

Nagindas Khandwala College (Autonomous)
Affiliated to University of Mumbai



MKES's Nagindas Khandwala College (Autonomous),
Gate No 5, Bhavishya Bharat Campus, S. V. Road, Malad (West)
Mumbai-400 064

Programme Code: UBCOM

Bachelor of Commerce (B.Com.)

Three Year Integrated Programme -

Six Semesters

Course Structure

Under Choice Based Credit, Grading and Semester System

Implemented during Academic Year- 2020-21

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1. Preamble

There is growing demand of Accounting Professionals to deal with increasing financial reporting requirements and complicated business situations. Commerce graduates, having knowledge and expertise at Accounting Standards, Taxation and audit of companies to solve complex challenges at workplace are the preferred choice of Listed Companies, MNC's & Big 4 Accounting Advisory Firms. This program is so created to make our graduates are employable.

This Bachelor's Degree Program will provide students the right blend of knowledge and skills along with practical exposure.

2. Objectives

The Objective of this program is to prepare learners, who will

PEO1: Demonstrate ability to be employed in areas of commerce, management, accounting, auditing and finance or to start their own entrepreneurial journey.

PEO2: Grow professionally with their knowledge and skills and develop a passion for lifelong learning.

PEO3: Develop the capability to use various technical ICT tools (like spreadsheet) and accounting software to work in computerized accounting set up.

PEO4: Demonstrate high standard of ethical conduct, positive attitude and societal responsibilities.

PROGRAMME OUTCOME

After completing three years of Bachelors in Commerce (B.Com.) program, the learners will:

PO – 1: get comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, and Tax.

PO – 2: understand and use modern ICT tools like Excel and accounting software like Tally to work in computerized accounting set up

PO – 3: prepare financial statements of business using accounting principles, concepts, conventions, and accounting standards used in India.

PO – 4: pursue higher education and advanced research in the field of commerce, accounting, management and finance.

PO – 5: develop the skills and techniques of communication to be successful in business and personal life

PO – 6: design and apply strategies for creative and successful marketing endeavours.

3. Scheme of Examination:

The scheme of Examination shall be divided into parts i.e. Continuous Internal Evaluation including Assignment, Projects, Seminars, Case Studies and Class Tests which will be of 40 marks and the Semester End Examinations which will be of 60 marks for semester I & II and Continuous Internal Evaluation including Assignment, Projects, Seminars, Case Studies and Class Tests which will be of 25 marks and the Semester End Examinations which will be of 75 marks for semester III to VI. The semester wise Credit Points will be varied from course to course but the value of Credits for Under-Graduate Programme shall be of 120 Credits. Students will have to earn 8 extra credits under autonomy. This will be achieved by doing 1 Course on Environmental Science, 1 Short Term Course from an approved list of certifications and a Compulsory Course in Tally Pro and Advance Excel.

The Credits are defined in terms of the learner's hours which are divided into two parts such as Actual and Notional. The value of a particular course can be measured in number of Credit Points. The value of One (01) Credit is equal to 15 Hours of learners' load

Scheme of Total Credits

| Sr. No. | Year | Credits |
|---------|-----------------------------------|---------|
| 1 | Year 1 | 40 |
| 2 | Year 2 | 40 |
| 3 | Year 3 | 40 |
| | Total Credits from Academics | 120 |
| | Additional Credits | 8 |
| | Total Credits for Award of Degree | 128 |

3.1 Credit Based Evaluation System Scheme of Examination

For I & II semester, the performance of the learners shall be evaluated into two components. The first component shall carry 40% marks which will be an Continuous Internal Evaluation while the second component shall carry 60% marks at semester end examination.

For III to VI semester, the performance of the learners shall be evaluated into two components. The first component shall carry 25% marks which will be an Continuous Internal Evaluation while the second component shall carry 75% marks at semester end examination.

