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	Major		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-I (Semester I; 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

Course Objectives

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

Learning Outcomes

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

MODULES AT GLANCE

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

Module No	Content	No of Hours
1	 Introduction to Accounting Concepts & Accounting Standards. Brief Overview of Accounting Concepts and Conventions. Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss. Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. AS – 1 Disclosure of Accounting Policies. (Inclusive of small case studies) AS – 2 Valuation of Inventories. (Inclusive of small case studies) AS - 9 Revenue Recognition. (Inclusive of small case studies) Meaning of Inventories Cost for Inventory Valuation. Inventory Systems: Periodic Inventory System and Perpetual Inventory System Valuation: Meaning, Importance and Difference. Methods of Stock Valuation as per AS – 2: (Practical Illustrations) FIFO and Weighted Average Method only. Computation of Valuation of Inventory as on Balance Sheet Date: (If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet) 	15
2.	 Final Accounts of Manufacturing Concern Introduction and meaning. Components of Final Accounts of Manufacturing Concern (Proprietary Firm). Closing and Adjustment Entries in Final Accounts of Manufacturing Concern. Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet. 	15
3.	 Departmental Accounts Introduction and meaning. Basic Principles of Departmental Accounts. Allocation of Expenses. Inter-Departmental Transfers at Cost / Invoice Price. Preparation of Final Accounts. 	15
4	Accounting for Hire Purchase Introduction and meaning. Basic Principles of Hire Purchase Accounting. Methods of accounting for hire purchase. Calculation of interest. Accounting for hire purchase transactions by asset purchase method based on full cash price. Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price).	15

Reference Books:

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

Time: 2:00 hrs

Format of Question Paper: for the final examination

Attempt any 4 out of 6 questions.

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

Note

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

Continuous Evaluation: Internal (40 marks)

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

Course	Auditing- I (Semester I; 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 evaluation		luation

Aims and Objectives

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

Learning Outcomes

LO	Learners will be able understand the meaning, need for, importance, types of auditin distinguish between errors and frauds.	g and
LO	Learners will be understanding how an auditor should plan an audit, conduct audit procedure prepare documentation required as per SA 230.	lures and

MODULES AT GLANCE

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

Module No	Content	No of Hours
1	 Unit 1: Introduction to Auditing 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. 	08
	 Unit II: Principles of Audit Principles: 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 Audits: Meaning, Advantages and Disadvantages of: Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Cost Audit, Green Audit, Gender Audit, Statutory Audit, Social Audit and CSR Audit. 	
2.	 Unit III - Audit Planning, Procedures and Documentation: Audit Planning & Program Audit Planning: Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with Client, Overall Audit Plan. Audit Program: Meaning, Factors to be considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach. Unit IV - Audit Planning, Procedures and Documentation: Audit Working Papers 	10
	 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 Books Audit Notebook: Meaning, Structure, Contents, General Information, Current Information, and Importance. 	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 and Finance Paper – I (Introduction to Financial Functions) (Semester I; 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

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

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

Aims and Objectives

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

Learning Outcomes

On successful completion of the course,

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

Module No	Content	No of
		Hours
1. Excel Basics	 Introduction to Excel Understanding the Excel interface: Tabs and its function. Basic Excel functions and formulas: Arithmetic Operations, SUM Function, Average Function, MAX/MIN Function, Count Function. Use of Artificial Intelligence Tool for generating formulas and custom formatting. Formatting in Excel: Table, Rows and Layout. 	15
2. Financial Functions in Excel	 Understanding financial functions: Present Value, Future Value, Net Present Value and Internal Rate of Return and its calculation manual and using excel. Depreciation functions: Straight Line Depreciation and Reducing Balance method and its calculation manual and using excel. 	15

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

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

Reference Books

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

Continuous Evaluation through:

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

Course	Vocational Skills in Accounting & Finance Paper – II (Preparation of Financial Budgets) (Semester I; Level 4.5)	Credits	02
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 today's fast-paced business environment, organizations rely heavily on accurate financial budgets to make informed decisions and allocate resources effectively. Excel has emerged as the go-to tool for budget preparation due to its versatility and powerful features. This course aims to equip learners with the excel skills needed to excel in financial budgeting and analysis.

