



NAGINDAS KHANDWALA COLLEGE OF COMMERCE, ARTS AND
MANAGEMENT STUDIES

(AUTONOMOUS)
AFFILIATED TO MUMBAI UNIVERSITY

DEPARTMENT OF COMMERCE
BACHELOR OF ACCOUNTING AND FINANCE (B.A.F)

SYLLABUS- FIRST YEAR (SEM. I & SEM.II)



Nagindas Khandwala College of Commerce, Arts and Management Studies
(Autonomous)
Affiliated to Mumbai University
B. Com in Accounting & Finance (BAF)
SCHEME OF INSTRUCTION AND EXAMINATIONS
For Students Admitted from A.Y. 2016-2017 & Onwards

FYBAF - Semester I							
Course Code	Course	Hrs. of Instruction / week	Exam Duration (Hours)	Maximum Marks			Credits
				CIE	SEE	Total	
1611UAFBC	Part 1 Business Communication – I	3	2 ½ hrs	25	75	100	3
1612UAFFC	Foundation Course -I	3	2 ½ hrs	25	75	100	2
1613UAFBV	Core 1: Commerce (Business Environment) -I	3	2 ½ hrs	25	75	100	3
1614UAFBE	Core 2: Business Economics– 1	3	2 ½ hrs	25	75	100	3
1615UAFFA	DSE (Core) 1: Financial Accounting- Elements of FA -I	3	2 ½ hrs	25	75	100	3
1616UAFC A	DSE (Core) 2: Cost Accounting (Introduction and Elements of Cost) – I	3	2 ½ hrs	25	75	100	3
1617UAFF M	DSE (Allied) 1: Financial Management (Introduction to Financial Management) -I	3	2 ½ hrs	25	75	100	3
	Total	21					20



152

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SCHEME OF INSTRUCTION AND EXAMINATIONS
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SEMESTER-I

Course Code: 1611UAFBC	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	Total	
P1 Business Communication-I	3	21/2	25	75	100	3

Sr.No.	Modules / Units
1.	Theory Of Communication Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given) Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing



2.	Obstacle to Communication in Business Communication Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4 Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour
3.	Business Correspondence Theory Of business Letter writing: parts, structure, layouts – full block, modified block, Semi-Block Principles of Effective Letter Writing and Principles of Effective Email Writing. Personnel Correspondence: Statement of Purpose, job application letter and resume, letter of acceptance of job offer, letter of Resignation [Letter of Appointment, promotion and termination, Letter of Recommendation (to be taught but not to be tested in the examination)]
4.	Language and Writing Skills Commercial Terms used in Business Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.] Activities <ul style="list-style-type: none">• Listening Comprehension• Remedial Teaching• Speaking Skills: Presenting a News Item, Dialogue and Speeches• Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.• Reading Comprehension: Analysis of texts from the fields of Commerce and Management



Reference Books

Business Communication - I

- Agarwal, Anju D(1989) *A Practical Handbook for Consumers*, IBH.
- Alien, R.K.(1970) *Organisational Management through Communication*.
- Ashley,A(1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Aswalthapa, K (1991)*Organisational Behaviour*, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) *Effective Credit Management*, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) *Modern Business Correspondence and Minute Writing*.
- Balan,K.R. and Rayudu C.S. (1996) *Effective Communication*, Beacon New Delhi.
- Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) *How to Write First Class Business Correspondence*, N.T.C. Publishing Group USA.
- Banerjee, Bani P (2005) *Foundation of Ethics in Mangement Excel Books 10.Businessworld Special Collector's Issue: Ethics and the Manager*
- Barkar, Alan(1993) *Making Meetings Work*, Sterling Publications Pvt. Ltd., New Delhi.
- Basu,C.R.(1998) *Business Organisation and Management*, T.M.H.New Delhi.
- Benjamin, James (1993) *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers, New York.
- Bhargava and Bhargava91971) *Company Notices, Meetings and Regulations*
- Black, Sam (1972) *Practical Public Relations*, E.L.B.S. London.
- Bovee Courtland,L and Thrill, John V(1989) *Business Communication*, Today McGraw Hill, New York, Taxman Publication.
- Burton, G and Thakur, (1995) *Management Today- Principles and Practices*. T.M.H.,New Delhi.
- Darrow, Richard, Forrstal, Dan and Coolman, Aubrey (1967) *Public Relations Handbook*, The Dartwell Co., Chicago.
- Dayal, Ishwar(9810) *Managing Large Organizations: A Comparative Study*.
- Drucher,P.F.((1970) *Technology, Management and Society*, Pan Books London.
- Drucher,P.F.((1974)*Management Responsibilities Practices*, Heinemann, London. 22.Eyre, E.C. (1985) *Effective Communication Made Simple*, Rupa and Co.Calcutta.