The allocation of marks for the Continuous Internal Evaluation 40% and Semester End Examination 60% are as shown below:

3.2 Structure of Continuous Internal Evaluation – 40% = 40 marks (semester I&II)

| Sr. No. | Particulars | Marks |
|---------|--|----------|
| 1 | Class test held in the given semester, OR | 40 marks |
| 2 | Subject specific Term Work Module/assessment modes –as decided by the department in the beginning of the semester (like Extension/field/experimental work, Short Quiz; Objective test, lab practical, open book test etc. and written assignments, Case study, Projects, Posters and exhibits etc. for which the assessment is to be based on class presentations wherever applicable) | 40 marks |

Semester End Examination will be organized after all modules of the course are taught in the class. It will be a written examination / or as per the needs of the course a practical examination or a combination of both. This examination will be for 60 marks.

The assessment of Continuous Internal Evaluation and Semester End Examination as mentioned above for the Semesters I &II shall be processed by the College – ‘Institutions

of their Learners' and issue the grade cards to them after the conversion of marks into grade as the procedure mentioned below.

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 Continuous Internal Evaluation & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Evaluation and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D in each project, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation & Semester End Examination together.

The allocation of marks for the Continuous Internal Evaluation 25% and Semester End Examination 75% are as shown below:

Structure of Continuous Internal Evaluation – 25 % = 25 marks (semester III to VI)

| Sr. No. | Particulars | Marks |
|---------|--|----------|
| 1 | Class test held in the given semester, OR | 20 marks |
| 2 | Subject specific Term Work Module/assessment modes –as decided by the department in the beginning of the semester (like Extension/field/experimental work, Short Quiz; Objective test, lab practical, open book test etc. and written assignments, Case study, Projects, Posters and exhibits etc. for which the assessment is to be based on class presentations wherever applicable) | 20 marks |
| 3 | Active participation in routine class instructional deliveries (and in practical work, tutorial, field work etc. as the case may be) | 5 marks |

Semester End Examination will be organized after all modules of the course are taught in the class. It will be a written examination / or as per the needs of the course a practical examination or a combination of both. This examination will be for 75 marks.

The assessment of Continuous Internal Evaluation and Semester End Examination as mentioned above for the Semesters III to VI shall be processed by the College –

‘Institutions of their Learners’ and issue the grade cards to them after the conversion of marks into grade as the procedure mentioned below.

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 Continuous Internal Evaluation & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Continuous Internal Evaluation and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade D in each project, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation & Semester End Examination together.

3.3 Passing Standards

| Grade | Marks | Grade Points |
|-------|--------------|--------------|
| O | 80 & Above | 10 |
| A+ | 70 to 79.99 | 9 |
| A | 60 to 69.99 | 8 |
| B+ | 55 to 59.99 | 7 |
| B | 50 to 54.99 | 6 |
| C | 45 to 49.99 | 5 |
| D | 40 to 44.99 | 4 |
| F | Less than 40 | 0 |

3.4 Approved Certifications for Additional Credits

Table for Additional Autonomy Credits

| Table for Autonomy Credits | | | | | |
|--|---|-----------------------|----------------|----------------|---------------|
| Semester | Component | Duration | No. of Courses | Credit/ Course | Total Credits |
| A. Ability Enhancement Compulsory Course (AECC) | | | | | |
| 3 | AECC I Environment Science | 1 Sem | 1 | 2 | 2 |
| 4 | AECC II Tally Pro and Advance Excel | 60 Hrs. (1 Sem) | 1 | 4 | 4 |
| B. Skill Enhancement Course (SEC) | | | | | |
| 1-5 | SEC I (Short Term Courses) | 30 hrs (Table – 1) | -- | 2 | 2 |

| | | | | | |
|--|--|--|--|--------------|----------|
| | | | | Total | 8 |
|--|--|--|--|--------------|----------|

All B. Com., B-Section (BAF, BBI, BFM) and BMS (Finance) students graduating from Nagindas Khandwala College will earn 8 (Eight) additional credits under autonomy. It is compulsory for every student to earn these credits for grant of a degree.

