

S. P. Mandal's
KANKAVLI COLLEGE, KANKAVLI
Department of BAF
Academic Year 2021-22
Programme Outcomes / Course
Outcomes / Syllabus
Prof. M. E. Padelkar

SYLLABUS AND PROGRAMME / COURSE OUTCOMES

S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus

Programme: T.Y. BAF Course: Financial Management -II Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : V

Programme Outcomes:

- Encourages to students to understanding concepts related to finance
- To promote students to make career in professional field like C.A. Course, Tax Consultant, CS Course, CMA Course, Financial Advisor
- Providing an opportunity for the students to gain practical exposure towards the workplace & make them industry ready.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit I Strategic Financial Management

Strategic Financial Management – Need and Importance

Corporate, Business and Functional Strategy

Financial Planning - Need and Importance

Profit Maximization

Wealth Maximization

Interface of Financial Policy and Strategic Management

Relationship of Finance to Economics and Accounting Role of Financial Manager

Unit II Capital Budgeting – Project Planning & Risk Analysis

Introduction - Capital Budgeting Process, Project Classification and Investment Criteria.

Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified

Internal Rate of Return, Payback period, Discounted Payback Period and

ARR. (Inclusive of Estimation of Project Cash Flows)

Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems

Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis,

Scenario Analysis, Simulation Model, Decision Tree Analysis and Break Even Analysis.

Unit III Capital Structure Theories and Dividend Decisions

Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure

Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.

Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model

Unit IV Mutual Fund and Bond Valuation

Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.

Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP.

Calculations of NAV, Entry Load and Exit Load.

Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)

Unit V Credit Management

Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India

Reference Books

- *Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi*
- *Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi*
- *Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi*
- *Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi*

S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
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Syllabus

Programme: T.Y. BAF Course: Financial Accounting - V Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : V

Programme Outcomes:

- To make student perfect in the field of Accounting & Finance.
- To introduce to students about new amendment made in Income Tax Act & GST Law.
- To encourage the students to must make internship training in any professional to acquire the practical knowledge knowledge about accounting and Taxation.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit I Underwriting of shares & debentures

Introduction, Underwriting, Underwriting Commission

Provision of Companies Act with respect to Payment of underwriting commission

Underwriters, Sub-Underwriters, Brokers and Manager to issues

Types of underwriting, Abatement Clause

Marked, Unmarked and Firm-underwriting applications,

Liability of the underwriters in respect of underwriting contract Practical problems

Unit II 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

Unit III AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany 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

Unit IV 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

Unit V Liquidation of Companies

Meaning of liquidation or winding up

Preferential payments

Overriding preferential payments

Preparation of statement of affairs, deficit / surplus account

Liquidator's final statement of account

Practical problems

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*

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
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Syllabus

Programme: T.Y. BAF Course: Financial Accounting - VI Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : V

Programme Outcomes:

- To make student perfect in the field of Accounting & Finance.
- To introduce to students about new amendment made in Income Tax Act & GST Law.
- To encourage the students to must make internship training in any professional to acquire the practical knowledge knowledge about accounting and Taxation.

Course Outcomes:

- To know the student how to compute various types of leaverages, EBIT and EPS analysis.
- To give an insight to various basic aspect of accounting.
- To enable them understand single entry system financial statement to give basic information about A.S.

Unit I Final Accounts of Banking Company

Legal provision in Banking Regulation Act, 1949 relating to Accounts.

Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.

Bill purchase and discounted, rebate of bill discounted.

Final Accounts in prescribed form

Non – performing assets and Income from non – performing assets.

Capital Adequacy

Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.

Unit II Final Accounts of Insurance Company (Excl. Life Insurance)

General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.

Unit III Non – Banking Financial Companies

Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement

Unit IV Valuation of Goodwill and Shares**Valuation of Goodwill**

Maintainable Profit method, Super Profit Method

Capitalization method, Annuity Method

Valuation of Shares

Intrinsic Value Method, Yield method and Fair Value Method

Unit V Accounting for Limited Liability Partnership

Statutory provisions

Conversion of partnership business into Limited Liability Partnership Final accounts

Reference Books

- 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

**S.P.Mandal's
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Syllabus

Programme: T.Y. BAF

Course: Taxation -IV

Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : V

Programme Outcomes:

- To make student perfect in the field of Accounting & Finance.
- To introduce to students about new amendment made in Income Tax Act & GST Law.
- To encourage the students to must make internship training in any professional to acquire the practical knowledge knowledge about accounting and Taxation.

Course Outcomes:

- To know the student how to compute various types of leaverages, EBIT and EPS analysis.
- To give an insight to various basic aspect of accounting.
- To enable them understand single entry system financial statement to give basic information about A.S.

Unit I Introduction to Indirect Taxation and GST

Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)

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, Taxes subsumed and not subsumed under GST. **GST Council and GST Network**

Definitions under CGST Act

Unit II Levy and Collection of GST

Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services

Unit III Concept of Supply

Taxable Event Supply

Place of Supply

Time of Supply

Value of Supply

Unit IV Documentation

Tax Invoices, Credit and Debit notes

Unit V 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

Registration

Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.