- Ecouse Barry, (1999), *Competitive Communication: A Rhetoric for Modern Business*, OUP.
- Fisher Dalmar, (1999), *Communication in Organisation*, Jaico Pub House, Mumbai, Delhi.
- Frailley, L.E. (1982) *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- French, Astrid (1993) *Interpersonal Skills*. Sterling Publishers, New delhi.
- 27 Fritzsche, David J (2005) *Business Ethics: A Global and Managerial Perspective* McGraw Hill
- Garlside, L.E. (1980) *Modern Business Correspondence*, McDonald and Evans Ltd. Plymouth.
- Ghanekar, A (1996) *Communication Skills for Effective Management*. Everest Publishing House, Pune.
- Graves, Harold F. (1965) *Report Writing*, Prentice Hall, New Jersey.
- Gupta, Anand Das (2010) *Ethics, Business and Society: Managing Responsibly* Response Books 32. Gupta, Dipankar (2006) *Ethics Incorporated: Top Priority and Bottom Line Response Books*
- Krevolin, Nathan (1983) *Communication Systems and Procedures for Modern Office*, Prentice Hall, New Jersey.
- Lesikar, Raymond V and Petit, John D. (1994) *Business Communication: Theory and Application*, Richard D. Irwin Inc. Illinois.
- Ludlow, Ron. (1995) *The Essence of Effective Communication*, Prentice, New Delhi.
- 36. M. Ashraf, Rizvi (2006) *Effective Technical Communication* Tata McGraw Hill
- Martson, John E. 1963) *The Nature of Public Relations*, McGraw Hill, New Delhi.
- Majumdar, P.K. (1992) *Commentary on the Consumer protection Act*, Prentice, New Delhi.
- McQuail, Denis (1975), *Communication*, Longman.
- Merrihue, William (1960) *Managing by Communication*, McGraw Hill, New York.
- 41. Mishra Rajiv K (2006) *Code of Conduct for Managers* Rupa Company
- Monippalli, M.M. (1997), *The Craft of Business Letter Writing*, T.M.H. New Delhi.
- Montagu, A and Matson, Floyd (1979) *The Human Connection*, McGraw Hill, New York.
- Murphy, Herta and Hilde Brandt, Herbert W (1984) *Effective Business Communication*, McGraw Hill, New York.
- Parry, John (1968) *The Psychology of Human Communication*.
- Parson, C.J. and Hughes (1970) *Written Communication for Business Students*, Great Britain.



- Peterson, Robert A and Ferrell, O.C (2005) *Business Ethics: New Challenges for Business Schools and Corporate Leaders* Prentice Hall of India Pvt., Ltd
- Phillip, Louis V. (1975) *Organisational Communication- The Effective Management*, Columbus Grid Inc. 49.. Ross, Robert D. (1977) *The Management of Public Relations*, John Wiley and Sons, U.S.A.
- Sadri Sorab, Sinha Arun and Bonnerjee peter (1998) *Business Ethics: Concepts and Cases* Tata McGraw Hill Public Company Limited
- Shekhar, R.C (1997) *Ethical Choices in Business Response Books*
- Stephenson, James (1988) *Principles and Practice of Commercial Correspondence*, Pilman and Sons Ltd. London.
- 53.. Shurter, Robert L. (1971) *Written Communication in Business*, McGraw Hill, Tokyo



P1 Foundation Course- I

Course Code: 1612UAFFC	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
P1 Foundation Course- I	3	2 1/2	25	75	100	3

Sr.No.	Modules / Units
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
2.	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. 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.
3.	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.



