As Per NEP 2020

University of Mumbai



Title of the program

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

Syllabus for B.COM (Accounting & Finance)

Semester – I & II

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

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

University of Mumbai



(As per NEP 2020)

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

5	Scheme of Examination R:	60% I	Internal External, Semester End Examination idual Passing in Internal and External ination			
6	R: Standards of Passing	40%				
7	Sem. I & II Credit Structure R:	Attac	hed herewith			
8	Semesters	A B	Sem I & II Sem I, II, III& IV			
		С	Sem I, II, III, IV, V & VI			
		D	Sem I, II, III, IV, V, VI, VII & VIII			
		Е	Sem I, II, III, IV, V, VI, VII & VIII			
9	Program Academic Level	A	4.5			
		В	5.0			
		С	5.5			
		D	6.0			
		Е	6.0			
10	Pattern	Seme	ster			
11	Status	New				
12	To be implemented from Academic Year Progressively	From	Academic Year: 2024-25			

Sign of the BOS Dr. Arvindkumar Shankarlal Luhar Board of Studies: B.Com (Accounting & Finance) Sign of the Offg. Associate Dean Dr. Ravikant Balkrishna Sangurde Faculty of Commerce Sign of the Offg. Associate Dean Prin. Kishori Bhagat Faculty of Management Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

Preamble

1. Introduction

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

2. Aims and Objectives

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

3. Learning and Outcomes

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

PO:2 Learners will be equipped with strong analytical and data interpretation skills, enabling them to generate insightful financial reports, utilize accounting software effectively, and make informed financial decisions in a global context.

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

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

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

4. Any other point (if any)

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

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

Level	Sem ester	Major Mandatory	Electi ves	Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT , FP, CE P, CC, RP	Cum. Cr./ Sem.	Degree/ Cum. Cr
4.5	I	Financial Accounting-I (04) Auditing-I (02)			2+2	Vocational Skills in Accounting & Finance Paper I (02) Vocational Skills in Accounting & Finance Paper II (02)	AEC :2, VEC :2, IKS: 2	CC:2	22	UG Certificat 44
	R:	Financial Accounting - II (04) Auditing-II (02)	В	2	2+2	Vocational Skills in Accounting Paper –III (02) Vocational Skills in Accounting & Finance Paper –IV (02)	AEC :2, VEC :2	CC:2	22	
	Cu m Cr.	12	-	2	8	4+4	4+4+2	4	44	

Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Majorand Minor

Under Graduate Diploma in in Accounting & Finance

Credit Structure (Sem. III & IV)

Undergraduate Programs in University

Level	Sem ester		ajor	Minor	OE	VSC, SEC (VSEC)	AEC , VEC	OJT, FP,	Cum. Cr./	Degree/ Cum. Cr.
		Mandatory	Electi ves				,IKS	CEP, CC,RP	Sem.	
5.0		Financial Accounting- III (04) Cost Accounting- I (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –V (02)	AEC: 2	FP: 2 CC:2	22	UG Diploma 88
	R:		D					L		
		Financial Accounting- IV (04) Cost Accounting- II (04)		4	2+2	Vocational Skills in Accounting & Finance Paper –VI (02)	AEC: 2	CEP: 2 CC:2	22	
	Cu m Cr.	28		10	12	6+6	8+4+2	8+4	88	

Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continuewith Major and Minor

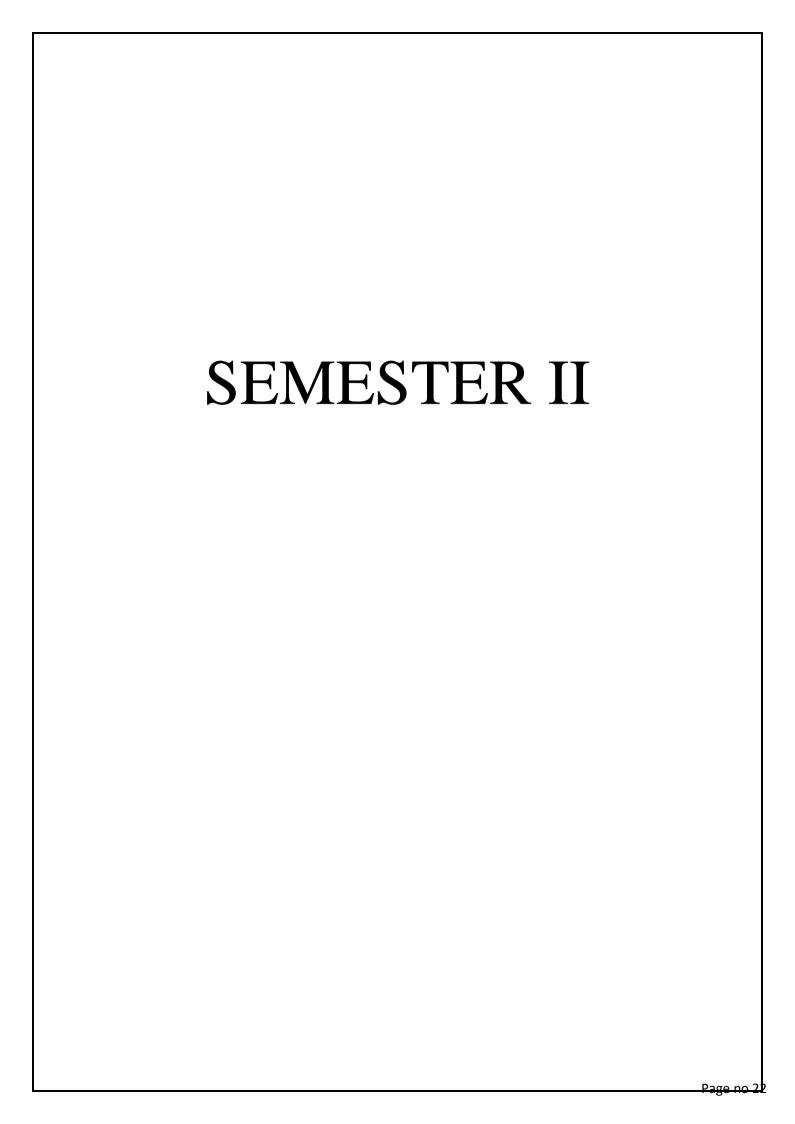
B.Com. (Accounting & Finance)

Credit Structure (Sem. V & VI)