Reference Books

- 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

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Syllabus

Programme: T.Y. BAF Course: Financial Management -III Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : VI

Programme Outcomes:

- Encourages to students to understanding concepts related to finance
- To promote students to make career in professional field like C.A. Course, Tax Consultant, CS Course, CMA Course, Financial Advisor
- Providing an opportunity for the students to gain practical exposure towards the workplace & make them industry ready.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit I Business Valuation

Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value
Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.

Unit II Mergers and Acquisitions

Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.

Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)

Unit III Corporate Restructuring and Takeovers

Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages

Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)

Unit IV Lease and Hire Purchase Financing

Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.

Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase

Unit V Working Capital financing

Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.

Practical Problems based on Factoring and calculations of yield of CP's and CD's

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Syllabus

Programme: T.Y. BAF

Course: Taxation - Paper V (Indirect Taxes – III)

Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : VI

Programme Outcomes:

- Encourages to students to understanding concepts related to finance
- To promote students to make career in professional field like C.A. Course, Tax Consultant, CS Course, CMA Course, Financial Advisor
- Providing an opportunity for the students to gain practical exposure towards the workplace & make them industry ready.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field. □
Student give in depth information of various types of financing.

Unit I Payment of Tax and Refunds

Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS
Refund of tax, Refund in certain cases, Interest on delayed refunds

Unit II Returns

Types of Returns and Provisions relating to filing of Returns

Unit III Accounts, Audit, Assessment and Records

Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of nonfilers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.

Unit IV Custom Act – I

Introduction to customs law including Constitutional aspects

Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty

Types of customs duties

Classification and valuation of imported and export goods

Unit V Custom Act – II

Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores

Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback

Unit VI Foreign Trade Policy

Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP.

Provision related to import and export of goods

Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.

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Syllabus

Programme: T.Y. BAF Course: Financial Accounting -VII Program Code: 2C00455

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : VI

Programme Outcomes:

- Encourages to students to understanding concepts related to finance
- To promote students to make career in professional field like C.A. Course, Tax Consultant, CS Course, CMA Course, Financial Advisor
- Providing an opportunity for the students to gain practical exposure towards the workplace & make them industry ready.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit I Final Account for Electricity Company

Final Accounts as per Double Account System

- Final Accounts as per Electricity Rules
- Receipt & Expenditure on Capital Account
- General Balance Sheet
- Contingency Reserve

Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus
Replacement of Assets

Simple practical problems

Unit II 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

Unit III 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.

Unit IV 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 V Introduction to IFRS

Accounting standards: Role/objectives of accounting standards, 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, Applicability, Interpretation, Scope and compliance of Accounting Standards **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 Frame work-its assumption, characteristics, element, recognition & measurement., first time adoption of IFRS Convergence of Ind-As and IFRS

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

S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
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Syllabus

Programme: F.Y. BAF Course: Cost Accounting- I Program Code: 2C00451

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : I

Programme Outcomes:

- Encourages to students to understanding concepts related to finance
- To promote students to make career in professional field like C.A. Course, Tax Consultant, CS Course, CMA Course, Financial Advisor
- Providing an opportunity for the students to gain practical exposure towards the workplace & make them industry ready.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit-I Introduction to Cost Accounting

Evolution

Objectives and Scope of Cost Accounting

Importance and Advantages of Cost Accounting

Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting

Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases

Cost Allocation and Apportionment

Coding System

Essentials of Good Costing System

Unit – II Material Cost

Material Cost: The Concept

Material Control Procedure

Documentation

Stock Ledger, Bin Card

Stock Levels

Economic Order Quantity (EOQ)

Unit –III Labour Cost

Labour Cost: The Concept

Composition of Labour Cost

Labour Cost Records

Overtime / Idle Time / Incentive Schemes

Unit –IV Overheads

Overheads: The Concept

Classification of overheads on different bases Apportionment and Absorption of Overheads

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
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Syllabus

Programme: S.Y. BAF Course: Direct Taxes- II Program Code: 2C00454

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : IV

Programme Outcomes:

- Encourages to students to understanding concepts related to finance
- To promote students to make career in professional field like C.A. Course, Tax Consultant, CS Course, CMA Course, Financial Advisor
- Providing an opportunity for the students to gain practical exposure towards the workplace & make them industry ready.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit I Clubbing of Income - Section 60 to 65

Unit II Set Off & Carry Forward of Losses

Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income

Sec: 71 – Set Off Loss from One Head against Income of another Head Sec:

71B – Carry Forward & Set off Losses from House Property

Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business

Sec: 74- Loss under the head Capital Gains

Unit III Computation of Tax liability of Individual & HUF

Unit IV Computation of Income of Partnership Firm in

Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax

Unit V Return of Income – Sec 139

Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)