4.	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.

Reference Books

Foundation Course - I

- **Social and Economic Problems in India, Naseem Azad, R Gupta Pub (2011)**
- **Indian Society and Culture, Vinita Padey, Rawat Pub (2016)**
- **Social Problems in India, Ram Ahuja, Rawat Pub (2014)**
- **Faces of Feminine in Ancient , medivial and Modern India, Mandakranta Bose Oxford University Press**
- **National Humana rights commission- disability Manual**
- **Rural, Urban Migration : Trends, challenges & Strategies, S Rajagopalan, ICFAI- 2012**
- **Regional Inequilities in India Bhat L S SSRD- New Delhi**
- **Urbanisation in India: Challenges, Opportunities & the way forward, I J Ahluwalia, Ravi Kanbur, P K Mohanty, SAGE Pub (2014)**
- **The Constitution of India, P M Bakshi 2011**
- **The Problems of Linguistic States in India, Krishna Kodesia Sterling Pub**
- **Politics in India: structure, Process and Policy Subrata Mitra, Rouutlege Pub**
- **Politics in India, Rajani Kothari, Orient Blackswan**
- **Problems of Communilism in india, Ravindra Kumar Mittal Pub**
- **Combating communalism in India: Key to National Integration, Kawal Kishor Bhardwaj, Mittal Pub**



Business Environment - I

Course Code: 1613UAFBV	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
Core 1 Commerce (Business Environment)- I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	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
2.	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
3.	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
4.	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



Commerce (Business Environment) - Paper I

- *Business Environment Text and Cases* by M.B. Shukla, Taxman Publications, New Delhi
- *Global Economy and Business Environment* by Francis Cherunilam, Himalaya Publication House, Mumbai
- *Business Environment: Text and Cases* by Francis Cherunilam, Himalaya Publication House, Mumbai
- *Indian Economy* by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- *Essentials of Business Environment* by K. Aswathappa, Himalaya Publication House, Mumbai
- *Business Environment* by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Indian Economy* by Misra and Puri, Himalaya Publishing House, Mumbai
- *Entrepreneurial Development* by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- *Dynamics of Entrepreneurship* by Vasanta Desai, Himalaya Publishing House, Mumbai
- *Entrepreneurship and Small Development Business Management* by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- *Entrepreneurship* by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- *Management of Small-Scale Industries* by Vasant Desai, Himalaya Publishing House, Mumbai
- *Business and Government* by Francis Cherunilam, Himalaya Publishing House, Mumbai
- *Corporate Governance in India* by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
- *Corporate Governance: Principles, Policies and Practices* by A.C. Fernando, Pearson Education India, New Delhi



Business Economics - I

Course Code: 1614UAFBE	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
Core 2 Business Economics-I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1	Introduction
	<p>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,</p> <p>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	Demand Analysis
	<p>Demand Function - nature of demand curve under different markets</p> <p>Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p>Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods</p> <p><i>(numerical illustrations on trend analysis and simple linear regression)</i></p>
3	Supply and Production Decisions and Cost of Production
	<p>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.</p> <p>Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal</p>



162

	cost - Cost Output Relationship in the Short Run and Long Run (<i>hypothetical numerical problems to be discussed</i>), LAC and Learning curve - Break even analysis (<i>with business applications</i>)
4	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 (<i>topics to be taught using case studies from real life examples</i>) Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (<i>with practical examples</i>) Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (<i>case studies on how pricing methods are used in business world</i>)

Business Economics - Paper I

- Mehta, P.L.: *Managerial Economics – Analysis, Problem and Cases* (S. Chand & Sons, N. Delhi, 2000)
- Hirchey .M., *Managerial Economics*, Thomson South western (2003)
- Salvatore, D.: *Managerial Economics in a global economy* (Thomson South Western Singapore, 2001)
- Frank Robert.H, Bernanke. Ben S., *Principles of Economics* (Tata McGraw Hill (ed.3)
- Gregory Mankiw., *Principles of Economics*, Thomson South western (2002 reprint)
- Samuelson & Nordhas.: *Economics* (Tata McGraw Hills, New Delhi, 2002)
- Pal Sumitra, *Managerial Economics cases and concepts* (Macmillan, New Delhi, 2004)