Undergraduate Programs in University

	R:	E								
Level	Seme ster	Major Mandatory	Electives	Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IKS	OJT, FP, CEP, CC,RP	Cum. Cr./	Degree / Cum. Cr.
5.5	V	Financial Accounting V (04) Direct & Indirect Tax- I (Direct Tax) (04) Management Accounting I (02)	4	4	2+2	Vocationa 1 Skills in Accountin g& Finance Paper – VII (02)		FP/CEP :2	22	UG Degree 132
	R:	F						l		
	VI	Financial Accounting VI (04) Direct & Indirect Tax- II (Indirect Tax) (04) (04) Management Accounting II ((02)	4	4	2+2	9.6	9.4.2	OJT :4	22	
	Cu m Cr.	48	8	18	12	8+6	8+4+2	8+6+4	132	
	Exit	option: Award of UC	Degree in	Major with	132 cre	edits OR Con	tinue wit	th Major ar	nd Minor	•

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



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

Aims and Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

Module No	Content	No of Hours
1	Accounting from Incomplete Records	15
-	Introduction and meaning.	
	Problems on preparation of final accounts of Proprietary Trading	
	Concern (conversion method).	
2.	Consignment Accounts	15
	Introduction and Meaning.	
	 Accounting for consignment transactions. 	
	 Valuation of stock, Invoicing of goods at higher price. 	
	(excluding overriding commission, normal loss and abnormal loss).	
3.	Branch Accounts	15
	Introduction and Meaning.	
	Classification of branch.	
	Accounting for Dependent Branch not maintaining full books: Debtors	
	method and Stock & Debtors method.	
4	Fire Insurance Claim	15
	Introduction and Meaning.	
	Types of Losses- Loss of Life, Assets, Stock & Profit.	
	(Theoretical Aspects)	
	Computation of Loss of Stock by Fire.	
	Ascertainment of Claim as per the Insurance Policy.	
	(exclude loss of profit and consequential loss)	

Reference Books

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

Semester End External - 60 marks

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

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

Note

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

Continuous Evaluation: Internal (40 marks)

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

Time: 2:00 hrs

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

Aims and Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

Module	Content	No of
No		Hours
1	 Unit I: Auditing Techniques Test Check- Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be considered, When Test Checks can be used, Advantages, Disadvantages and Precautions. Audit Sampling- Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size - Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results, Auditors Liability in conducting Audit based on Sample. 	15
	 Internal Control- Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries, Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. 	
	Unit II: Reading of Ledger Account	
	Reading of Ledger like Purchase, Sales, Assets, Liabilities. P. D. D. Cook, Park [Provided Operations should be Asked on Parking of	
	 B/R, B/P, Cash Book [Practical Questions should be Asked on Reading of Ledger Accounts] 	05
	Unit III: Vouching	05
2.	 Audit of Income- Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received. Audit of Expenditure- Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense, Petty cash payment, Advertisement, Travelling Salesmen's Commission, Freight, Carriage and Custom Duties. 	
	 Unit IV: Verification Audit of assets: Plant & Machinery, Furniture, and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights. 	
	 Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits. 	05

Reference Books

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

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

Preface

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

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

Aims and Objectives

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

Learning Outcomes

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

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

Module No	Content	No of Hours
1. Understand the Significance of Forecasting in Finance	 the Significance of Forecasting Ethical considerations involved in financial forecasting. Types of Forecasting Techniques in Finance: Straight Line, Moving Average, Time series analysis, Sales Forecasting and Cash Budget. 	
2. Creating Forecasts using Excel.	 Trend analysis using excel. Calculation of moving averages and forecast function in excel. Forecasting Sales and Cash Budget using excel function. Evaluation of model using Mean Absolute Percentage Error. 	15

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

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

Reference Books

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

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

Preface

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

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

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

Aims and Objectives

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

Learning Outcomes

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

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

Module No	Content	No of Hours
1. Introduction to Data Visualization	 Meaning, Need, Importance and Principles of data visualization. Types of Financial Data Visualization: Line charts, Bar charts, Pie charts, histogram, scatter plot, area chart, radar chart and candlestick charts. (Need and when to use them) 	15
 Creating charts using excel. Creating and reporting data using Line charts, Bar charts, histogram, scatter plot, area chart, radar and candlestick charts with excel/ other tools. 		15

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

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

Reference books.

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

Letter Grades and Grade Points:

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

Signatures of Team Members

Name	College Name	Sign
Dr. Arvind Luhar	Ismail Yusuf College	D=12
Dr. Nishikant Jha	Thakur College of Science & Commerce	J
Dr.CA Mahesh Bhiwandikar	K.M.Agarwal College	
Dr. Neetu Kapoor	Bharat College	Control
Dr. Suresh Tukaram Nimbalkar	N.K.Varadkar College	
Dr. Ravindra Bambardekar	Keraleeya Samaj Model College	R3ombordeko
Dr.Navsin Mistry	M V Mandali's College of Commerce and Science	James James
Dr.Rajesh Mankani	Lala Lajpatrai College of Commerce and Economics	Rojesh L. Mankanj.
CS Dr Lalita Mutreja	Sahyadri Shikshan Seva Mandal's Arts and Commerce Collège Palghar	Salta Salta
Mr. Suraj Agarwala	B.K.Birla College (Empowered Autonomous)	Mes
Mr. Nirav Goda	Thakur College of Science & Commerce (Autonomous)	Sing Trylo

Appendix B

Justification for B.Com. (Accounting & Finance)

1.	Necessity for starting the course:	Mumbai is the financial capital of India, housing numerous financial institutions, banks, and multinational corporations. There is a constant demand for skilled professionals in accounting and finance to support these industries. The financial sector often faces skill gaps, and a dedicated program can help bridge these gaps by churning graduates with a strong foundation in accounting principles, financial analysis, and regulatory compliance. A Bachelor's program in Accounting and Finance can provide learners with the necessary knowledge and skills for a variety of roles such as accountants, financial analysts, auditors, and financial consultants. This can enhance employment opportunities for learners. The program can contribute to enhancing financial literacy among the general population by producing graduates who can educate others on financial matters, promoting responsible financial practices.
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have	Yes
	commenced from the academic year	
	2024-25 onwards	
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?	Yes
5.	To give details regarding the duration of the Course and is it possible to compress the course?	Course Duration: 4 years (as per NEP structure)
6.	The intake capacity of each course and no. of admissions given in the current academic year:	60 per division
7.	Opportunities of Employability / Employment available after undertaking these courses:	A Bachelor's degree in Accounting and Finance opens the door to a wide array of promising employment opportunities across diverse sectors. • Graduates can pursue careers as accountants, where they play a crucial role in preparing