Unit VI Tax Deduction at Source

Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C

Basic Aspects of Deduction of Taxes at Source

Sec: 192 – TDS on Salary

Sec: 194A – TDS on Interest

Sec: 194C – TDS on Contractor

Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent

Sec: 194J – TDS on Professional Fees

Advance Tax U/S 207, 208, 209, 210 & 211

Sec: 207 – Income Liable to Advance Tax

Sec: 208 – Liability of Advance Tax

Sec: 209 – Computation of Advance Tax

Sec: 210 – Payment of Advance Tax by Assessee on His Own Account

Sec: 211 – Due Dates of Payment of Advance Tax

Interest Payable U/S 234A, 234B, 234C

Sec: 234A – Interest for default in furnishing return of income

Sec: 234B – Interest for default in payment of advance tax

Sec: 234C – Interest for deferment of advance tax

Unit VII DTAA U/S 90 & 91**Unit VIII Tax Planning & Ethics in Taxation – Basic Concepts**

Question Paper Pattern

Internal Assessment

1. One Class Test (20 Marks)
Match the Column/ Fill in the blanks/
Multiple Choice Questions (1/2 Marks each) 05 Marks
Answer in One or Two Lines
(Concept Based Questions) (01 Marks each) 05 Marks
Answer in Brief (Attempt any Two of the Three)
(05 Marks each) 10 Marks
2. Active Participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities, articulation and exhibit of leadership qualities in organizing related academic activities. 05 Marks

Semester End Examination

Maximum Marks 75

Questions to be set: 05

Duration 2

½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particulars	Marks
Q.1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 8. B. Sub Questions to be asked 10 and to be answered any 7. (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks)	15
Q. 2	Full Length Practical Question OR Full Length Practical Question	15 15
Q. 3	Full Length Practical Question OR Full Length Practical Question	15 15
Q. 4	Full Length Practical Question OR Full Length Practical Question	15 15
Q. 5	A. Theory Questions B. Theory Questions OR Short Notes – To be asked 05, To be answered 03	8 7 15

S. P. Mandal's

KANKAVLI COLLEGE, KANKAVLI

Department of BAF

Academic Year 2021-22

Programme Outcomes / Course

Outcomes / Syllabus

Prof. P.G .Lokare

SYLLABUS AND PROGRAMME / COURSE OUTCOMES

**S.P. Mandal's
KANKAVLI COLLEGE, KANKAVLI
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Syllabus**

Programme: F.Y. BAF

Course: Foundation Course- I

Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : I

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To make students aware about the diversified Indian Society, inculcate knowledge of the Constitution of India, understanding political process in India,
2. Learning the fundamental duties and rights provided by the Constitution

Unit 1 : Overview of Indian Society

Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference.

Unit II : Concept of Disparity- 1

Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities.

Unit III : Concept of Disparity-2

Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences.

Unit IV : The Indian Constitution

Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution.

Unit V : Significant Aspects of Political Processes

The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics.

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
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Syllabus

Programme: F.Y. BAF

Course: Business Economics - I

Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : I

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To enable the students to understand concepts with regards to demand, supply and pricing from the point of view of the businesses
2. Understanding various types competitions in the market.

Unit I : Introduction

Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium

Unit II : Demand Analysis

Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts.

Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)

Unit III : Supply and Production Decisions and Cost of Production

Production function: short run analysis with Law of Variable Proportions Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale.

Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)

Unit IV : Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition

Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly

Monopolistic competition: Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) **Oligopolistic markets:** key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)

Unit V : Pricing Practices

Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

Programme: F.Y. BAF Course: Commerce Business Environment – I Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : I

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

To understand business and its environment, responsibility of businessmen towards society, understanding contemporary issues, international environment.

Unit I : Business and its Environment

a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment

b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis **Unit II : Business and Society**

a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate

b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option

c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986

Unit III : Contemporary Issues

a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit

b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit

Unit IV : International Environment

a) Strategies for going Global: MNCs and TNCs, WTO

b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries Practical problems

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

Programme: F.Y. BAF

Course: Foundation Course – II

Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : II

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To make students knowledgeable with the Human Rights, understanding concepts of Liberalisation, Privatisation and Globalisation and its impact on employment
2. Understanding environment and its causes of degradation, promoting sustainable development, promoting socialization, reducing stress and conflicts in the society.

Unit I : Globalisation and Indian Society

Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.

Unit II : Human Rights

Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution.

Unit III: Ecology

Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment.

Unit IV : Understanding Stress and Conflict

Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict.

Unit V : Managing Stress and Conflict in Contemporary Society

Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)**

Syllabus

Programme: F.Y. BAF

Course: Business Law - Business Regulatory Framework – I

Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : II

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To make students understand the legal framework with regards to the Law of Contract 1872, Sale of Goods Act 1930, Negotiable Instrument Act 1881, Consumer Protection Act 1986.
2. To enable them understand single entry system financial statement to give basic information about A.S.