**Financial Accounting -
Elements of Financial Accounting - I**

Course Code: 1615UAFFA	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
DSE (Core) 1 Financial Accounting -I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	Accounting Standards Issued by ICAI and Inventory Valuation <ul style="list-style-type: none"> • 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



2.	Final Accounts
	<ul style="list-style-type: none"> • Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue • Adjustments and Closing Entries • Final Accounts of Manufacturing Concerns (Proprietary Firm)
3.	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
4.	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)

Financial Accounting - Elements of Financial Accounting - Paper I

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Compendium of Statement and Standard of Accounting, ICAI*



- *Indian Accounting Standards*, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Company Accounting Standards* by Shrinivasan Anand, Taxman, New Delhi
- *Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi
- *Introduction to Financial Accounting* by Horngren, Pearson Publications, New Delhi
- *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi



166

**Cost Accounting -
Introduction and Elements of Cost - I**

Course Code: 1616UAFCA	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
DSE (Core) 2 Cost Accounting (Introduction and element of cost)-I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	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
2.	Material Cost
	Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3.	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4.	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads



Cost Accounting - Introduction and Element of Cost - Paper I

- *Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi*
- *Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta*
- *Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi*
- *Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana*
- *Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*



**Financial Management -
Introduction to Financial Management - I**

Course Code:1617UAFFM	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
DSE (Allied) 1 Financial Management (Introduction to financial management)-I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	Introduction to Financial Management and Types of Financing
	Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization Needs of Finance and Sources: Long Term, Medium Term and Short Term Long Term Sources of Finance Short Term Sources of Finance
2.	Concepts in Valuation
	The Time Value of Money Present Value Internal Rate of Return Bonds Return The Return from stock Annuity Techniques in Discounting Techniques of Compounding
3.	Leverage
	Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage and Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problem)



4.	Cost of Capital
	Cost of Capital A) Introduction B) Definition and Importance of Cost of Capital C) Measurement of cost of capital D) WACC (Including Practical Problems)

Financial Management (Introduction to Financial Management) - Paper I

- 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*
- *Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi*
- *Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi*
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi



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For Students Admitted from A.Y. 2016-2017 & Onwards

FYBAF - Semester II							
Course Code	Course	Hrs. of Instruction/ week	Exam Duration (Hours)	Maximum Marks			Credits
				CIE	SEE	Total	
1621UAFBC	Part 1 Business Communication - II	3	2 ½ hrs	25	75	100	3
1622UAFFC	Foundation Course -II	3	2 ½ hrs	25	75	100	2
1623UAFBL	Core 3: Business Law (Business Regulatory Framework) -I	3	2 ½ hrs	25	75	100	3
1624UAFBM	Core 4: Business Mathematics	3	2 ½ hrs	25	75	100	3
1625UAFFA	DSE (Core) 3: Financial Accounting (Special Accounting Areas) – II	3	2 ½ hrs	25	75	100	3
1626UAFAD	DSE (Core) 4: Auditing (Introduction and Planning) – I	3	2 ½ hrs	25	75	100	3
1627UAFTX	DSE (Allied)2: Taxation –I (Indirect Taxes II)	3	2 ½ hrs	25	75	100	3
	Total	21					20



SEMESTER-II

P1 Business Communication-II

Course Code: 1621UAFBC	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CI E	SEE	total	
P1 Business Communication-II	3	21/2	25	75	100	3

Sr.No.	Modules / Units
1.	Presentation Skills
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation
2.	Group Communication
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR
3.	Business Correspondence
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act



[Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]

4.	Language and Writing Skills
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarization: Identification of main and supporting/sub points Presenting these in a cohesive manner

Business Communication - Paper II

- Agarwal, Anju D(1989) A Practical Handbook for Consumers, IBH.
- Alien, R.K.(1970) *Organisational Management through Communication*.
- Ashley,A(1992) *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Aswalthapa, K (1991)*Organisational Behaviour*, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) *Effective Credit Management*, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) *Modern Business Correspondence and Minute Writing*.
- Balan,K.R. and Rayudu C.S. (1996) *Effective Communication*, Beacon New Delhi.
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- 175
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 - Phillip, Louis V. (1975) *Organisational Communication- The Effective Management*, Columbus Grid Inc. 49.. Ross, Robert D. (1977) *The Management of Public Relations*, John Wiley and Sons, U.S.A.