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

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

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

Sign of the BOS Dr. Arvindkumar Shankarlal Luhar Board of Studies: B.Com (Accounting & Finance) Sign of the Offg. Associate Dean Dr. Ravikant Balkrishna Sangurde Faculty of Commerce

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

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

As Per NEP 2020

University of Mumbai



Syllabus for		
Basket of OE		
Board of Studies in Mathematics		
UG First Year Programme		
Semester II		
Title of Paper	Credits 2/ 4	
I) Financial Mathematics II 2		
From the Academic Year	2024-25	

Name of the Course: Financial Mathematics - II

Sr.	Heading	Particulars	
No			
1	Description the course:	This course offers a comprehensive	
	Including but not limited to:	exploration of finance and	
	including but not immed to:	statistical analysis. It covers	
		essential topics such as shares,	
		mutual funds, time series analysis,	
		and index numbers. Students learn	
		about shares and mutual funds,	
		including concepts like face value,	
		market value, and dividends, and	
		how to calculate net income	
		considering various factors.	
		Additionally, they delve into time	
		series analysis, where they explore	
		trend estimation methods like	
		Moving Average and Least	
		Squares, and forecasting techniques	
		using the Least Squares Method.	
		The significance of index numbers	
		in economic analysis is also	
		emphasized, providing students	
		with practical skills and knowledge	
		applicable to real-world scenarios	
		in finance and statistics.	
2	Vertical:	OE	
	, 02 02 04 04		
3	Type:	Theory	
4	Credits:	2 credits	
•	Ci cuitis.	(1 credit = 15 Hours for Theory or	
		30 Hours of Practical work in a	
		semester)	
5	Hours Allotted:	30 Hours	
6	Marks Allotted:	50 Marks	
7	Course Objectives (CO): (List the course objectives)		
'	This course takes a comprehensive look at impo		
	analysis. Students learn about the complexities of		
	mutual funds, as well as the principles of time		
	throughout this course.	series unarysis and mack numeers,	
		nd mutual funds including their types	
	CO1: To offer a thorough understanding of shares and mutual funds, including their types, components and calculations.		
	CO2: To learn the concepts of time series and index numbers, including trend estimation		
	methods and forecasting techniques.		
	CO3: To develop proficiency in calculating various index numbers and understanding		
	their significance in economic analysis.		
	CO4: To acquire skills in averaging prices through Systematic Investment Plan (SIP) and		
	interpreting its implications in mutual fund investments.		
8	Course Outcomes (OC):		
<u> </u>	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		

- After completion of the course, students will be able to.
- OC1: demonstrate a comprehensive understanding of financial instruments such as shares and mutual funds, enabling them to make informed investment decisions.
- OC2: calculate various index numbers, enabling them to measure price changes and cost of living accurately.
- OC3: apply statistical tools such as averaging prices through SIP in mutual fund investments, enhancing their practical understanding of financial markets.
- OC4: analyze time series data and estimating trends using appropriate statistical methods.
- OC5: develop the ability to forecast future trends using the Least Squares Method, enhancing their predictive capabilities.

9 Modules:-

Module 1: Shares and Mutual Funds:

- Concepts of shares, face value, market value, dividend, equity shares preferential shares, bonus shares, Simple examples.
- Mutual Funds, Simple problems on calculation of Net Income after considering entry load, dividend, change in Net Asset Value (N.A.V) and exit load.
- Averaging of price under the 'Systematic Investment Plan (S.I.P)'.

Module 2: Time Series and Index Numbers

- Concept and Components of time series. Estimation of Trend using Moving Average Method & Least Squares Method (only Linear Trend).
- Concept of Forecasting using Least Squares Method.
- Concept and uses of Index Numbers. Simple and Composite Index Nos. (unweighted, weighted).
- Laspeyre's Price Index No., Paasche's Price Index No., Fisher's Price Index No., Dorbish-Bowley's Index Number, Marshall and Edgeworth Index Number.
- Cost of Living Index No., Real Income

10 Text Books

- 1. Fundamentals of Mathematical Statistics, 12th Edition, S. C. Gupta and V. K. Kapoor, Sultan Chand & Sons, 2020.
- 2. Statistics for Business and Economics, 11th Edition, David R. Anderson, Dennis J. Sweeney and Thomas A. Williams, Cengage Learning, 2011.
- 3. Introductory Statistics, 8th Edition, Prem S. Mann, John Wiley & Sons Inc., 2013.

11 Reference Books

- 1. A First Course in Statistics, 12th Edition, James McClave and Terry Sincich, Pearson Education Limited, 2018.
- 2. Introductory Statistics, Barbara Illowsky, Susan Dean and Laurel Chiappetta, OpenStax, 2013.

Scheme of the Examination

The performance of the learners shall be evaluated into two parts.

- Internal Continuous Assessment of 20 marks for each paper.
- Semester End Examination of 30 marks for each paper.
- Separate head of passing is required for internal and semester end examination.

12	Internal Continuous Assessment: 40%
	Semester End Examination: 60%

Class Tests, presentations, projects, role play, creative writing, assignments etc. (at least 3)

Sr.	Particulars	Marks
No.		
1	A class test of 10 marks is to	10
	be conducted during each	
	semester in an Offline mode.	
2	Project on any one topic	05
	related to the syllabus or a	
	quiz (offline/online) on one	
	of the modules.	
3	Seminar/ group presentation	05
	on any one topic related to	
	the syllabus.	

Paper pattern of the Test (Offline Mode with One hour duration):

Q1: Definitions/Fill in the blanks/ True or False with Justification.

(04 Marks: 4 x 1).

Q2: Attempt any 2 from 3

descriptive questions. (06 marks: 2

× 3)

14 Format of Question Paper:

The semester-end examination will be of 30 marks of one hour duration covering the entiresyllabus of the semester.