The scheme of credits is explained below.

Course on Environmental Science (EVS)

This course is offered in sem. III for 2 credits. It is compulsory for all students to complete this course. Lectures for this are arranged in college.

Course on Tally Pro and Advance Excel

This is a compulsory course offered to all students of B.Com., B-Section (BAF, BBI, BFM) and BMS (Finance) during their second year. This course is for 4 credits. Students will learn Tally – Professional Level and Advance Excel. Students who have completed IT training of Institute of Chartered Accountants of India (ICAI) will be granted exemption from this course on submission of the certificate of passing from ICAI.

Short Term Courses (STC)

List of Short Term Courses Offered Semester Wise From 2020-21

| Sr. No. | STC offered in Semester 1,3 & 5 | STC offered in Semester 2 & 4 |
|---------|---|--|
| 1 | Basic Course in Brahavidya - ₹ 1,500 | Add On Certificate course on Child Care & Child Development ₹2,500 |
| 2 | Pranic Healing - ₹ 3,300 | Add On Certificate course on Travel & Tourism Management ₹2,500 |
| 3 | Understanding Mental Health - ₹ 5,000 | Add On Certificate course on Computer Application ₹2,500 |
| 4 | Certificate in IFRS ₹ 3,750 | Add On Certificate course on Functional English ₹2,500 |
| 5 | Certificate in QGIS ₹ 3,000 | Certificate Course in Gandhian Studies ₹2,000 |
| 6 | Finding an 'Entrepreneur' in you - ₹2,500 | Certificate in GIS ₹ 3,000 |
| 7 | Working with Vectors (COREL DRAW) – ₹ 4,000 | Tie and Dye ₹ 3,000 |
| 8 | Certificate in Visual Merchandising – ₹ 3,000 | Jewellery Making ₹ 3,000 (See *) |
| 9 | Certificate Course in Indian Embroidery - ₹ 3,000 (See *) | Working with Bitmap (Photoshop) ₹ 5,000 |
| 10 | Certificate in Stylization - ₹ 3,000 | Grooming and Personality Development ₹ 3,000 |
| 11 | CASI New York Certification - ₹ 3,540 | Mind your Money - ₹ 2,000 |
| 12 | Certificate in Photography - ₹3,540 | Certificate Course in Banking - ₹ 2,500 |
| 13 | Volunteering Community Services CASI ₹ 300 | Understanding Pollution through Mobile Application ₹ 500 |
| 14 | Certificate in Spanish Language ₹ 2,000 | Digital Marketing ₹7,000 |
| 15 | Fundamental of Capital Market and Derivatives ₹ 4,000 | Certificate in Mandarin ₹ 2,000 |
| 16 | Equity Trading Bootcamp ₹ 4,000 | Certificate for introduction Beauty ₹ 7,500 (See *) |
| 17 | Financial Statement Analysis ₹ 1,500 | Certificate for introduction to Hair Dressing ₹ 7,500 (See *) |
| 18 | Certificate in Finance ₹ 3,540 | Certificate course on music ₹ 5,000 |
| 19 | Certificate in Methods of Quantitative techniques – ₹ 3,000 | Certificate Course in Sports Management ₹ 4,500 |
| 20 | Mastering Aptitude Skills - ₹2,500 | Mastering Analytical Skills ₹ 2,500 |
| 21 | Enhancing Communication Skills - ₹2,500 | Financial Services basics ₹ 2,500 |
| 22 | | Certificate Course in Mobile Journalism ₹ 10,000 |

Note: -

* Excluding Cost of material supplied

Khandwala College offers 43 Short Term Courses. These courses are divided in even and odd semesters and are organized in vacations. Students have to complete any **ONE** Short Term Course in any one of the semesters between 1 to 5. Courses offered in Sem. 1, 3 & 5 are organized during the Diwali break and courses offered in Sem. 2 & 4 are organized in the month of April.

