

As Per NEP 2020

University of Mumbai



Title of the program

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

Syllabus for B.COM (Accounting & Finance)

Semester – I & II

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

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

University of Mumbai



(As per NEP 2020)

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

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

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

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

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

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

Preamble

1. Introduction

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

2. Aims and Objectives

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

3. Learning and Outcomes

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

PO2: Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.

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

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

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

4. Any other point (if any)

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

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

Under Graduate Certificate in in Accounting & Finance

Credit Structure (Sem. I & II)

	R: _____ A										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.	
		Mandatory	Electives								
4.5	I	Financial Accounting-I (04) Auditing-I (02)			2+2	Vocational Skills in Accounting & Finance Paper –I (02) Vocational Skills in Accounting & Finance Paper –II (02)	AEC :2, VEC :2, IKS: 2	CC:2	22	UG Certificate 44	
	R: _____ B										
	II	Financial Accounting - II (04) Auditing-II (02)		2	2+2	Vocational Skills in Accounting Paper –III (02) Vocational Skills in Accounting & Finance Paper –IV (02)	AEC :2, VEC :2	CC:2	22		
	Cum Cr.	12	-	2	8	4+4	4+4+2	4	44		
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor											

Under Graduate Diploma in in Accounting & Finance

Credit Structure (Sem. III & IV)

Undergraduate Programs in University

	R: _____ C										
Level	Sem ester	Major		Minor	OE	VSC, SEC (VSEC)	AEC , VEC ,IKS	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.	
		Mandatory	Electi ves								
5.0	III	Financial Accounting-III (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –V (02)	AEC: 2	FP: 2 CC:2	22	UG Diploma 88	
		Cost Accounting-I (04)									
	R: _____ D										
	IV	Financial Accounting-IV (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –VI (02)	AEC: 2	CEP: 2 CC:2	22		
	Cu m Cr.	28		10	12	6+6	8+4+2	8+4	88		
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continuewith Major and Minor											

B.Com. (Accounting & Finance)**Credit Structure (Sem. V & VI)****Undergraduate Programs in University**

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

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

Sem. – I

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

Course Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

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

Reference Books:

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

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

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

Note

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

Continuous Evaluation: Internal (40 marks)

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

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

Aims and Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

Reference Books:

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

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

Preface

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

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

Aims and Objectives

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

Learning Outcomes

On successful completion of the course,

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

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

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

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

Reference Books

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

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

Preface

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

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

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

Aims and Objectives

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

Learning Outcomes

On successful completion of the course,

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

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

(Note:

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

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

References

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

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

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

Continuous Evaluation through:

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

SEMESTER II

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

Aims and Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

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

Reference Books

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

Semester End External - 60 marks

Time: 2:00 hrs

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

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

Note

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

Continuous Evaluation: Internal (40 marks)

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

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

Aims and Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

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

Reference Books

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

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

Preface

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

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

Aims and Objectives

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

Learning Outcomes

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

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

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

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

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

Reference Books

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

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

Preface

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

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

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

Aims and Objectives

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

Learning Outcomes

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

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

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

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

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

Reference books.

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

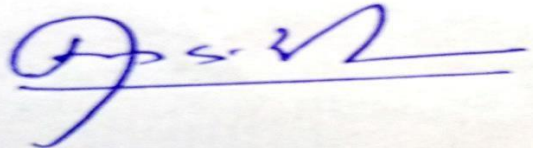
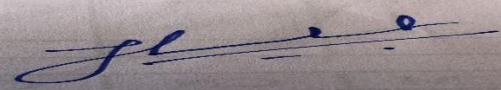



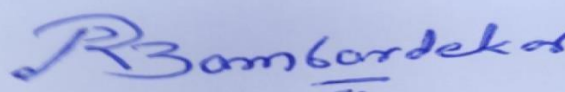

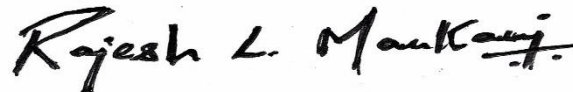



Continuous Evaluation through:

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

Letter Grades and Grade Points:

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

Signatures of Team Members

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

Justification for B.Com. (Accounting & Finance)

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

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

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

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

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

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

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

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

As Per NEP 2020

University of Mumbai



Title of the Course: Basic Concepts in Economics-I
Semester- I
Mandatory Course

**(This Course is also Applicable to the Students of Institute of
Distance & Open Learning (IDOL) of University of Mumbai)**

Syllabus for 2 Credit Course

From the Academic Year-2024-2025

Name of the Course: Basic Concepts in Economics-I

Sr. No.	Heading	Particulars
1	Description the Course:	The course aims to equip the students with a understanding basic of concepts of used in microeconomics such as Ceteris Paribus, Variables, Function, Equation, Identities, Line, curves, slope, graphs, diagrams, table or schedules.
2	Vertical:	Mandatory Course
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: The course objectives Basic Concepts in Economics-I can be summarized as follows: <ol style="list-style-type: none"> 1. To acquaint the students with the basic concepts of microeconomics. 2. To help the students to understand the basic concepts used in microeconomics theories. 	
8	Course Outcomes: By the end of this course, students will be able to CO1: Remember the meaning and importance of various basic concepts used in economics. CO2: Understand the types and use of various basic concepts used in economics. CO3: Apply various basic concepts in a different scenario. CO4: Create various basic concepts used in economics in a hypothetical situation.	

9	(This Course is also applicable to the students of Institute of Distance & OpenLearning (IDOL) of University of Mumbai)
	Module I: Introduction to basic concepts in economics: (15 hours) (1 Credit)
	<ul style="list-style-type: none"> • Ceteris Paribus, Variables, Functions, Equations and Identities: Meaning, Significance and Uses.
	Module II: Graphs and Tables (15 hours) (1 Credit)
	<ul style="list-style-type: none"> • Lines and Curves, Slope, Graphs and Diagrams: Meaning, Types, Importance & Uses. • Tables or Schedules: Meaning, characteristics, importance and uses.
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Lipsey, R.G. and A.K. Chrystal, Economics, Oxford Univ. Press, 2007. 2. Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009. 3. Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008. 4. Bradley R. Schiller, The Macro Economics Today, Tata McGraw-Hill, 2011. 5. B. Douglas Bernheim and Michael D. Whinston, Micro economics, Tata McGraw-Hill, 2011. 6. Stiglitz, J.E. and C.E. Walsh, Principles of Economics, W.W. Norton, 2002. 7. Salvatore, D.L., Microeconomics: Theory and Applications, Oxford Univ. Press, 2008. 8. Suma Damodaran, Managerial Economics, Oxford University Press, 2006 9. Varian, H.R., Intermediate Microeconomics: A Modern Approach, W.W. Norton, 2002. 10. Sen, Anindya, Microeconomic Theory, Oxford Univ. Press, 1999. 11. Koutsoyiannis, A., Modern Microeconomics, MacMillan Press, 1979. 12. H.L. Ahuja, Business Economics, 1999. <p>H.L. Ahuja, Principles of Microeconomics</p>

As Per NEP 2020

University of Mumbai



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

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

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

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

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

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

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Prof. Dr. Anil Singh
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As Per NEP 2020

University of Mumbai



**Title of the Course Introduction to Law of
Torts and Consumer protection Act**

Semester – Sem I

Syllabus for Two Credit

(With effect from the academic year 2024-25)

Introduction to Law of Torts and Consumer protection Act	
PROGRAM	BA/BSC/BCom
SEMESTER	I
COURSE TITLE	Introduction to Law of Torts and Consumer protection Act
VERTICLE /CATEGORY	E (Value Education Course)
COURSE LEVEL	50
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	

COURSE OBJECTIVE
<ul style="list-style-type: none"> • Learners will be enabled with the knowledge of the branch of the law that deals with civil suits and disputes involving contracts. • Significantly the learners will understand consumer rights and identify the reasons for disparity in society and basics of Consumer Protection Acts. • The learners will be able to understand the role of Indian Judiciary in Protecting Fundamental Rights of consumer.
COURSE OUTCOME
CO1: Learners will be empowered to understand the basic structure, nature of Consumer rights and laws regarding consumerism.