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

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

Aims and Objectives

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

Learning Outcomes

On successful completion of the course,

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

Module No	Content	No of Hours
1. Introduction to Financial Budgeting	 Understanding the concept of financial budgeting Importance and benefits of budgeting Types of budgets. Preparation of Flexible Budget and Sales Budget manually. 	15
2. Preparation of Budgets in Excel	 Setting up a worksheet or converting data from picture into excel. Preparation of Flexible Budget and Sales Budget in excel. Analyse Data using Excel. Prepare Pivot table and chart. 	15

(Note:

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

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

References

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

Format of Question Paper: for the final examination

Attempt any 2 out of 3 questions.

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

Note

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

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

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

Continuous Evaluation through:

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

As Per NEP 2020

University of Mumbai



Syllabus for Basket of OE	
I	
Indian Economic Policy- II	
2	
2024-2025	

Sr. No.	Heading	Particulars	
1	Description the course :	Indian Economic Policy- II This course provides an overview of the Indian economy	
	Including but Not limited to:	concerning gender and women's empowerment policies and education policy initiatives taken up by the government of India. Students will understand the basics of the international policy of India.	
2	Vertical:	Vertical 3 Open Elective	
3	Type:	Theory	
4	Credit:	2 Credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)	
5	Hours Allotted :	30 Hours	
6	Marks Allotted:	50 Marks	
7	Course Objectives:		
	1) To understand the evolution of p	•	
	, ,	dience-specific policies implemented in India.	
		takeholders in shaping Indian policy.	
	4) To critically assess current policy debates and perspectives.		
8	Course Outcomes: Students will be able to:		
		us Socio-Economic policies in India.	
	2. Analyses the importance of Educa	ation Policies implemented in India.	
	3. Evaluate India's foreign policy.		
	4. Critically assess the relationship b		
	5. Apply the knowledge of various e	conomic policies at the required places.	

9	Indian Economic Policy- II	
	Module 1: Socio-Economic Policy	(15)
	Gender and women's empowerment policies - Beti Empowerment of Women, 2001: Mission goal and Policy- Samagra Shiksha 2018 and National Educateatures.	d objectives, Policy prescriptions. Education
	Module 2: External Economic Policy	(15)
	Foreign policy of India: Objectives and Principles of India's foreign policy. India and its neighbor- India- SAARC Trade Agreement: Historical background and rationale.	
10	Text Books:	
	Reference Books:	
11	1) Jagdish Bhagwati and Arvind Panagariya, India's Tryst with Destiny Debunking Myths that Undermine Progress and Addressing New Challenges by Collins Business 2) https://wcd.nic.in/ 3) https://vikaspedia.in/ 4) https://ebooks.inflibnet.ac.in/psp06/chapter/indias-foreign-policy-historical-background-objectives-and-principles/ 5) Journal articles and policy briefs from reputable sources such as the Economic and Political	
	Weekly, The Hindu, and the Indian Express.	
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination:
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 exam Solve Any 3 questions out of Given 6 Questions	· · · · · · · · · · · · · · · · · · ·

Sign of the BOS Chairman Name of the Chairman Name of the BOS Sign of the Offg. Associate Dean Name of the Associate Dean Name of the Faculty

Sign of the Offg. Dean Name of the Offg. Dean Name of the Faculty

AC – Item No. –

As Per NEP 2020

University of Mumbai



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

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

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Environmental awareness transcends academic boundaries. This course transcends academic boundaries, equipping you with a foundational understanding of ecosystems, biodiversity, and the human impact on natural resources and climate. Students will learn about critical issues like pollution and explore solutions for a sustainable future. The knowledge you gain here connects with diverse fields such as biology, economics, and even engineering. It is a foundation for further exploration in environmental science, conservation biology, and environmental policy. This course ignites your interest in environmental issues and opens doors to exciting careers in environmental management, conservation, and sustainable development — fields with growing demand across industries. Prepare for an interactive learning experience through engaging lectures, stimulating group discussions, and insightful case studies examining real-world environmental challenges and solutions.
2	Vertical:	Open Elective
3	Type:	Theory
4	Credit:	2 credits / (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: 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.