Note: Attempt any TWO questions out of THREE.			
Q.No.1	Module	e Attempt any THREE out of FOUR .	
	1 and 2	(Each question of 5 marks)	
		(a) Question based on OC1/OC2	
		(b) Question based on OC3	
		(c) Question based on OC4	
		(d) Question based on OC5	
Q.No.2	Module	Attempt any THREE out of FOUR . 15 Mark	
	1 and 2	(Each question of 5 marks)	
		(a) Question based on OC1/OC2	
		(b) Question based on OC3	
		(c) Question based on OC4	
		(d) Question based on OC5	

Q.No.3	Module	Attempt any THREE out of FOUR .	15 Marks	
	1 and 2	(Each question of 5 marks)		
		(a) Question based on OC1/OC2		
		(b) Question based on OC3		
		(c) Question based on OC4		
		(d) Question based on OC5		

Sign of the BOS Chairman Dr. Bhausaheb S Desale The Chairman, Board of Studies in Mathematics Sign of the Offg. Associate Dean Dr. Madhav R. Rajwade Faculty of Science & Technology Sign of the Offg. Dean Prof. Shivram S. Garje Faculty of Science & Technology

AC – Item No. –

As Per NEP 2020

University of Mumbai



Syllabus for			
Basket of VES			
Board of Studies in Value Education			
UG First Year Programme	UG First Year Programme		
Semester	II		
Title of Paper	Credits 2		
I) Environmental Management & Sustainable Development -II			
From the Academic Year	2024-25		

Name of the Course: Environmental Management & Sustainable Development -II

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	This introductory course explores the interconnectedness of our environment and the challenges it faces. Designed for students from all faculties, it equips you with a foundational understanding of:
		 Ecosystems and biodiversity: Explore the intricate web of life on Earth and the importance of species diversity. Human impact: Analyse how human activities affect natural resources, climate, and pollution. Sustainability: Discover principles for living in harmony with the environment and meeting our needs without compromising future generations. Regardless of major, environmental awareness is crucial. This course empowers learner to: Become an informed citizen: Make responsible choices and advocate for environmental protection. Understand complex environmental issues: Gain a holistic view of challenges like climate change and pollution. Explore solutions and career paths: Discover potential careers in environmental management, conservation, or sustainable development.
2	Vertical:	Open Elective
3	Type:	Theory / Practical
4	Credit:	2 credits / (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: 1. To create and disseminate knowledge to the students about environmental problems at local, regional and global scale. 2. To introduce about ecosystems, biodiversity and to make aware for the need of	

conservation.

- 3. To sensitize students towards environmental concerns, issues, and impacts of human population.
- 4. To prepare students for successful career in environmental departments, research institutes, industries, consultancy, and NGOs, etc.

Course Outcomes:

- 1. Use principles of Environmental Science for explaining sustainable development and its related ethical concerns
- 2. Display scientific perspective for issues confronting our present day environment.
- 3. Analyze the national and global environmental issues relating air, water, soil, and land use, biodiversity, and pollution.
 - 4. Explain the Role of an individual in relation to human population and environmental pollution.
 - 5. Recognize the importance of collective efforts for environmental sustainability as reflected in various treaties, conventions and laws

9 Modules:-

8

Unit I: Environmental Pollution and Health (8 lectures)

Understanding pollution: Production processes and generation of wastes; Assimilative capacity of the environment; Definition of pollution; Point sources and non-point sources of pollution.

Air pollution: Sources of air pollution; Primary and secondary pollutants; Criteria pollutants-carbon monoxide, lead, nitrogen oxides, ground-level ozone, particulate matter and Sulphur dioxide; Other important air pollutants- Volatile Organic compounds (VOCs), Peroxyacetyl Nitrate (PAN), Polycyclic aromatic hydrocarbons (PAHs) and Persistent organic pollutants (POPs); Indoor air pollution; Adverse health impacts of air pollutants; National Ambient Air Quality Standards.

Water pollution: Sources of water pollution; River, lake and marine pollution, groundwater pollution; water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life.

Soil pollution and solid waste: Soil pollutants and their sources; Solid and hazardous waste; Impact on human health.

Noise pollution: Definition of noise; Unit of measurement of noise pollution; Sources of noise pollution; Noise standards; adverse impacts of noise on human health.

Thermal and Radioactive pollution: Sources and impact on human health and ecosystems.

Unit II: Environmental Management (7 lectures)

Introduction to environmental laws and regulation: Constitutional provisions- Article 48A, Article 51A (g) and other derived environmental rights; Introduction to environmental legislations on the forest, wildlife and pollution control.

Environmental management system: ISO 14001

Life cycle analysis; Cost-benefit analysis

Pollution control and management; Waste Management- Concept of 3R (Reduce, Recycle and Reuse) and sustainability; Ecolabeling /Ecomark scheme. Introduction to Millennium Development Goals, Sustainable Development Goals, & Mission Life.

Unit III: Environmental Treaties and Conventions (8 lectures)

- 1) Major International Environmental Agreements: Stockholm Conference on Human Environment,1972, Ramsar Convention on Wetlands, 1971, Montreal Protocol, 1987, Basel Convention (1989), Earth Summit at Rio de Janeiro,1992, Kyoto Protocol, 1997, Earth Summit at Johannesburg, 2002.
- 2) Major Indian Environmental Legislations: The Wild Life (Protection) Act, 1972; The Water (Prevention and Control of Pollution) Act, 1974; The Forest (Conservation) Act, 1980; The Air (Prevention and Control of Pollution) Act, 1981; The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002

Unit IV: Case Studies and Field Survey (7 lectures)

The students are expected to be engaged in some of the following or similar identified activities:

- Discussion on one national and one international case study related to the environment and sustainable development.
- Field visits to identify local/regional environmental issues, make observations including data collection and prepare a brief report.
- One student one tree initiative.
- Documentation of campus biodiversity.
- Campus environmental management activities such as solid waste disposal, water management, and sewage treatment.

10 Text Books

- 1. Ahluwalia, V. K. (2015). Environmental Pollution, and Health. The Energy and Resources Institute (TERI).
- 2. Central Pollution Control Board Web page for various pollution standards. https://cpcb.nic.in/standards/
- 3. Masters, G. M., & Ela, W. P. (2008). Introduction to environmental engineering and science (No. 60457). Englewood Cliffs, NJ: Prentice Hall.
- 4. Jørgensen, Sven Marques, Erik João Carlos and Nielsen, Søren Nors (2016) Integrated Environmental Management, A transdisciplinary Approach. CRC Press.
- 5. Barrow, C. J. (1999). Environmental management: Principles and practice. Routledge.
- 6. Theodore, M. K. and Theodore, Louis (2021) Introduction to Environmental Management, 2nd Edition. CRC Press.
- 7. Richard A. Marcantonio, Marc Lame (2022). Environmental Management: Concepts and Practical Skills. Cambridge University Press.
- 8. UNEP (2007) Multilateral Environmental Agreement Negotiator's Handbook, University of Joensuu, ISBN 978-952-458-992-5
- 9. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes. https://moef.gov.in/wp-content/uploads/2020/02/convention-V-16-CURVE-web.pdf
- 10. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes. https://moef.gov.in/wp-content/uploads/2020/02/convention-V-16-CURVE-web.pdf
- 11. India Code Digital repository of all Central and State Acts: https://www.indiacode.nic.in/
- 12. University Grants Commission, D.O.No.F. 14-5/2015(CPP-II) dated 2nd August1 2019.