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- Shekhar, R.C (1997) *Ethical Choices in Business Response Books*
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- 53.. Shurter, Robert L. (1971) *Written Communication in Business*, McGraw Hill, Tokyo



172

P1 Foundation Course – II

Course Code: 1622UAFFC	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
P1 Foundation Course – II	3	21/2	25	75	100	3

Sr.No.	Modules / Units
1.	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.
2.	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
3.	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.
4.	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. 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

Foundation Course - II

- *A decade of economic reforms in India (The past, the present, the future)*-Edited by Raj Kapila and Uma Kapila, Academic Foundation (2002)
- *Impact of the policies of WTO on Indian agriculture* - S. Nehru, Serial Pub. (2012)
- *Privatisation of public enterprises – Emerging dimensions* – Edited by G.S. Batra, Narinder Kaur , Anmol Pub. (1995)
- *Economics of development* – Dwight Perkins, Steven Radelet, David Lindauer, Norton company (2006)
- *Industrial Policy and economic development in India (1947 -2012)* – Anup Chatterjee New Century Pub. (2012)
- *Globalisation and development of backward areas* – Edited by G. Satyanarayana New Century Pub. (2007)
- *Contemporary issues in globalisation – An introduction to theory and policy in India* Soumyen Sikder , Oxford University Press (2002)
- *Environmental Studies* – Dr. Vijay Kumar Tiwari , Himalayan Pub. (2010)
- *Ecology and environment* – Benu Singh, Vista International Pub. (2006)
- *Universal Human Rights : In theory and practice*, Jack Donnelly, (2014)
- *Stress Management* – Dr. N. Tejmani Singh ,Maxford books (2011)
- *Stress blasters* – Brian Chchester, Perry Garfinkel and others , Rodale Press (1997)



Business Law

Course Code: 1623UAFBL	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
Core 3 Business Law (Business Regulatory Framework)-I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	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
2.	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



3.	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
4.	Consumer Protection Act 1986
	(a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

Business Law - Business Regulatory Framework - Paper I

- *Indian Contract Act, Sales of Goods Act and Partnership Act* by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- *The Negotiable Instrument Act* by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai
- *The Principles of Mercantile Law* by Avtar Singh, Eastern Book Company, Lucknow
- *Business Law* by M.C. Kuchal, Vikas Publishing House, New Delhi
- *Business Law* by N.D. Kapoor, Sultan Chand and Sons, New Delhi
- *Business Law* by P.R. Chandha, Galotia, Dew Delhi



Business Mathematics

Course Code: 1624UAFBM	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
Core 4 Business Mathematics	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	Ratio, Proportion and Percentage
	Ratio- Definition, Continued ratio, Inverse Ratio, Proportion - Continued proportion, Direct proportion, Inverse proportion, Variation - Inverse variation, Joint variation Percentage- Meaning and computation of percentage
2.	Profit and Loss
	Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage
3.	Interest and Annuity
	Simple interest, compound interest, Equated monthly instalments, reducing balance and flat rate of interest Annuity immediate- present value and future value Stated annual rate and effective annual rate
4.	Shares and Mutual Fund
	Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares, Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value



Business Mathematics

- *Mathematical Statistics* by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- *Business Mathematics and Statistics* by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- *Commerce Mathematics* by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- *Mathematics for Economics and Business* by J. Soper, Blackwell Publishing, U.S.A.
- *Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited*
- *Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons*
- *Business Mathematics: A P Verma, Asian Books Pvt. :Limited.*
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc□ Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook : By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.*
- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low□ priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.*
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- *Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc□ Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.*



Financial Accounting II

Course Code: 1625UAFFA	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
DSE(core)3 Financial Accounting (Special Accounting Areas)- II	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
2.	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses)
3.	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
4.	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss



Financial Accounting - Special Accounting Areas - Paper II

- *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts* by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advanced Accountancy* by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- *Modern Accountancy* by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- *Financial Accounting for Management* by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- *Financial Accounting* by P.C. Tulsian, Pearson Publications, New Delhi
- *Accounting Principles* by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- *Financial Accounting* by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi
- *Introduction to Financial Accounting* by Horngren, Pearson Publications, New Delhi
- *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- *Indian Mutual Funds Handbook* : By Sundar Shankaran, Vision Books, 2006, Sections 1.7, 1.8.1, 6.5 & Annexures 1.1 to 1.3.
- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus*: By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- *Mathematics for Business Economics*: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata McGraw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.