Unit I : Law of Contract 1872

(a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency

Unit II : Sale of Goods Act 1930

(a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement

Unit III : Negotiable Instrument Act 1881

(a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments

Unit IV : Consumer Protection Act 1986

(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

Programme: F.Y. BAF Course: IFS Program Code: 2C00455 Course Code:
(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : II

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

- To know the student how to compute various types of leavverages, EBIT and EPS analysis.
- To give an insight to various basic aspect of accounting.
- To enable them understand single entry system financial statement to give basic information about A.S.

Unit I Introduction to Traditional Financial Services**a) Financial Services:**

- Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework

b) Factoring and Forfaiting:

- Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.

c) Bill Discounting:

- Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management

Unit 2: Issue Management and Securitization**a) Issue Management and Intermediaries:**

- Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue

b) Stock Broking:

- Introduction, Stock Brokers, Sub-Brokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading

c) Securitization:

- Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization

Unit 3: Financial Services and its Mechanism**a) Lease and Hire-Purchase:**

- Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.
- Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.

b) Housing Finance:

- Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management

Unit 4: Consumer Finance and Credit Rating

a) Consumer Finance:

- Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance

b) Plastic Money:

- Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.

c) Credit Rating:

- Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

Programme: S.Y. BAF Course: Business Law (Business Regulatory Framework) – II

Program Code: 2C00455 Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : III

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To make students understand the legal framework with regards to the Indian Partnership Act 1932, Limited Liability Partnership 2008 & Factories Act 1948.

Unit I : The Indian Partnership Act - 1932

a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of nonregistration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership.

Unit II : Limited Liability Partnership Act – 2008

a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners d) Contributions e) Conversion Into Limited Liability Partnership f) Winding Up and Dissolution

Unit III : Factories Act – 1948

a) Definitions • Section 2 (k) – Manufacturing Process, • Section 2 (l) – Workers • Section 2 (m) – Factory b) Provisions pertaining to i. Health- Section 11 to Section 20 ii. Safety- Section 21 to Section 41 iii. Welfare- Section 42 to Section 49

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

Programme: S.Y.BAF **Course:** Business Economics-II **Program** **Code:**
Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : III

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Unit I : Overview of Macroeconomics

Macroeconomics: Meaning, Scope and Importance. Circular flow of aggregate income and expenditure and its Importance- closed and open economy models.

The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.

Trade Cycles: Features and Phases Classical Macro economics : Say's law of Markets - Features, Implications and Criticism

Unit II : Money, prices and Inflation

Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money

Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money

Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach

Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation Nature of inflation in a developing economy - policy measures to curb inflation monetary policy and inflation targeting

Unit III : Introduction to Public Finance

Meaning and Scope of Public finance. Major fiscal functions : allocation function, distribution function & stabilization function Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. Relation between Efficiency, Markets and Governments The concept of Public Goods and the role of Government

Unit IV : Public revenue, Public Expenditure and Debt

<p>Sources of Public Revenue : tax and non-tax revenues Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p> <p>Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p>Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. Redistributive and Anti – Inflationary nature of taxation and their implications</p> <p>Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth. Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</p> <p>Public Debt : Classification - Burden of Debt Finance : Internal and External Public Debt and Fiscal Solvency</p> <p>Unit V : Fiscal Management and Financial Administration</p> <p>Fiscal Policy: Meaning, Objectives, constituents and Limitations. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act. Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</p>	
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S.P.Mandal’s
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus

Programme: S.Y. BAF Course: Foundation Course in Commerce (Financial Market Operations) – III

Program Code: Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : III

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student’s communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.

4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. The objective is to familiarize students with required concepts of financial markets, financial instruments and financial services.

Unit I : An Overview of the Financial System

Saving and Investment Money, Inflation and Interest Banking and Non Banking Financial Intermediaries

Unit II : Financial Markets

Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India

Unit III : Financial Instruments

Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others **Unit**

IV : Financial Services

Merchant Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper.

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

**Programme: S.Y. BAF Course: Business Law (Company Law) - III Program Code:
Course Code:**

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : IV

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To make students understand the legal framework with regards to the Indian Partnership Act 1932, Limited Liability Partnership 2008 & Factories Act 1948.

Unit-I : Definitions

Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company

Unit – II : Incorporation of companies

Section 3 to Section 20

Unit –III : Public Offer

Sections 23, 25 to 28, 33, 35, 39

Unit IV : Private Placement

Section 42

Unit V : Share Capital and Debentures

Sections 43, 46, 47, 52 to 56, 61 to 72

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

Programme: S.Y. BAF Course: Research Methodology in Accounting and Finance

Program Code: Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : IV

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To promote research work, understanding research design in accounting & finance, data collection and processing, interpretation and report writing.

Unit I : Introduction to Research

Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature

Unit II : Research Design in Accounting and Finance

Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs

Unit III : Data Collection and Processing

Data Collection: Introduction and meaning, types of data Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing

Unit IV : Interpretation and Report Writing

Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types

S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus

Programme: S.Y. BAF Course: Foundation Course in Management (Introduction to Management) – IV

Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : IV

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

- To give knowledge of various basic aspects of cost accounting.
- To make student perfect in how to make costing in manufacturing field.
- Student give in depth information of various types of financing.