12	Internal Continuous Assessment: 40%	Semester End Examination: 60%		
13	Continuous Evaluation through:			
	Quizzes, Class Tests, presentation, project,			
	role play, creative writing, Field Visits,			
	Case Studies, assignments, One Student			
	one tree initiative etc. (at least 4)			
14	Format of Question Paper: for the final exa	nmination		
	For OE: External - 30 Marks (2 Credits)			
	Internal - 20 Marks			
	Question Paper Format for 30 Marks			
	Format of Question Paper: 30 Marks per paper Semester End Theory Examination:			
	1. Duration - These examinations shall be of one hour and 30 minutes duration.			
	2. Theory question paper pattern:			
	There shall be 04 questions each of 10 marks out of which students will attempt ANY			
	THREE			

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

As Per NEP 2020

University of Mumbai



Syllabus for				
Basket of OE/ Minor/AEC				
Board of Studies in Data Science				
UG First Year Programme				
Semester II				
Title of Paper	Credits 2/ 4			
DS_Data Privacy and	2			
Security				
(Open Elective)[OE]				
From the Academic Year	2024-2025			

Name of the Course: DS_Data Privacy and Security

Sr.No.	Heading	Particulars	
1	Description the	This syllabus aimed to provide a comprehensive	
	course :	overview of data, its privacy and security. It covers	
	Including but Not	various aspects of data privacy and security to	
	limited to:	minimize the risk associated with an information	
		system.	
2	Vertical :	Open Elective	
3	Type:	Theory	
4	Credits :	2 credits (1 credit = 15 Hours for Theory)	
5	Hours Allotted :	30 Hours	
6	Marks Allotted:	50 Marks	
7	Course Objectives(C	0):	
	CO 1.To learn concept	s associated with data and data explosion.	
	CO 2. To understand t	he data privacy and its components.	
	CO 3. To learn types of	of data privacy attacks and laws associated.	
	CO 4. To explore differ	rent Vulnerabilities with Software and data.	
		ies for Analysing Information Risk	
	_	he use and applications of cyber security tools.	
		, , , , , , , , , , , , , , , , , , , ,	
8	Course Outcomes (O	C):	
		, sources and nature of data.	
		naking a data privacy policy.	
	OC 3. Ability to make and practise data protection strategies.		
	OC 4. Acquire knowledge of vulnerabilities.		
	OC 5. To manage the risks associated with data.		
	OC 6. To deploy data security and protection strategy with cyber security		
	tools.		
9	Module 1:		
	Concept of Data explo	sion, Nature of data, Causes of data explosion, Big	
	Data explosion.		
	Demographics and Un	iqueness of data and Data explosion.	
	Components of Data Privacy: confidentiality, integrity and availability.		
	Need of data privacy and its importance for business.		
	Concept of Data linking and Data profiling.		
		s: Stolen Information Ransomware, Password	
	Guessing, Recording Keystrokes, Phishing, Malware or Virus and		
	Distributed Denial of S		
	Data Protection policies for the use, monitoring, and management of data.		
	`	nce Portability and Accountability Act) components.	
	` `	tion Security in Healthcare Act) act.	
	Module 2:	I	
	Data security: Definition	·	
		ty: hardware security, software security, and legal	
	security.	and the Committee of the state	
	,	y policy: Organizational, system specific and issue	
	specific.		

	Software Vulnerabilities and its impact or	n data	
	Understanding the role of Data Privacy and Security for any organization		
	Cyber security Risk management: Risk identification, threat modelling and		
	preventive strategies		
	Process of FAIR analysis (Factor Analysis of Information Risk)		
	Different cyber security tools.		
10			
	"Cyber Security and Data Privac	y" by Krishan Kumar Goyal, Amit	
	Garg and Saurabh Singhal.		
	2. "Cyber Security and Digital Pri	vacy: A Universal Approach" by	
	Gaurav K. Roy. 3. "DATA PRIVACY" by Ashwin Ven	kataramanan Ashwin Shriram	
11	*	Kataramanan, Ashwin Shinam.	
''	Mastering Your Introduction to	Cyber Security" by Dr. Michael C	
	Redmond.		
	2. "Cybersecurity for Information	Professionals: Concepts and	
	Applications" by Hsia-Ching Chan	O ·	
	3. "Security and Data Storage Aspe		
	S. Deshpande , Subhash C. Shari	ma , Sateesh K. Peddoju	
	Weblinks	he and hings how do thay	
	1. https://compliancy-group.com/disha-and-hipaa-how-do-they-		
	compare/https://dataprivacymanager.net/8-best-online-resources-to-learn		
	more-about-data-privacy-security		
	3. https://safety.google/privacy/priva		
12	Internal Continuous Assessment: 40%	Semester End Examination:	
		60%	
13	Continuous Evaluation through:	Semester End Examination of	
	Class test of 1 of 15 marks	30 marks	
	Class test of 2 of 15 marks		
	Average of the two: 15 marks		
	Quizzes/ Presentations/ Assignments: 5		
	marks		
14	Total: 20 marks Format of Question Paper: (Semester	End Examination : 30 Marks	
'	Duration:1 hour)	LIG Examination . 30 Walks.	
	Q1: Attempt any two (out of four) from Module 1 (15 marks)		
	Q2: Attempt any two (out of four) from Modu		

Sign of Chairperson Dr. Mrs. R. Srivaramangai Ad-hoc BoS (Data Science)

Sign of the Offg. Associate Dean Dr. Madhav R. Rajwade Faculty of Science & Technology Sign of Offg. Dean, Prof. Shivram S. Garje Faculty of Science & Technology

University of Mumbai



Syllabus for			
Basket of Minor			
Ad- hoc Board of Studies in B. Com. (Management Studies)			
UG First Year Programme			
Semester II			
Title of Paper	Credits 2/ 4		
Industry and Service Management I (Basics of I & S)			
From the Academic Year	2024-25		

Sr. No.	Heading	Particulars
1	Description the course:	Management is not only an essence in all fields but it is a
	Including but not limited to:	prevalent tool in the hands of corporates to governments. From planning to controlling and from budgeting to reporting, all managerial elements are the most essential parts of daily life. So the learners need to know about all aspects from rural development to creating artificial intelligence. They will understand how to develop India, one of the fifth most powerful economies in the world. It is expected that the learners should learn how to develop our economy and management for the future generation from
		these managerial facets.
2	Vertical :	Major/Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System (Choose By √)
3	Type:	Theory / Practical
4	Credit:	2 credits
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	2. Apply industry analysis frag3. Evaluate the impact of variety	rent types of industries and their defining characteristics meworks to assess competitive landscapes ous factors on industry performance and service delivery models for optimal customer experience.