8 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.

9 **Modules:-**

Unit I: Ecosystems, Biodiversity and Conservation (8 lectures)

Introduction, structure, and function of ecosystems; Energy flow: food chains, food webs and ecological succession. Case studies of the following:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)
- 1. Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns
- 2. India as a mega-biodiversity nation; Endangered and endemic species of India
- 3. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- 4. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit II: Natural Resources and Sustainable Development (7 lectures)

Overview of natural resources: Definition of resource; Classification of natural resources- biotic and abiotic, renewable and non-renewable.

Biotic resources: Major type of biotic resources- forests, grasslands, wetlands, wildlife and aquatic (fresh water and marine); Microbes as a resource; Status and challenges.

Water resources: Types of water resources- fresh water and marine resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Conflicts over water.

Soil and mineral resources: Important minerals; Mineral exploitation; Environmental problems due to extraction of minerals and use; Soil as a resource and its degradation.

Energy resources: Sources of energy and their classification, renewable and non-renewable sources of energy; Conventional energy sources- coal, oil, natural gas, nuclear energy;

Non-conventional energy sources- solar, wind, tidal, hydro, wave, ocean thermal, geothermal, biomass, hydrogen and fuel cells; Implications of energy use on the environment.

Introduction to sustainable development: Sustainable Development Goals (SDGs)-

targets and indicators, challenges and strategies for SDGs.

Unit III: Human Communities and the Environment (8 lectures)

- 1. Human population growth: Impacts on environment, human health and welfare.
- 2. Resettlement and rehabilitation of project affected persons; case studies.
- 3. Disaster management: floods, earthquake, cyclones and landslides.
- 4. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- 5. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- 6. Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi).

Unit IV: Environmental Issues; Local, Regional, and Global (7 lectures)

Environmental issues and scales: Concepts of micro-, meso-, synoptic and planetary scales; Temporal and spatial extents of local, regional, and global phenomena.

Pollution: Impact of sectoral processes on Environment, Types of Pollution- air, noise, water, soil, municipal solid waste, hazardous waste; Transboundary air pollution; Acid rain; Smog.

Land use and Land cover change: land degradation, deforestation, desertification, urbanization.

Biodiversity loss: past and current trends, impact.

Global change: Ozone layer depletion; Climate change.

10 Text Books

- 1. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
- 2. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
- 3. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
- 4. Chiras, D. D and Reganold, J. P. (2010). Natural Resource Conservation: Management for a Sustainable Future.10th edition, Upper Saddle River, N. J. Benjamin/Cummins/Pearson.
- 5. John W. Twidell and Anthony D. (2015). Renewable Energy Sources, 3rd Edition, Weir Publisher (ELBS)
- 6. Singh, J.S., Singh, S.P. & Samp; Gupta, S.R. 2006. Ecology, Environment and Resource Conservation. Anamaya Publications https://sdgs.un.org/goals
- 7. Down to Earth, Centre of Science and Environment ®.
- 8. Hawkins R. E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay ®.
- 9. Harper, Charles L. (2017) Environment and Society, Human Perspectives on Environmental Issues 6th Edition. Routledge.
- 10. Rajagopalan, R. (2011). Environmental Studies: From Crisis to Cure. India: Oxford University Press.
- 11. Harris, Frances (2012) Global Environmental Issues, 2nd Edition. Wiley-Blackwell.

11 | Reference Books

- 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
- 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
- 3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
- 4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

5. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons. 6. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent. 7. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders. 8. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton. 9. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press. **Internal Continuous Assessment: 40% Semester End Examination: 60% Continuous Evaluation through:** Quizzes, Class Tests, presentation, project, role play, creative writing, Visits, assignment etc. (at least 4) 14 Format of Question Paper: for the final examination 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 duration. 2. Theory question paper pattern:

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

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

6	Marks Allotted: 50 Marks			
7	Course Objectives:			
	To make learners familiar with the basics of business communication theory.			
	2. To make learners aware of digital communication for personal and business			
	use.			
	3. To improve learners' understanding of verbal and non-verbal communication.			
	4. To enable learners with effective business correspondence skills.			
8	Course Outcomes:			
	At the end of the course, learners will be able to: 1. Understand the basics and significance of business communication theory.			
	Adapt to and use digital communication methods for personal and business			
	purposes.			
	3. Grasp and effectively use the nuances of verbal and non-verbal communication.			
	4. Improve their skills in business correspondence.			
9	Modules:- Per credit One module can be created			
	Module 1: Introducing the Theory of Business Communication (15 Lectures)			
	module 1. Introducing the Theory of Business Communication (13 Lectures)			
	1. Concept of Communication			
	- Definition and meaning of communication			
	Process of communicationNeed of communication			
	- Reed of confindingation - Feedback			
	2 Communication at the Workplace			
	2. Communication at the WorkplaceChannels of communication: Downward, Upward, Horizontal, Grapevine			
	- Methods of communication: Verbal and non-verbal			
	3. Impact of Digital Technology on Communication			
	- Internet-enabled communication; Email			
	- Social media: FaceBook, Twitter, Instagram, WhatsApp			
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Module 2: Business Correspondence

(15 Lectures)

- Parts of a business letter
 - Layouts of a business letter
- 2. Job application with bio-data
 - letter of appointment
 - letter of appreciation
 - letter of resignation
- 3. Emails: Job application via email
 - writing and responding to official emails

10 Text Books: N.A.

Reference Books:

- 1. Ashley, A. *A Handbook of Commercial Correspondence*. New Delhi: Oxford University Press, 1992.
- **2**. Aswalthapa, K. *Organisational Behaviour*. Mumbai: Himalaya Publications, 1991.
- **3**. Balan, K.R. and Rayudu, C. S. *Effective Communication*. New Delhi: Beacon Books, 1996.
- **4**. Bangh, L. Sue, Fryar, Maridell and Thomas David A. *How to Write First Class Business Correspondence*. N.T.C. Publishing Group USA, 1998.
- **5.** Benjamin, James. *Business and Professional Communication Concepts and Practices*. New York: Harper Collins College Publishers, 1993.
- 6. Britt, Deborah. *Improving Business Communication Skills*. Kendall Hunt Publishing Co., 1992.
- **7.** Bovee Courtland, L. and Thrill, John V. *Business Communication Today*. McGraw Hill, New York, Taxman Publication, 1989.
- **8.** Drucher, P.F. *Technology, Management and Society.* London: Pan Books, 1970.
- **9**. Eyre, E.C. *Effective Communication Made Simple*. Kolkata: Rupa and Co.,1985.
- **10**. Ecouse, Barry. *Competitive Communication: A Rhetoric for Modern Business*. New Delhi: OUP, 1999.
- **11**. Fisher, Dalmar. *Communication in Organisation*. Mumbai: Jaico Publishing House, 1999.
- **12.** Frailley, L.E. *Handbook of Business Letters*. Revised Edn. New Jersey: Prentice Hall Inc., 1982.
- 13. Flyn, Nancy. The Social Media Handbook. Wiley, 2012.
- **14.** Gartside, L.E. *Modern Business Correspondence*. Plymouth: McDonald and Evans Ltd, 1980.

11

	 Ghanekar, A. Communication Skills for Effective Management. Pune: Everest Publishing House, 1996. Labade, Sachin, Katre Deepa et al. Communication Skills in English. Orient Blackswan, Pvt Ltd, 2021. Shainesh, G. and Githa Heggde. Social Media Marketing: Emerging Concepts and Applications. Springer Nature Singapore, 2018. 			
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination		
13	Continuous Evaluation through:			
	 Performance in activities: 10 marks (The class may be divided into batches to conduct the oral activities by creating formal schedule for the same before the semester End Examination.) Written assignments or projects: 10 marks (Learners will have to write and submit written assignments in a timely manner.) Suggested Activities: Use of social media accounts for purpose of business communication Making short presentations on given topics Official letter writing/ email writing exercises Role play focusing on channels and methods of communication 			
14	Format of Question Paper: for the final exami	nation		
	External / Semester End Examination Hours	Marks: 30	Time: 1	
	Q.2. Essay Type Questions (Any One out of two on Unit II) Marks		Marks 10 Marks 10 Marks 10	