Unit I : Introduction to Basic Management Concepts

Introduction to Management, Definition of Management Nature of Management Objectives of Management Administration vs Management Levels of Management Principles of Management

Unit II : Planning

Definition and Importance of Planning Process of Planning Limitations of Planning Features of Sound Planning Features and process of decision making

Unit III : Organising

Definition, nature and significance Process of organisation Principles of organisation Formal and Informal organisation - features, advantages and disadvantages Centralisation and decentralisation – factors, merits and demerits Departmentation and Delegation

Unit IV : Staffing

Meaning, Importance of Staffing Recruitment and its sources Selection procedure Distinction between Recruitment and Selection Employment tests and types of Interview

Unit V : Directing and Controlling

Meaning and Importance of directing Principles of Directing Leadership traits and Styles Motivation – Importance and Factors Co-ordination – Meaning, features and Importance Meaning and steps in controlling Essentials of a good control system

**S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus**

**Programme: T.Y. BAF Course: Management- II (Management Applications) Program Code:
Course Code:**

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : V

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. It will enable students to understand certain managerial skills with regards to marketing management, production management, human resource management, financial management.

Unit I : Marketing Management

Meaning and Definition of Marketing – 4 Ps of Marketing, Importance Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication Case studies based on the above topics **Unit**

II : Production Management

Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000 Inventory Management – Meaning and Methods Case studies based on the above topics

Unit III : Human Resource Management –

Meaning, Nature, Functions of Human Resource Management Human Resource Planning- Meaning, Process of Human Resource Planning Human Resource Development- Methods of Developing Human Resource Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal Employee retention Leadership- Traits, Styles Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory, Douglas MacGregor's Theory X and Theory Y Case studies based on the above topics

Unit IV : Financial Management

Meaning and Definition of Financial Management – Functions of Financial Management Capital Budgeting- Introduction, Importance and Process Capital Structure- Meaning, Factors affecting Capital Structure Capital Market – Meaning and Constituents – Functions Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options Case studies based on the above topics

S.P.Mandal's
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)
Syllabus

Programme: T.Y. BAF Course: Economics Paper – III (Indian Economy Program Code:
Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year : 2021-22

Semester : VI

Programme Outcomes:

1. It motivates students to do research work in the field of finance.
2. It motivates students to pursue higher studies like Chartered Accountancy, Cost Accountancy, MBA in Finance, Company Secretary, M.Com in Accountancy, ACCA (Association of Chartered Certified Accountants) etc.
3. It enhances student's communication skills, social skills, and computer skills as well. This programme also updates students with business & corporate laws and business economics.
4. It enables students to understand fundamentals of accounting, taxation, costing, financial management, auditing, management accounting etc.

Course Outcomes:

1. To acquaint the learners with the concepts like agricultural sector, industrial sector, service sector and external sector etc.

Unit I : Introduction Agricultural Sector

Introduction Demographic features- Poverty, Income inequality and Unemployment Urbanization and its effects Agricultural Sector Institutional Structure- Land reforms in India Technological changes in agriculture Agricultural pricing and agricultural finance Agricultural marketing National agricultural policy

Unit II : Industrial Sector

Growth and pattern of industrialization Industrial Policy of 1991. Public sector enterprises and disinvestment policy Small scale sector- problems and prospects

Unit III : Service Sector and External Sector Service Sector

Nature and scope of service industry Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry External Sector Structure and directions of Foreign trade India's Balance of payments since 1991 FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO

Unit IV : Money and Banking

Money market and its features Monetary policy of RBI Progress of commercial banking in India Development of capital markets SEBI and its functions

Question Paper Pattern

Internal Assessment

1. One Class Test (20 Marks)
Match the Column/ Fill in the blanks/
Multiple Choice Questions (1/2 Marks each) 05 Marks
Answer in One or Two Lines
(Concept Based Questions) (01 Marks each) 05 Marks
Answer in Brief (Attempt any Two of the Three)
(05 Marks each) 10 Marks
2. Active Participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities, articulation and exhibit of leadership qualities in organizing related academic activities. 05 Marks

Semester End Examination

Maximum Marks 75

Questions to be set: 05

Duration 2

½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particulars	Marks
Q.1	Objective Questions A. Sub Questions to be asked 10 and to be answered any 8. B. Sub Questions to be asked 10 and to be answered any 7. (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks)	15
Q. 2	Full Length Practical Question OR Full Length Practical Question	15 15
Q. 3	Full Length Practical Question OR Full Length Practical Question	15 15
Q. 4	Full Length Practical Question OR Full Length Practical Question	15 15
Q. 5	A. Theory Questions B. Theory Questions OR Short Notes – To be asked 05, To be answered 03	8 7 15

SYLLABUS AND PROGRAMME / COURSE OUTCOMES 2021-2022

S.P.Mandal'
KANKAVLI COLLEGE, KANKAVLI
(Affiliated to University of Mumbai)

Syllabus

Programme: F.Y.BAF.