8 Course Outcomes:

- 1. Learners should Differentiate between various industry types and their characteristics
- 2. Identify the key factors influencing industry performance and competition
- 3. Understand the core principles of service management and customer experience
- 4. Analyse the challenges and opportunities unique to service businesses

9 Modules: -

Module 1: Basics of Industry Management

- a) Concept of Industry Management, Characteristics of IM, Types, Prose and Corns of Industry Management
- b) Industry Analysis: Framework of Porter's Five Forces, Industry Life Cycle, Technological advancement, Government regulations

Module 2: Basics of Service Management

- a) Concept of service and service Management, characteristics of services, importance of service industry
- b) Scope and Classification of services Specialized services, Customer services and Industrial services, Reasons for growth of service industry in India.

10 Text Books:

- Service Sector in India recent policy initiative a New century publication 2008
- A. Vijaykumar Service Sector management An Indian perspective Bhattacharjee, Jaico publishing House 2011.

Reference Books:

- Industry Analysis by Michael E. Porter
- Operations Management by Roberta F. Shang and Kenneth S. Meizer
- Competitive Strategy by Michael E. Porter
- Good Strategy Bad Strategy by Richard Rumelt
- Service marketing Temani V. K. Prism Publication
- Management of Service Sector Bhatia B. S. VP Publication

12	Internal Continuous Assessment: 40%	External, Semester End Examination Individual Passing in Internal and External Examination: 60%
13	Continuous Evaluation through:	
	Quizzes, Class Tests, presentation,	
	project, role play, creative writing,	
	assignment etc.(at least 3)	
14	Format of Question Paper: for the final example 1	mination
	External Paper Pattern (30 Marks)	
	Q1. Case Study Analysis	10 Marks
	Q2. Answer the following (Any One)	10 marks
	A	
	Or	
	В	
	Q3. Answer the following (Any One)	10 Marks
	A	
	Or	
	В	

Sign of the BOS Chairman Prof. Dr. Kanchan Fulmali BOS in BMS Sign of the Offg. Associate Dean Dr. Ravikant Balkrishna Sangurde Faculty of Commerce Sign of the Offg. Associate Dean Prin. Kishori Bhagat Faculty of Management Sign of the Offg. Dean Prof. Kavita Laghate Faculty of Commerce & Management

University of Mumbai



Syllabus for		
Basket of Minor		
Board of Studies in	HINDI	
UG First Year Programme		
Semester	II	
Title of Paper	Credits 2	
।) हिंदी कहानी : विकास और समीक्षा	02	
From the Academic Year	2024-2025	

Sr. No.	Heading	Particulars
1	Description the course:	हिंदी कहानी : विकास और समीक्षा
	Including but not limited to:	कहानी एक अत्यंत लोकप्रिय विधा है। प्रायः सभी पत्र-पत्रिकाओं में, पाठकीय माँग के फलस्वरूप, कहानियों का प्रकाशन किया जाता रहा है। देश की प्रत्येक भाषा में केवल कहानियों की पत्रिकाएँ संख्या में कम नहीं हैं। रहस्य, रोमांस, ज्ञान, संवेदना और साहस की कहानियों के अतिरिक्त उनमें जीवन को गंभीर रूप में प्रदर्शित करनेवाली कहानियाँ भी प्रकाशित होती हैं। साहित्यिक दृष्टि से इनका महत्व तो है ही, परंतु कहानी विधा जीवन के भावसंवेदन, जीवन-दृष्टि, आत्मविस्तार, जीवनानुभव हेतु भी अत्यंत महत्व रखती है। कहानी के उद्भव से लेकर समकालीन कहानियों की एक व्यापक श्रृंखला है जिसके कई पड़ाव हैं, स्तर हैं, श्रेणियां हैं जिससे कहानी की विशेषताओं के साथ कहानी कला उजागर होती है। व्यापक संदर्भों में कहानी विधा विद्यार्थियों के लिए जीवनानुभवों का समुच्चय प्रस्तुत करने के साथ, कहानी कला के कौशल को समृद्ध करेगी, इस दृष्टिकोण से शैक्षिक पाठ्यक्रम विद्यार्थियों के लिए अत्यंत लाभदायक सिद्ध होगा।
2	Vertical:	Minor
3	Туре:	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	

1. विद्यार्थियों को हिंदी कहानी के उद्भव से लेकर विकासक्रम का सम्पूर्ण अवलोकन का ज्ञान प्रदान करना। 2. विद्यार्थियों को हिंदी कहानी की विशेषताओं के साथ कहानी कला की अवधारणा स्पष्ट करना। 3. विद्यार्थियों को हिंदी कहानी के माध्यम से मानवीय संवेदना, सामाजिक सरोकार, मानवीय मूल्य, सांस्कृतिक समझ, राष्ट्रीयता का बोध एवं पर्यावरण संचेतना की जागृति करना। 8 **Course Outcomes:** 1. विद्यार्थियों को हिंदी कहानी के उद्भव से लेकर विकासक्रम का ज्ञान स्पष्ट होगा। 2. विद्यार्थियों को हिंदी कहानी की विशेषताओं के परिचय के साथ कहानी लेखन कला का कौशल प्राप्त होगा। 3. विद्यार्थियों को हिंदी कहानी के माध्यम से मानवीय संवेदना, मानवीय भाव, सामाजिक सरोकार, मानवीय मूल्य, सांस्कृतिक समझ, राष्ट्रीयता का बोध, आपसी सहयोग, मैत्री, उदारता के भाव एवं प्राकृतिक, पर्यावरण संचेतना का ज्ञान प्राप्त होगा। Modules (Per credit one module can be created) 01 क्रेडिट इकाई 1-15 व्याख्यान ०हिंदी कहानी की विकास यात्रा ०स्वतंत्रतापूर्व हिंदी कहानी ०स्वातंत्र्योत्तर हिंदी कहानी इकाई 2-01 क्रेडिट 10 15 व्याख्यान पुस्तक का नाम - कथायात्रा . प्रकाशक: वाणी प्रकाशन, दिल्ली संपादन: हिंदी अध्ययन मंडल, मुंबई विश्वविद्यालय, मुंबई निर्धारित कहानियाँ:-सुभागी -प्रेमचंद -कृष्णा सोबती सिक्का बदल गया घुसपैठिए -ओमप्रकाश वाल्मीकि आखिरी शर्त -मालती जोशी पाँचवां बेटा -नासिरा शर्मा -एलिस एक्का वनकन्या संदर्भ ग्रंथ-11