CO2: Learners will be able to critically analyze the principles of Tortious liability, the defenses available in an action for torts as also to study specific torts against the individual and property.

CO3: Learners will be equipped with the expensive character of judicial proceedings the students should reflect on the alternative forms, also the remedies provided under the Consumer Protection Act, 1986.

ORGANISATION OF THE COURSE		
UNIT NO	COURSE UNITS	HOURS PER WEEK
1	Nature& Concept of Torts, General Principles of Liability, General Defenses to an action in Torts	10
2	The Specific Torts – Torts Affecting the Persons; Torts Affecting the Immovable & Movable Property.	10
3	The Consumer Protection Act, 2019 - -Terminologies in Consumer Protection Act, - Consumer Disputes Redressal Mechanism for Consumer Protection and Remedies - Consumer case laws	10
TOTAL HOURS		30

COURSE DESIGN

UNIT TITLE	OUTCOME	DESCRIPTION	PEDAGOGICAL APPROACH
Introduction to Torts and Liability Principles.	Learners will understand the concept of Torts and analyze the concept of liabilities.	Nature& Concept of Torts, General Principles of Liability, General Defenses to an action in Torts	Lecture and seminar method, Case laws
The Specific Torts –	Learners will be able acquire the knowledge of the fundamentals of property and judicial perspective towards persons and properties.	Torts Affecting the Persons; Torts Affecting the Immovable & Movable Property	Lecture and seminar method, Case laws
The Consumer Protection Law -	Learners will be able to evaluate the process of consumer dispute redressal mechanism.	Basic Concepts; Definition of Consumer Rights of the Consumer: Authorities for Consumer Protection; Remedies.	Lecture and seminar method, Case laws

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

* Any Two

Practical Activities and Aspect of the Course	Analysis of landmark cases, Field visit to consumer courts, Visit to district forum state commission, Workshop on consumer awareness programs.
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ESSENTIAL READINGS	Rattan Lal & Dhiraj Lal: The Law of Torts
ADDITIONAL READINGS	V. K. Aggarwal: Law on Consumer Protection (student's edition 2019), Bharat Publisher

Signature:
Prof. Kavita Laghate
 Chairman of Board of Studies in Value Education

As Per NEP 2020

University of Mumbai



Syllabus for Basket of OE

Board of Studies in Hospitality Studies

UG First Year Programme

Semester

I

Title of Paper

Credits 2

I) Information
Technology
for
Hospitality
Industry

From the Academic Year

2024-25

Sr. No.	Heading	Particulars
1	Description the course: Including but Not limited to:	Information Technology for Hospitality Industry Information technology has helped hospitality businesses manage inventory, bookings, reservations, and customer data better Front Desk Analyst, IT Manager, Data Analyst
2	Vertical :	Open Elective
3	Type :	Practical
4	Credit:	2 credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: <ol style="list-style-type: none"> 1. Understand the role of IT in hospitality operations 2. Identify and troubleshoot basic IT issues in hospitality settings 3. Utilize essential software applications commonly used in hotels, restaurants and other hospitality businesses. 4. Implement best practices for data security and privacy 5. Students will learn to navigate relevant software, manage data efficiently, and apply computer fundamentals to tasks specific to hotel operations. 6. Develop effective communication and problem-solving skills in a technology-driven environment 	