Course: Financial Accounting-I

Design Program Code: 2C00451

Course Code: UA_FFSI.1

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-22

Semester : I

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
- 4) Work at both individual and team level. • To arouse students' interest in research.

Course Outcomes:

- 1) Solve practical problems regarding Inventory Valuation by FIFO and Weighted Average Method.
- 2) Classify in considering features of various transactions and able to apply structure of Final Accounts in proper manner.
- 3) Accounting of Departmental Stores.
- 4) Understood application of Hire purchase transactions in real life as regular transaction in the society.

UNIT I - Accounting Standards Issued by ICAI and Inventory Valuation •

Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards
Various AS: AS - 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS - 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS - 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations • Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS - 2: FIFO and Weighted Average Method 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.

UNIT II- Final Accounts •

Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)

UNIT III-**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 and Loss Account and Balance Sheet

UNIT IV-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)

Text book:

- 1) Financial Accounting – I (Manan Publication)
- 2) Financial Accounting – I (Sheth Publication)

Additional References:

- 1) Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
- 2) *Alien, R.K.(1970) Organisational Management through Communication.*
- 3) *Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.*
- 4) *Aswalthapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.*
- 5) *Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.*

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Syllabus

Programme: F.Y.BAF.

Course: Financial Management -I

ProgramCode: 2C000451

Course Code: UA_FFSI.3

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year:2021-2022

Semester :I

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research

Course Outcomes:

- 1) Understand the concept of financial management.
- 2) Understand different concept of valuation.
- 3) Calculate various leverages on their own.
- 4) Easily identify various sources of finance. Calculate cost of capital of the various firms

UNIT I-Introduction to Financial Management

Introduction
Meaning
Importance
Scope and Objectives
Profit vs Value Maximization

UNIT II-Concepts in Valuation

The Time Value of Money
Present Value Internal Rate of Return Bonds Returns
The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding.

UNIT III-Leverage

Introduction EBIT & EPS Analysis
Types of Leverages: Operating Leverage,
Financial Leverage & Composite Leverage
Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)

UNIT -IV Types of Financing Introduction

Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance.

UNIT -V Cost of Capital

Introduction Definition and Importance of Cost of Capital
Measurement of Cost of Capital WACC (Including Practical Problems)

Text book:

- 1) Financial Management - I (Manan Publication)
- 2) Financial Management - I (Sheth Publication)

Additional References -

- 1) *Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi*
- 2) *Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi*
- 3) *Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi*

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Syllabus**Programme: S.Y.BAF.****Course: Financial Accounting -III****ProgramCode: 2C00453****Course Code: UA_FFSIII.1**

(Asper the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022**Semester : III****Programme Outcomes:**

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research

Course Outcomes:

- 1) Understand difference in between single entry system and double entry system and practically able to linking up,
- 2) To prepare final accounts from incomplete record. Learn application of Branch Accounting for small branches by Debtor system and for big branches by stock and debtors system.
- 3) Understand transactions between Principal/ Manufacture and agent, able to apply consignment accounting regarding these transactions
- 4) Know basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire

UNITI- Partnership Final Accounts

based on Adjustment of Admission or Retirement / Death of a Partner during the Year Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when 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.

UNIT - II Piecemeal Distribution of Cash

Excess Capital Method only Asset taken over by a partner Treatment of past profits/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.

UNIT III- Amalgamation of Firms

Realization method only Calculation of purchase consideration Journal/ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding : Common transactions between the amalgamating firms

UNIT IV- Conversion / Sale of a Partnership Firm into a Ltd. Company

Realisation method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company.

UNIT V-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.

Text book:

- 1) Financial Accounting - III (Manan Publication)
- 2) Financial Accounting - III (Sheth Publication)

Additional References

- 1) Advance Accounts by Shukla and 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 and Co. Ltd., Mumbai
- 4) Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

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Syllabus

Programme: S.Y.BAF.

ProgramCode: 2C00453

Course: Cost Accounting - II

Course Code: UA_FFSIII.2

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022

Semester : III

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research

Course Outcomes:

- 1) Solve cost sheet problems and acquired skill of application of cost sheet One of the important techniques to determine prices.
- 2) Find reasons of distinction between financial accounting and cost accounting and to solve practical problems.
- 3) Apply calculation of pricing of large size contract by contract costing and to solve practical problems.
- 4) Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.

UNIT I- Classification of Costs and Cost Sheet

Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet.

UNIT II-Reconciliation of cost and financial accounts

Practical problems based on reconciliation of cost and Financial accounts.

UNIT III-Contract Costing

Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems.

Unit IV- Process Costing

Process loss, Abnormal gains and losses, Joint products and by products.

Excluding Equivalent units, Inter-process profit Practical problems Process Costing and joint and by products

Text book:

- 1) Cost Accounting - II (Manan Publication)
- 2) Cost Accounting - II (Sheth Publication)

Additional References:

- 1) Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 2) Cost Accounting by Jawaharlal Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 3) Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- 4) Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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Syllabus

Programme: T.Y.BAF.