3.5 Exemptions from STC

Students satisfying any one of the criteria listed below will be granted exemption from registering for a short-term course. 2 credits under autonomy will be granted to students who have :-

1. Passed IPCC examination; either one group or both groups; conducted by Institute of Chartered Accountants of India. (ICAI)
2. Passed Executive level of examination conducted by Institute of Company Secretaries of India (ICSI)
3. Passed Intermediate level of examination conducted by Institute of Cost and Works Accountants of India (ICWAI)
4. Passed all Knowledge level papers F1 to F4 at the examination conducted by ACCA after registering from our college
5. Registered with NSS unit of Khandwala College, who have completed 120 hours with participation at the rural camp, and authorities in charge of NSS at college level have recommended their name for exemption.
6. Won prizes at University, State, National or International level in any sports activity- individual or team - and their name has been recommended by authorities in charge of Gymkhana at college level.
7. Enrolled for NCC unit of Khandwala College, have completed mandatory hours of training and have attended all programs of NCC at Khandwala College and their name has been recommended by authorities in charge of NCC at college level.
8. Represented Khandwala College at any University Cultural Festival and have won prize will be entitled to exemption on recommendation of their name by the Students Council in charge.

Bachelor of Commerce Programme
Under Choice Based Credit, Grading and Semester System
Three Year Integrated Programme -

Six Semesters

Basic Structure: Distribution of Courses

| | | | |
|---|---|--|------------|
| 1 | Ability Enhancement Compulsory Course (AECC) | 4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4×3) | 12 |
| 2 | Skill Enhancement Compulsory Course (SEC) | 2 Papers of 3 Credits Hrs. each (Total Credits Hrs. 2×3) = 06 4 Papers of 2 Credits Hrs. each (Total Credits Hrs. 4×2) = 08 | 14 |
| 3 | Core Course (CC) | 4 Papers of 4 Credits Hrs. each (Total Credits Hrs. 4×4) = 16 16 Papers of 3 Credits Hrs. each (Total Credits Hrs. 16×3) = 48 | 64 |
| 4 | Discipline Specific Compulsory Course (DSC) | 6 Papers of 3 Credits Hrs. each (Total Credits Hrs. 6×3) | 18 |
| 5 | Discipline Specific Elective (DSE) | 4 Papers of 3 Credits Hrs. each (Total Credits Hrs. 4×3) = 12 | 12 |
| | Total Credits Hrs | | 120 |

Bachelor of Commerce (B.Com.) Programme
Under Choice Based Credit, Grading and Semester System
Curriculum Framework
(Implemented during Academic year 2020-21)

FIRST YEAR

| Sr. No. | Semester I | Subject code | Credits | Sr. No. | Semester II | Subject code | Credits |
|---------|--|--------------|-----------|---------|--|--------------|-----------|
| | <i>Ability Enhancement Compulsory Course (AECC)</i> | | | | <i>Ability Enhancement Compulsory Course (AECC)</i> | | |
| 1 | AECC-1 Business Communication-I | 2011UCBC | 3 | 1 | AECC-3 Business Communication-II | 2021UCBC | 3 |
| 2 | AECC-2 Environmental Studies-I | 2012UCES | 3 | 2 | AECC-4 Environmental Studies-II | 2022UCES | 3 |
| | <i>Skill Enhancement Compulsory Course (SEC)</i> | | | | <i>Skill Enhancement Compulsory Course (SEC)</i> | | |
| 3. | SEC-1 Foundation Course – I | 2013UCFC | 2 | 3. | SEC-2 Foundation Course – II | 2023UCFC | 2 |
| | <i>Core Course (CC)</i> | | | | <i>Core Course (CC)</i> | | |
| 4 | CC-1 Introduction to Business | 2014UCCM | 3 | 4 | CC-4 Service Sector | 2024UCOM | 3 |
| 5 | CC-2 Accountancy & Financial Management I | 2015UCAF | 3 | 5 | CC-5 Accountancy & Financial Management- II | 2025UCAF | 3 |
| 6 | CC-3 Business Economics – I | 2016UCBE | 3 | 6 | CC-6 Business Economics – II | 2026UCBE | 3 |
| | <i>Discipline Specific Compulsory Course (DSC)</i> | | | | <i>Discipline Specific Compulsory Course (DSC)</i> | | |
| 7 | DSC-1 Mathematical and Statistical Techniques –I | 2017UCMS | 3 | 7 | DSC-2 Mathematical and Statistical Techniques –II | 2027UCMS | 3 |
| | TOTAL | | 20 | | TOTAL | | 20 |