8	Course Outcomes: <ol style="list-style-type: none"> 1 Demonstrate knowledge of information System and Technology 2 Demonstrate knowledge of principle of data handling 3 Demonstrate an understanding of Technique of Design and Performance evaluation of error correction. 4 Design and Develop solutions for technical issues related to information system and technology. 5 Discuss emerging topics in information system and technology.
9	Modules:- Module :1 Introduction to Computers and Operating Systems: <ol style="list-style-type: none"> 1.1 Hands-on practice with basic computer hardware and software components <ul style="list-style-type: none"> • Understanding basics of Computer, IPO cycle, basic I/O and storage devices 1.2 Input Output Storage devices basics – Through Online Videos 1.3 File Management: Hands on practice on File Manager, creating folders, files and navigating the File Manager. 1.4 Introduction to internet and online resources <ul style="list-style-type: none"> Basics of Internet – Through Online Videos How Internet works in 5 mins – Through Online Videos Introduction to Networking <ol style="list-style-type: none"> 2.1 <ul style="list-style-type: none"> • Understanding basic networking concepts (LAN, WAN, Internet) • History and basics of network – Through Online Videos 2.2 <ul style="list-style-type: none"> • Hosts , IP Address , Networking fundamentals – Through Online Videos • Basics, IP Address, LAN MAN WAN – Through Online Videos 2.3 <ul style="list-style-type: none"> • Identifying different network devices and their functions • Network devices : – Through Online Videos • Troubleshooting common network connectivity issues • Common networking problems and solutions Microsoft Office <ol style="list-style-type: none"> 3.1 MS Office – Word <ul style="list-style-type: none"> Starting with the Essentials: <ul style="list-style-type: none"> • Introduction to Microsoft Word's Interface • Creating, Saving, and Opening Documents

- Basic Text Formatting (Font, Size, Style)
- Fundamental Paragraph Formatting (Alignment, Indentation, Spacing)
- Working with Ribbons, Tabs, and Groups
- Creating Bulleted and Numbered Lists
- Using Tabs and Tab Stops
- Customizing the Quick Access Toolbar

Advanced Formatting:

- Working with headers, footers, and page numbers
- Inserting and formatting images and shapes
- Using WordArt and Symbols
- Using Smart Art
- Creating and formatting tables
- Applying Bold, Italics, Underline, and Strikethrough
- Changing Text Case
- Essential editing tools (copy, paste, find/replace)
- Spell check and grammar check
- Columns and Page Layout
- Page Break, Section Breaks
- Page Borders and Watermarks

Tables and Charts:

- Creating and Formatting Tables
- Adding and Deleting Rows and Columns
- Merging and Splitting Cells
- Inserting and Formatting Charts
- Converting Text to Tables
- Mail Merge: Creating and Using Data Sources
- Customizing Word: Themes, Templates, and Add-ins
- Macros: Recording and Running Macros

MS Office – Excel

- Introduction To Excel IDE.
- File Menu: Save, Save As, Print, Page Setup
- Home Menu: Drawing, Find and Replace
- Insert Menu: Table, Pictures, Charts, Filter, Hyperlink,
- Word Art and Formatting Excel.
- Operators Arithmetic, Logical, Relational
- Page Layout Menu: Print Area, Cell Width, Height, Scale
- Basic Functions Math function, String Function, Date Time Function Aggregate function
- Formulas Menu: Insert Function, AUTOSUM, AVG,
- PER, MAX, MIN, COUNT, IF, IFS, SUMIF, COUNTIF, SUMIFS, COUNTIFS, VLOOKUP, HLOOKUP, Pivot Table.
- Review Menu: Protect Sheet
- Introduction to Macros

Assignment: based on the indent making, cost sheets, menu planning, bill creation for the hotel industry

MS Office – PowerPoint

Introduction to PowerPoint - 03 hrs

- Overview of PowerPoint interface and navigation
- Creating, Opening, and Saving presentations
- Basic text formatting
- Understanding Slide layouts
- Working with Fonts and Colour schemes