Course: Cost A/c -IV

ProgramCode: 2C00453

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022

Semester : VI

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research

Course Outcomes-

- 1) Solve cost sheet problems and acquired skill of application of cost sheet One of the important techniques to determine prices.
- 2) Find reasons of distinction between financial accounting and cost accounting and to solve practical problems.
- 3) Apply calculation of pricing of large size contract by contract costing and to solve practical problems.
- 4) Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.

Unit I - Budgeting and Budgetary Control

Meaning & objectives, Advantages and limitations of budgets

Functional budgets, fixed and flexible budgets

Zero based budgeting, performance budgeting

Practical problems of preparing flexible budgets and functional budgets

Unit II- 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

Cost Volume and Profit Analysis

Break even analysis meaning and graphic presentation

Margin of safety

Key factor

Practical problems based on using the marginal costing formulae and key factor

Unit III- Managerial Decision Making

Make or buy

Sales mix decisions

Exploring new markets

Plant shut down decision

Practical problems

UNIT IV- Standard Costing and Variance Analysis

Preliminaries in installing of a standard cost system

Material Cost variance

Labour cost variance

Variable overhead variances

Fixed Overhead variances

Sales variances

Profit variances

Practical problems

Text book:

- 1) Cost Accounting-IV (Manan Publication)
- 2) Cost Accounting-IV (Sheth Publication)

Additional References:

- 1) Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 2) Cost Accounting by Jawaharlal Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 3) Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- 4) Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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Syllabus

Programme: F.Y.BAF.

Course: Financial Accounting - II

Program Code: 2C00452

Course Code: UA_FFSII.2

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-202

Semester : II

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research

Course Outcomes:

- 1) Understand difference in between single entry system and double entry system and practically able to linking up, to
- 2) prepare final accounts from incomplete record. Learn application of Branch Accounting for small branches by Debtor system and for big branches by stock and debtors system.
- 3) Understand transactions between Principal/ Manufacturer and agent, able to apply consignment accounting regarding these transactions.
- 4) Know basic principles of insurance and able to calculate fire insurance claim regarding goods lost by fire

Unit I - Accounting from Incomplete Records

Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)

Unit II- Consignment Accounts

Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal/Abnormal Losses)

Unit III - Branch Accounts

Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method

UNIT IV -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

Text book:

- 1) Financial Accounting - II (Manan Publication)
- 2) Financial Accounting - II (Sheth Publication)

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Additional References:

- 1) *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- 2) *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- 3) *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- 4) *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*

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Syllabus

Programme: T.Y.BAF.

Course: Cost A/c - III

Program Code:

Course Code:

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022

Semester : V

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research

Course outcomes-

- 1) Solve cost sheet problems and acquired skill of application of cost sheet One of the important techniques to determine prices.
- 2) Find reasons of distinction between financial accounting and cost accounting and to solve practical problems.
- 3) Apply calculation of pricing of large size contract by contract costing and to solve practical problems.
- 4) Apply technique of determination of price at the time of running manufacturing process by process costing in practical manner.

Unit I - Uniform Costing and Inter -Firm Comparison

Uniform costing

Meaning of and need for Uniform costing

Essentials for success of Uniform costing

Advantages and limitations of Uniform costing

Areas of Uniformity, Uniform cost manual

Inter Firm Comparison

Pre-requisites of inter firm comparison; Advantages and limitations

Practical problems

UNIT II- Integrated System and Non- integrated System of Accounts**Integrated System**

Meaning; Features, Advantages and Disadvantages

Journal Entries and Preparing Integrated Ledgers.

Practical problems

Non-Integrated system

Meaning; Features, Advantages and disadvantages

Journal entries and Preparing Cost Control Accounts

Practical problems

UNIT III- Operating Costing

Meaning of operating costing; Determination of per unit cost ; Pricing of services

Collection of costing data

Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service

UNIT IV-

Process Costing - Equivalent units of Production and Inter Process Profit

Valuation of Work in progress and Equivalent production (FIFO Method and

Weighted Average Method))

Inter Process transfer at Profit

Practical problems

Unit V- Activity Based Costing System

Activity Based Costing - Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

Text book:

- 1) Cost A/c - III (Manan Publication)
- 2) Cost A/c-- III (Sheth Publication)

Additional References:

- 1) Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 2) Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 3) Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- 4) Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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Syllabus

Programme: F.Y.BAF.

Course: Innovative Financial Services

ProgramCode: 2C00452

Course Code: UA_FFSII.3

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022

Semester : II

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
 - 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
 - 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
 - 4) To arouse students' interest in research
- At the end of this course students

Course Outcomes:

- 1) At the end of this course students should be able to know the scenario of the financial service sector in India.
- 2) The various services offered, the procedures, criteria, eligibility, need of availing such services.
- 3) The students would also understand the issue management & securitization process, the background of the stock market operations.
- 4) The Syllabus also provides a good understanding of Credit Rating Agencies & consumer finance.