	1.हिंदी साहित्य का इतिहास, रामचंद्र शुक्ल			
	2.हिंदी साहित्य का इतिहास: युग और प्रवृतियां, शिवकुमार शर्मा			
	3.हिंदी कहानी का इतिहास (भाग 2) गोपाल राय, राजकमल प्रकाशन, नई दिल्ली			
	4.हिंदी कहानी का विकास, मधुरेश, लोक भारती प्रकाशन,	इलाहाबाद		
	5.हिंदी कहानी: पहचान और परख, इंद्रनाथ मदान, विश्वविद्य	ालय प्रकाशन, वाराणसी		
12	Internal Continuous Assessment: 40% External: Semester End Examination 60% Individual Passing in Internal and External Examination			
13	Continuous Evaluation through:	लिखित परीक्षा		
	आंतरिक परीक्षा : अंक 20	अंक : 30		
	 रचनात्मक कार्य/प्रकल्प इत्यादि 10 अंक 	समयावधि : 1 घंटा		
	 प्रस्तुति/परिसंवाद सहभागिता इत्यादि 05 अंक 			
	अकादिमक, व्यावसायिक एवं कौशल संवर्धन			
	गतिविधियाँ- 05 अंक			
14	Format of Question Paper: for the final exa लिखित	_		
	अंक : 30	समयावधि: 1 घंटा		
	प्रश्न 1) पहला प्रश्न अनिवार्य है। (संदर्भ, प्रसंग सहित व्याख्य	गा)		
	प्रश्न 2) शेष दो प्रश्नों में से किसी एक प्रश्न का उत्तर लिखिए	ए। 15 अंक		

Company.

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Syllabus for		
Basket of AEC		
Board of Studies in Marathi		
UG First Year Programme		
Semester	II	
Title of Paper	Credits	
लेखन कौशल्ये १- (कार्यालयीन लेखनव्यवहार आणि पत्रव्यवहार)	2	
From the Academic Year	2024-25	

Sr. No.	Heading	Particulars	
1	Description the course :	लेखन कौशल्ये१-	
	Including but Not limited to	(कार्यालयीन लेखनव्यवहार आणि पत्रव्यवहार)	
	Including but Not limited to :	लेखन ओळख ते लेखन कौशल्य हा बराच मोठा प्रवास आहे. वाचन आणि	
		लेखनाच्या सरावाने, लेखन कौशल्य विकसित करता येते. बहुतेक वेळा आपण	
		मिळवलेले ज्ञान हे लिखित स्वरूपात मांडावे लागते. त्यासाठी आपण लेखन	
		कौशल्याचे योग्य उपयोजन करतो. लेखन म्हणजे मजकूर तंतोतंत उतरवणे नव्हे.	
		एखादे निवेदन, वृत्त, निबंध, पुस्तकाची टिपणे, अर्ज यांसाठी लेखन आवश्यक	
		असते. कार्यालयीन पत्रव्यवहार, कार्यवृत्ते, नोंदी, जाहिरात, टिप्पणी ही सर्व	
		उपयोजित लेखन कौशल्ये आहेत. कार्यालयीन पत्रव्यवहार करणे हे एक	
		वेगळ्या प्रकारचे कौशल्य आहे. त्यातील काही उपयोजन कौशल्यांचा विचार	
		या अभ्यासपत्रिकेत अपेक्षित आहे. कार्यालयीन लेखन व्यवहार आणि	
		पत्रव्यवहार या अभ्यासपत्रिकेत शिकविला जाईल.	
2	Vertical :	Ability Enhancement Course	
3	Type:	Theory + Practical	
4	Credit:	02 (1 credit = 15 Hours for Theory in a semester)	
5	Hours Allotted :	30	
6	Marks Allotted:	50	
7	Course Objectives: (List some of the course objectives)		
	१. कार्यालयीन लेखन व्यवहार स्वरूप समजावून सांगणे.		
	२. कार्यालयीन पत्रव्यवहाराचे स्वरूप समजावून सांगणे.		
	३. प्रभावी कार्यालयीन लेखनासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्रांचा परिचय करून देणे.		
8	Course Outcomes: (List some of the course outcomes)		
	१. विद्यार्थ्यांना कार्यालयीन लेखन व्यवहारा		
	२. विद्यार्थ्यांना कार्यालयीन पत्रव्यवहाराचे स्वरूप समजेल.		
	३. प्रभावी कार्यालयीन लेखनासाठी आवश्यक असणाऱ्या तंत्रांचा विद्यार्थ्यांना परिचय होईल.		
9	Modules:- Per credit One module can be created		
	घटक एक घटक एक : कार्यालयीन लेखनव्यवहार -		
	१. जाहीर निवेदन आणि माहितीपत्रक		
	२. इतिवृत्त लेखन		
	३. टिप्पणी लेखन (६० मिनिटांच्या १५ तासिका) श्रेयांकन १.		