Adding Multimedia - 03 Hrs

- Inserting and editing images
- Incorporating audio and video files
- Using animations and transitions

Slide Organization and Content Flow - 02 Hrs

- Structuring presentations with outlines and sections
- Arranging slides using slide sorter view
- Printing Presentation with Notes View

Module 2:

Gmail Management including Google Drive, Forms Creation with Addon Tools, Rights, Sharing & Collaboration of the Google Documents)

4.1

Introduction to Google & Google Search Techniques - 02 Hrs

- Overview of Google's ecosystem and popular applications
- Setting up a Google account and personalizing settings
- Understanding Google's privacy and security features
- Uploading, organizing, and sharing files and folders
- Syncing files across devices with Google Backup and Sync

4.2

Google Workspace Trio: Docs, Sheets, Slides 03 Hrs

- Creating and formatting documents
- Spreadsheet basics: formatting, formulas, and functions
- Data visualization with charts and graphs
- Creating engaging presentations with slides, images, and multimedia
- Collaborative writing and editing features for Google Trio

4.3

Exploring Google Forms - 03 Hrs

- Introduction to Google Forms for surveys and quizzes
- Using different question types: multiple choice, short answer, checkboxes, etc.
- Adding branching logic and conditional questions
- Sharing forms and collecting responses
- Analyzing response data with Google Sheets integration
- Setting up the form notification and response trigger
- Sharing forms and collecting responses

AI Tools (creating content and PPTs, Quill Bot, Slides AI Generator, AI Prompts generator etc.

- 5.1** Identifying and using the appropriate AI Tools from <https://www.futurepedia.io/> (or any other related site)
- 5.2** Using Quill Bot Website, Input Text, Paraphrasing, Review and Edit: Export or Copy.
- 5.3** Using AI Slides creator at www.slidemake.com/, <https://prezi.com/>, <https://www.plusdocs.com/> or similar AI tools.
- 5.4** Using ChatGPT 4.0 along with Microsoft Bing. (Free version of version 4.0) or upgraded version.
- 5.5** Using AI Prompt generator such as <https://www.feedough.com/ai-prompt-generator/> or similar.

Canva, YouTube Studio, WIX, Making Reels

- 6.1** Canva (or Related Software): Using Canva will help students create visuals & animated GIFs for social media like Instagram, Facebook etc. We will teach students to use the ready template and customize it to create different projects.
Assignment: Creating flyer to promote the hotel
/ restaurant or Create a theme based menu card
Duration: 2 hours
- 6.2** YouTube Studio: YouTube Studio is a platform provided by YouTube for content creators to manage and optimize their YouTube channels. It offers a range of tools and features that help creators in various aspects of content creation, management, and analytics. We will teach students how to upload and edit video using YouTube Studio.

6.3 Wix: Wix is a popular website builder that allows individuals and businesses to create their own websites without extensive coding or design skills. It provides a user-friendly interface and a range of customizable templates. We will teach students to customize the ready template to create a website. Assignment: Create a website that showcases your skills, interests, and achievements. Choose a template that resonates with your personal style, and customize it to reflect your unique identity. Include sections for your resume, portfolio, and a brief introduction. Ensure the website is user-friendly and visually appealing. Duration: 4 hours

Food Photography

Free Photography Course using Smart Phone Camera at <https://alison.com/course/mobile-photography> or a similar website resource.

Assignment: Plan and conduct a photography session to capture images of the prepared dish. Experiment with different angles, perspectives, and lighting setups to create dynamic and visually engaging compositions.