Unit I - Introduction to Traditional Financial Services

a) Financial Services: • Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework b) Factoring and Forfaiting: • Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. c) Bill Discounting: • Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.

Unit II- Issue Management and Securitization

a) Issue Management and Intermediaries: • Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue b) Stock Broking: • Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading c) Securitization: • Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization

Unit III- Text book Financial Services and its Mechanism

a) Lease and Hire-Purchase: • Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. • Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase. b) Housing Finance: • Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India - Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies: c) Venture Capital: Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario.

UNIT IV-Consumer Finance and Credit Rating

a) Consumer Finance: • Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance b) Plastic Money: • Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. • Smart Cards- Features, Types, Security Features and Financial Applications c) Credit Rating: • Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating

Text Books :

Innovative Financial services (Manan Publication)

Additional References:

- 1) IM Pandey, Financial Management, Vikas Publishing House Ltd.
- 2) Khan M.Y., Financial Services, Mc Graw Hill Education.
- 3) Dr.S.Gurusamy, Financial Services, Vijay Nicole Imprints.
- 4) Financial Market and Services, E, Gordon and K. Natrajan, Himalaya Publishing House

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Syllabus

Programme: S.Y.BAF. Course: Financial Accounting - IV

ProgramCode: 2C00454 Course Code: UA_FFSIV.1

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022

Semester : IV

Programme Outcomes:

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
 - 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
 - 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
 - 4) To arouse students' interest in research
- At the end of this course students

Course Outcomes:

- 1) Apply to formats of Company Final Accounts as per Indian Company's Act, 2013 in practical manner with notes to accounts.
- 2) Understand provisions regarding redemption of preference shares as per Company's Act, 2013 and applying practically to solve practical problems.
- 3) Understand various types of redemption of debentures and preference share also they are able to understand provisions regarding redemption of debentures.
- 4) Apply conversion of foreign currency into Indian currency when, to solve practical problems about foreign branches.
- 5) Classify appropriate basis for allocation regarding Profit Prior to Incorporation and applying when, to solve practical problem.

Unit I- Preparation of Final Accounts of Companies

Relevant provisions of Companies Act related to preparation of 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)

Unit II -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) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares

Unit III-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 instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)

UNIT IV - 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.

UNIT V- Foreign Branch

Conversion as per AS 11 and incorporation in HO accounts-

Text book:

- 1) Financial Accounting - IV (Manan Publication)
- 2) Financial Accounting - IV (Sheth Publication)

Additional References:

- 1) Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- 2) Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- 3) Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal,
- 4) Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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Syllabus**Programme: S.Y.BAF****Course: Management Accounting - II****Program Code: 2C00454****Course Code: UA_FFSIV.2**

(As per the Credit Based Semester and Grading System with effect from the academic year 2016-17)

Year: 2021-2022**Semester : IV****Programme Outcomes:**

- 1) To develop fundamental knowledge about the fields of finance, accountancy, audit, taxation, law, technology and innovative practices by adopting learner centric pedagogy.
- 2) To motivate students to pursue higher studies such as chartered accountancy, cost accountancy, Bachelor of Accounts & Finance (B.A.F) (Programme) chartered financial analyst, Business administration and company Secretaryship.
- 3) To nurture students' ability to work as consultants.
Work at both individual and team level.
- 4) To arouse students' interest in research 1 At the end of this course students

Course Outcomes:

- 1) Understand the concept of management accounting.
Analyses and interpret financial statements.
- 2) Calculate various ratios from the financial statements.
Do cash flow analysis.
- 3) Manage working capital requirement estimations of the firm.

Unit I- Introduction to Management Accounting-

Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting

Unit II- Analysis and Interpretation of Accounts

a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)

Unit III- Financial Statement analysis:

Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover.

UNIT IV- Cash Flow Analysis

Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only))

UNIT V-Working Capital Management

A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle Practical Problems

Text book:

- 1) Management Accounting - II (Manan Publication)
- 2) Management Accounting - II (Sheth Publication)

Additional References:

- 1) Management Accounting by I.m.Pandey, Vikas
- 2) Cost & Management Accounting by D.K.Mattal, Galgotia
- 3) Management Accounting by Khan & Jain, Tata Megaw
- 4) Management Management Accounting by I.m.Pandey, Vikas

Question Paper Pattern -

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-
A) Internal Assessment: 25 %

(Internal Assessment- Courses without Practical Courses)

1)

One class test (20 Marks)

Match the Column/ Fill in the Blanks/ Multiple Choice Questions

(½ Mark each) - 05 Marks

Answer in One or Two Lines (Concept based Questions)

(01 Mark each) - 05 Marks

Answer in Brief (Attempt Any Two of the Three)

(05 Marks each) - 10 Marks

2)

Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities

05 Marks

AND

Semester End Examination: 75 %

i) Duration: The examination shall be of 2 ½ Hours duration

ii) Theory question paper pattern

- There shall be five questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.
- (Detail question paper pattern has been given separately)

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