SECOND YEAR
(Implemented during Academic year 2020-2021)

| Sr. No. | Semester III | Subject code | Credits | Sr. No. | Semester IV | Subject code | Credits |
|---------|---|--------------|-----------|---------|--|--------------|-----------|
| | <i>Skill Enhancement Compulsory Course (SEC)</i> | | | | <i>Skill Enhancement Compulsory Course (SEC)</i> | | |
| 1 | SEC-3 Advertising I – Fundamentals of Advertising | 1831UCAD | 3 | 1 | SEC-5 Advertising: Agency and Media Operations | 1741UCAD | 3 |
| 2 | SEC-4 Foundation Course – III | 2032UCFC | 2 | 2 | SEC-6 Foundation Course – IV | 2042UCFC | 2 |
| | <i>Core Course (CC)</i> | | | | <i>Core Course (CC)</i> | | |
| 3 | CC-7 Management: Principles & Functions | 1933UCOM | 3 | 3 | CC-11 Management: Production & Finance | 1943UCOM | 3 |
| 4 | CC-8 Accountancy & Financial Management– III | 1734UCAF | 3 | 4 | CC-12 Accountancy & Financial Management – IV | 1744UCAF | 3 |
| 5 | CC-9 Financial Accounting & Auditing – V- Cost Accounting | 1835UCCA | 3 | 5 | CC-13 Financial Accounting & Auditing – VI – Cost Accounting | 1845UCCA | 3 |
| 6 | CC-10 Business Economics - III | 1736UCBE | 3 | 6 | CC-14 Business Economics – IV | 1846UCBE | 3 |
| | <i>Discipline Specific Compulsory Course (DSC)</i> | | | | <i>Discipline Specific Compulsory Course (DSC)</i> | | |
| 7 | DSC-3 Business Law | 1737UCBL | 3 | 7 | DSC-4 Business Law- II | 1747UCBL | 3 |
| | TOTAL | | 20 | | TOTAL | | 20 |

THIRD YEAR

(Implemented during Academic year 2020-2021)

| Sr No | Semester V | Subject code | Credits | Sr. No. | Semester VI | Subject code | Credits |
|-------|--|--------------|-----------|---------|--|--------------|-----------|
| | Core Course (CC) | | | | Core Course (CC) | | |
| 1, 2 | CC-15,16 (Any <i>one</i> group of courses from the following list of Groups A/B/C/D/E/F) | | 4 + 4 | 1, 2 | CC-18,19 (Any <i>one</i> group of courses from the following list of Groups A/B/C/D/E/F) | | 4 + 4 |
| 3 | CC-17 Marketing | 1953UCOM | 3 | 3 | CC- 20 Human Resource Management | 1963UCOM | 3 |
| | Discipline Specific Compulsory Course (DSC) | | | | Discipline Specific Compulsory Course (DSC) | | |
| 4 | DSC-5 Business Economics – V | 1954UCBE | 3 | 4 | DSC-6 Business Economics – VI | 1964UCBE | 3 |
| | Discipline Specific Elective (DSE) | | | | Discipline Specific Elective (DSE) | | |
| 5,6 | DSE-1,2 (**Any <i>two</i> courses from the list of courses) | | 3 + 3 | 5,6 | DSE-3,4 (**Any <i>two</i> courses from the list of courses) | | 3 + 3 |
| | TOTAL | | 20 | | TOTAL | | 20 |