Auditing
(Introduction and planning)-I

Course Code: 1626UAFAD	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
DSE (Core) 4 Auditing (Introduction and planning)-I	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	Introduction to Auditing
	<ul style="list-style-type: none"> • Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit • Errors and Frauds Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting • Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit • Miscellaneous Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair • Accounting Concepts Relevant to Auditing Materiality, Going Concern



2.	Audit Planning, Procedures and Documentation <ul style="list-style-type: none"> • Audit Planning Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan • Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach • Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books • Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance
3.	Auditing Techniques <ul style="list-style-type: none"> • Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions. • Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample • Internal Control Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries • Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4.	Internal Audit <p>Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit</p> <p>Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>



Auditing - Introduction and Planning - Paper I

- *Contemporary Auditing* by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- *A Hand-Book of Practical Auditing* by B.N. Tandon, S. Chand and Company, New Delhi
- *Fundamentals of Auditing* by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- *Auditing: Principles and Practice* by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- *Auditing and Assurance for CA IPCC* by Sanjib Kumar Basu, Pearson Education, New Delhi
- *Contemporary Auditing* by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- *Fundamentals of Auditing* by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi



**Taxation -
Indirect Taxes - I**

Course Code: 1627UAFTX	Hours of instructions per week	Exam duration (hrs)	Maximum Marks			Credits
			CIE	SEE	total	
DSE (Allied) 2 Taxation-I (Indirect taxes I)	3	2 ½ hrs	25	75	100	3

Sr.No.	Modules / Units
1.	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction
	<ul style="list-style-type: none"> • Introduction Definitions Section: 2 (4) Businesses; 2 (8) Dealers; 2 (12) Goods; 2 (13) Importer; 2 (15) Manufacturer; 2 (20) Purchase Price; 2 (22) Resale; 2 (24) Sales 2 (25) Sales Price; 2 (27) Service; 2 (33) Turnover of Sales and Rule 3 Incidence of Levy of Tax Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax Payment of Tax and Recovery Section: 42 - Composition of Tax and Notification 1505/CR- 105/Taxation-1 Set Off, Refund, etc. Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2.	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16



3.	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61
4.	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest

Taxation - Indirect Taxes - Paper I

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann, New Delhi
- *Commentary on M.V.A.T. ACT, 2002* by M.S. Mathuria and Dilip Phadke by Maharashtra Sales Tax Vat News, Mumbai
- *Indirect Taxes* by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- Maharashtra Value Added Tax by Shah Shantilal, Snow White Publications Pvt. Ltd., Mumbai



Scheme of Evaluation

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 %

Question Paper Pattern (Internal Assessment)

Sr. No.	Particular	Marks
	Assignment	10Marks
	Internal test (20 marks to be converted to 10)	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 and attendance	05 Marks

Question Paper Pattern (Internal Test)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	State True or False/Fill in the Blanks/ Match the Column	05 Marks
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	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 and attendance	05 Marks
	Total	25 Marks



B. 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 with question 5 as case study.
- 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)



192

Question Paper Pattern

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full Length Question	15
	OR	Marks
Q-1	Full Length Question	15
		Marks
Q-2	Full Length Question	15
	OR	Marks
Q-2	Full Length Question	15
		Marks
Q-3	Full Length Question	15
	OR	Marks
Q-3	Full Length Question	15
		Marks
Q-4	Full Length Question	15
	OR	Marks
Q-4	Full Length Question	15
		Marks
Q-5	Case Study (3X5 Marks)	15
		marks



193
Note:

*Theory question of 15 marks may be divided into two sub questions of 7/8.
Case study will include 3 questions of 5 marks each. The practical subjects
like account can have numerical in case study.*

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.

