

- Strengthen partnerships with banks, accounting firms, and financial institutions.
- Provide more internships, live projects, and industrial visits.
- Promote industry-sponsored projects and collaborations.

3 RESEARCH AND INNOVATION

- Establish a dedicated Commerce and Finance Research Cell.
- Encourage research projects, publications, and paper presentations.
- Organize conferences, workshops, and faculty development programmes.

4 TECHNOLOGY INTEGRATION

- Enhance digital learning infrastructure and virtual accounting laboratories.
- Use simulation software, ERP tools, and cloud-based accounting platforms.
- Expand online resources and integrate MOOCs.

5 SKILL DEVELOPMENT AND EMPLOYABILITY

- Offer specialized training in financial planning, taxation, auditing software, and investment advisory.
- Strengthen soft skills, communication skills, leadership training, and entrepreneurial development.
- Conduct placement-linked training programmes.

6 GLOBAL AND PROFESSIONAL EXPOSURE

- Collaborate with professional organizations and international institutions.
- Promote participation in global finance competitions, webinars, and international conferences.
- Facilitate pathways for higher education and international professional qualifications.

7 HOLISTIC STUDENT DEVELOPMENT

- Expand mentoring, wellness, and counselling initiatives.
- Promote community engagement, financial literacy outreach, and social responsibility activities.
- Encourage participation in co-curricular and extracurricular activities for overall personality development.

8 QUALITY ENHANCEMENT MEASURES

- Strengthen outcome-based education practices and data-driven academic planning.
- Regular stakeholder feedback analysis for continuous programme improvement.
- Preparation for higher accreditation and institutional excellence initiatives.

FOLLOW US TO STAY UPDATED

INSTAGRAM

LINKEDIN

Smt. P. D. Hinduja Trust's

K. P. B. HINDUJA COLLEGE OF COMMERCE

(Autonomous Minority Institution)

(Affiliated to University of Mumbai)

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

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