| <i>List of groups of Core Courses (CC) for Semester V (Any One Group)</i> | | <i>List of groups of Core Courses (CC) for Semester VI (Any One Group)</i> | |
|---|--|--|---|
| Group A: Advanced Accountancy | | | |
| 1 | Financial Accounting and Auditing VII - Financial Accounting | 1 | Financial Accounting and Auditing IX - Financial Accounting |
| 2 | Financial Accounting and Auditing VIII – Introduction to Management Accounting | 2 | Financial Accounting and Auditing X - Auditing |
| Group B: Business Management | | | |
| 1 | Business Management Paper - I | 1 | Business Management Paper - III |
| 2 | Business Management Paper - II | 2 | Business Management Paper - IV |
| Group C: Banking and Finance | | | |
| 1 | Banking and Finance Paper - I | 1 | Banking and Finance Paper - III |
| 2 | Banking and Finance Paper - II | 2 | Banking and Finance Paper - IV |
| Group D: Commerce | | | |
| 1 | Commerce Paper - I | 1 | Commerce Paper - III |
| 2 | Commerce Paper - II | 2 | Commerce Paper - IV |
| Group E: Quantitative Techniques | | | |
| 1 | Quantitative Techniques Paper - I | 1 | Quantitative Techniques Paper - III |
| 2 | Quantitative Techniques Paper - II | 2 | Quantitative Techniques Paper - IV |
| Group F: Economics | | | |
| 1 | Economics Paper - I | 1 | Economics Paper - III |
| 2 | Economics Paper – II | 2 | Economics Paper – IV |
| Note: Group selected in Semester V will continue in Semester VI | | | |

| **List of Discipline Specific Elective Courses (DSE) (Any Two) | | **List of Discipline Specific Elective Courses (DSE) (Any Two) | |
|--|--|--|---|
| 1 | Trade Unionism and Industrial Relations Paper – I | 1 | Trade Unionism and Industrial Relations. Paper – II |
| 2 | Computer systems & Applications Paper -I | 2 | Computer systems & Applications Paper - II |
| 3 | Export Marketing Paper – I | 3 | Export Marketing Paper - II |
| 4 | Marketing Research Paper – I | 4 | Marketing Research Paper - II |
| 5 | Investment Analysis and Portfolio Management Paper – I | 5 | Investment Analysis and Portfolio Management Paper - II |
| 6 | Transport Management Paper – I | 6 | Transport Management Paper - II |
| 7 | Entrepreneurship& M.S.S.I. Paper – I | 7 | Entrepreneurship& M.S.S.I. Paper - II |
| 8 | International Marketing Paper – I | 8 | International Marketing Paper - II |
| 9 | Merchant Banking Paper – I | 9 | Merchant Banking Paper - II |
| 10 | Direct & Indirect Taxation Paper – I | 10 | Direct & Indirect Taxation Paper - II |
| 11 | Labour Welfare & Practice Paper – I | 11 | Labour Welfare & Practice Paper - II |
| 12 | Purchasing & Store keeping Paper – I | 12 | Purchasing & Store keeping Paper - II |
| 13 | Insurance Paper – I | 13 | Insurance Paper - II |
| 14 | Banking Law & Practice Paper – I | 14 | Banking Law & Practice Paper - II |
| 15 | Regional Planning Paper – I | 15 | Regional Planning Paper - II |
| 16 | Rural Marketing Paper – I | 16 | Rural Marketing Paper - II |
| 17 | Elements of Operational Research Paper- I | 17 | Elements of Operational Research Paper - II |
| 18 | Psychology of Human Behaviour at work Paper – I | 18 | Psychology of Human Behaviour at work Paper – II |
| Note: Course selected in Semester V will continue in Semester VI | | | |