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Reference Books:

1. "Computers Are Your Future" by Catherine LaBerta
2. "The Internet for Dummies" by John R. Levine, Carol Baroudi, and Margaret Levine Young
3. "Networking Essentials" by Jeffrey S. Beasley and Piyasat Nilkaew "Introduction to Networking: How the Internet Works" by Dr. Charles Severance
4. "Microsoft Word 2019 Step by Step" by Joan Lambert
5. "Microsoft Excel 2019 Step by Step" by Curtis Frye
6. "PowerPoint 2019 Beginner (PowerPoint Essentials 2019)" by M L Humphrey
7. "The Google Workspace Bible: [14 in 1] The Ultimate All-in-One Guide from Beginner to Advanced | Including Gmail, Drive, Docs, Sheets, and Every Other App from the Suite"
8. "Wix for Dummies" by Chris Negus and Rob Schwartz.
9. "Canva: Your Quick Guide to Creating Professional Graphics" by

	Andrew Brooks. 10. "The Elements of AI" by Hanna Hagström and Teemu Roos 11. 'AI' YO Tools - Leveraging Power of Artificial Intelligence by Dr. Amey Pangarkar (ChatGPT & Quillbot)	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
13	Continuous Evaluation through:	presentation, project, assignment
14	Format of Question Paper: Practical Courses Evaluation Scheme for First Year (UG) under NEP For Practical courses with 2 credit points total marks Allotted would be 50 Total Marks – 50 marks. Assessment Pattern (Evaluation Criteria) to be approved by the BOS.	

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As Per NEP 2020

University of Mumbai



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

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.
2	Vertical :	Major/Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System (Choose By $\sqrt{}$)
3	Type :	Theory / Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted :	30 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: (List some of the course objectives) <ol style="list-style-type: none"> 1. To sensitize the students about context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition. 2. To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. 3. To help to study the enriched scientific Indian heritage. 4. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology. 	
8	Course Outcomes: (List some of the course outcomes) <ol style="list-style-type: none"> 1. Learner will understand and appreciate the rich Indian Knowledge Tradition 2. Lerner will understand the contribution of Indians in various fields 3. Lerner will experience increase subject-awareness and self-esteem 4. Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined 	
9	Modules:-	
	Module 1: (10 Hours)	

	<ol style="list-style-type: none"> 1. Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System) 2. Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions) 3. Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE) 4. Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres)
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	5. Relevant sites in the vicinity of the Institute (Water Management System at Kanheri, Temple Management of Ambarnath, etc.)	
	Module 2: (10 Hours)	
	1. Medicine (Ayurveda) 2. Alchemy 3. Mathematics 4. Logic 5. Art of Governance (Arthashastra)	
	Module 3: (10 Hours) (Select Any FIVE out of the following)	
	1. Aesthetics 2. Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography 6. Natyashastra 7. Ancient Sports 8. Astronomy 9. Yoga and Wellbeing 10. Linguistics 11. Chitrasutra 12. Architecture 13. Taxation 14. Banking 15. Trade and Commerce	
10	Reference Books 1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa. 2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banarasidas, Delhi 1958. 3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals Society, Calcutta 1956 4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965. 5. MacDonnell A.A- History of Sanskrit literature 6. Winternitz M- History of Indian Literature Vol. I, II & III 7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I. 8. Ramkrishna Mission- cultural heritage of India Vol. I, II & III. 9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III. 10. Keith A.B- History of Sanskrit literature. 11. Varadachari V- History of Sanskrit literature Chaitanya Krishna- A new History of Sanskrit	
11	Continuous Internal Assessment: 40%	Semester End Examination : 60%
12	Continuous Evaluation through: Assignment/ Presentations/ Projects (Group/Individual) / Field Visit Report 20 Marks, class Test / MCQ Test 10 Marks, Overall Conduct and Class Participation 10	

	Marks	
13	Format of Question Paper: for the final examination Q1. Attempt any TWO Questions out of FIVE. 10 Marks Q2. Attempt any FIVE Questions out of TEN 25 Marks Q3. Attempt any FIVE Questions out of FIFTEEN. 25 Marks	

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