	घटक दोन : घटक दोन : पत्रव्यवहार -२		
	१.कार्यालयीन/प्रशासनिक पत्र		
	२. नोकरीसाठी अर्जलेखन		
	३. पत्रात्मक लेखन : नवी रूपे (शुभेच्छा	, निमंत्रण)	
	(६० मिनिटांच्या १५ तासिका) श्रेयांकन	१.	
10	Text Books: N.A.		
11	Reference Books: संदर्भसूची :		
	१. प्रशासनिक लेखन, भाषा संचालनालय, महाराष्ट्र श	ासन, मुंबई, १९६६	
	२. भाषिक सर्जन आणि उपयोजन, राजन गवस, अरुण	शिंदे, गोमटेश्वर पाटील, दर्या प्रकाशन, पुणे, २०१२	
	३. परब प्रकाश, व्यावहारिक मराठी, मिथुन प्रकाशन, डोंबिवली पूर्व, मुंबई, १९८९		
	४. नाईक सदानंद, राजभाषा मराठी, व्यावहारिक मराठी, प्रका-नागरी सेवा प्रबोधिनी, मुंबई, २००२		
	५. तावरे स्नेहल (संपा.), व्यावहारिक मराठी, स्नेहवर्धन प्रकाशन, पुणे,चौथी आवृत्ती, २०११		
	६. केतकी मोडक, संतोष शेणई, सुजाता शेणई (संपा.), उपयोजित मराठी, पद्मगंधा प्रकाशन, २०१२		
	७. नसीराबादकर ल. रा., व्यवहारिक मराठी, भाषा विकास संशोधन संस्था, कोल्हापूर २०२३		
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination	
13	Continuous Evaluation through:	अंतर्गत चाचणी परीक्षा : २० गुण	
	Quizzes, Class Tests, presentation, project, role play, creative writing, assignment etc.(at least 3)	चाचणी परीक्षा /लेखी/ ऑनलाईन/ प्रकल्प/ गृहपाठ - २० गुण	
14	Format of Question Paper: for the final exar	mination	
	बहिर्गत परीक्षा ३० गुण (वेळ एक तास)		
	 एकूण तीन प्रश्न विचारावेत. 		
	 प्रत्येक घटकावर अंतर्गत पर्याय असलेले प्रत्येव 	ती १० गुणांचे दोन प्रश्न विचारावेत.	
	 तिसरा प्रश्न हा घटक १ आणि २ वर आधारित 	अंतर्गत पर्यायासह दोन टीपा/लघुप्रश्न स्वरूपाचा असावा.	

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Title of the Program

Co-Curricular Course NATIONAL SERVICE SCHEME

SEM I & SEM II

Syllabus for Two Credit

(With effect from the academic year 2024-25)

UNIVERSITY OF MUMBAI National Service Scheme

1.1 Preamble:

Students in the National Service Scheme are better able to comprehend all the most recent ideas. These courses include an Introduction to National Service Scheme that covers the concept of social services, which are a variety of public services meant to offer support and help to targeted specific groups, most often the underprivileged. They could be offered by individuals, autonomous, private entities, or under the management of a government body.

1.2 Objectives of the Course:

- 1. To Introduce National Service Scheme to learners and explain how it is used in current social studies.
- 2. To make the students aware of the need of having a foundation in social science and NSS.
- 3. To introduce students to social concepts and issues in society, as well as to get involved in resolving social issues.

1.3 Learning Outcomes of the Course: The students will be able to

- 1. The course will help students comprehend the foundations of the National Service Program.
- 2. To understand the unique camping program.
- 3. Students will learn about the regular activities of NSS.

1.4. Programme Specific Outcomes:

- 1. Students will be familiar with NSS fundamentals and history, particularly as they pertain to social work.
- 2. Students will recognize NSS and its ongoing operations.

1.5 Programme Outcomes:

- 1. Students will comprehend fundamental ideas and facts about the National Service Program.
- 2. Students will learn the essentials of NSS-related procedures.
- 3. Students will learn social work skills (such as Voter Awareness, Campus Cleanup, Tree Plantation, and Rallies).
- **1.6 Modes of Internal Evaluation:** Assignment, Tutorial, Presentation, MCQs via Google, Field Visits, any other suitable mode along with marks for Attendance of the students.

UNIVERSITY OF MUMBAI Semester II NSS CC

Sub: - Leadership and Community Engagement

Credits: 02 Marks: 50

Number Title of the Unit Leadership & Personality development: Meaning, definition, qualities, and characteristics of	Lecture 15	Credits
Meaning, definition, qualities, and characteristics of	15	
a Leader. Meaning of personality, Dimensions of personality. Personality and Leadership nexus. Universal Human Values and Ethics for youths Sustainable Development Goals		
Activity Based Programmes (Suggestive list given below. Colleges can plan various social activities for learners and make a detailed report) Activities can be conducted throughout the academic year . Evaluation will be based on record keeping of the attendance of the learner. Shramadhan – Plantation, Cleaning, Watering, Weeding, Any other activities. Awareness Programmes – Seminar, Workshops, Celebration of National and International days, Personality Development Programmes, Group Activities, etc., Rally,Visit to Adopted villages, SwatchathaProgramme, Visit and Conserving Ancient monuments and heritage site, Socio Economic Survey of village/slum, Nature Camp, Environmental Education, Women Empowerment Programme, Health Camps, Blood grouping awareness and Blood donation, Legal awarenessProgramme, Literacy Programme, Water Conservation Programme,One Day Special Camp in a village (preferably in adopted village/Adopted areas/Slums/MR Schools etc).	30	

Note:

- 1. Above Paper will be exempted if the learner is involved in NSS as Volunteer and Successfully completes 60 hours in each Semester.
- 2. If learner as a NSS Volunteer attends any Camps at National/State/University/District/College Special Camp will be exempted from either Sem II OR Sem IV Paper provided they produce Certificate of Participation or Attendance in Camp certified by the Programme Officer.

Evaluation Pattern

Internal Assessment

Assessment Criteria	Marks
Assignment / Project / Quiz/Presentations	10
Attendance, Class and Activity Participation	10
Total	20

	Total			20
		External Assess Question Paper 1		
Time: 1:00 Hou	rs			Total Marks: 30
Introduction:- I	. All questions ar	re compulsory.		
	2. Figure to the I	Right indicates full	marks.	
	3.Draw neat labe	eled drawings where	ever necessary.	
- /	.	noosing the correct of Objectives questi		w 06 marks.
1. a)	b)	c)	d)	
1. a) 2. a)	b) b)	c) c)	d) d)	
2. a) Q.2) Short Note	,	c)	,	06marks
2. a) Q.2) Short Note 1.	b)	c)	,	06marks
2. a) Q.2) Short Note 1. 2.	b)	c)	,	06marks
2. a) Q.2) Short Note 1.	b)	c)	,	06marks
2. a) Q.2) Short Note 1. 2. 3. 4.	b) es . (Any Two out	c)	d)	
2. a) Q.2) Short Note 1. 2. 3. 4.	b) es . (Any Two out	c) t of Four)	d)	
2. a) Q.2) Short Note 1. 2. 3. 4. Q.3) Answer the 1. 2.	b) es . (Any Two out	c) t of Four)	d)	
2. a) Q.2) Short Note 1. 2. 3. 4. Q.3) Answer the 1. 2. 3.	b) es . (Any Two out	c) t of Four)	d)	
2. a) Q.2) Short Note 1. 2. 3. 4. Q.3) Answer the 1. 2.	b) es . (Any Two out	c) t of Four)	d)	

References:

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- 3. National Service Scheme Manual, Govt. of India
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- 7. Tarachand, History of the Freedom Movement in India Vol.II
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