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

Sign of the Offg. Dr. Suchitra Naik Faculty of Humanities

Sign of the Offg. **Associate Dean** Dr. Manisha Karne Faculty of Humanities

Sign of the Dean Prof. Dr. Anil Singh Faculty of Humanities

As Per NEP 2020

University of Mumbai



Title of the Course Indian Constitution

Semester – Sem I

Syllabus for Two Credit

(With effect from the academic year 2024-25)

PROGRAM	BA /BSc/ BCOm	
SEMESTER	I	
COURSE TITLE	Indian Constitution	
VERTICLE /CATEGORY	LE /CATEGORY E (Value Education Course)	
COURSE LEVEL	50	
COURSE CODE		
COURSE CREDIT	2	
HOURS PER WEEK THEORY	2	
HOURS PER WEEK PRACTICAL/TUTORIAL		

COURSE OBJECTIVE

- Learners will be enabled to understand the basics of Indian Constitution.
- Significantly the learners will understand the significance and functionality of Fundamental Rights, Fundamental Duties and Directive Principles.
- The learners will be enabled to understand the role of Indian Judiciary in Protecting Fundamental Rights.

COURSE OUTCOME

CO1: Learners will be empowered to understand the basic structure, nature of Indian Constitution

CO2: Learners will understand their and other citizens fundamental rights and duties towards the nation.

CO3: Learners will be equipped with the role of Indian Judiciary in protecting Fundamental Rights of citizens and will be able to describe areas of criminal justice, law and society through a critical analysis of the subject.

	ORGANISATION OF THE COURSE					
UNIT	UNIT COURSE UNITS					
NO		WEEK				
1	Indian Constitution: Characteristics	10				
2	Fundamental Rights, Fundamental Duties and Directive	10				
	Principles of State Policy					
3	Judiciary: Introduction to Supreme Court, Powers, and	10				
	Functions of the Supreme Court					
	Introduction to High Court Powers and Functions of the High					
	Court					
	Public Interest Litigation, Judicial Activism					
	TOTAL HOURS	30				

COURSE DESIGN

UNIT TITLE	OUTCOME	DESCRIPTION	PEDAGOGICAL
			APPROACH
INTRODUCTION TO	Learners will	Constitution meaning of	
CONSTITUTION	understand the	the term, Significance of	method, Case laws
	importance of	constitution, Preamble,	
	preamble in the	Features of constitution	
	implementation	and basic structure of	
	of constitution.	Indian Constitution	
FUNDAMENTAL	Learners will	Fundamental rights (Art	Chalk and talk
RIGHTS,	understand the	12 to Art 35),	method, Case laws
FUNDAMENTAL	fundamental	Fundamental Duties and	
DUTIES AND	rights and duties	Directive Principles of	
DIRECTIVE	towards the	state policy	
PRINCIPLES	nation and		
	people.		
	Learners will be	Introduction to Supreme	Chalk and talk
JUDICIARY	able to	Court, Powers, and	method, Case laws.
	summarize the	Functions of the	
	process of	Supreme Court,	
	judicial review	Introduction to High	
	and identify	Court, Powers and	
	criteria used by	Functions of the High	
	courts to evaluate	Court, Public Interest	
	the	Litigation and Judicial	
	constitutionality	Activism.	
	of criminal law		
	of India.		

CONTINUOUS ASSESSMENT TESTS (CAT) & SEMESTER END EXAMINATION (SEE)

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

^{*}Any Two for 20 marks

ESSENTIAL	Durga Das Basu- Introduction to the Constitution of
READINGS	India
ADDITIONAL	J. N. Pande – Constitution of India
READINGS	

Syllabus Drafting Committee

Dr. Swati Rautela Professor and Head Department of Law

Dr. Rajeshri Varhadi Professor and In charge Director

Dr. Sanjay Jadhav Associate Professor

Prof. Uma Nehare Assistant Professor

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

As Per NEP 2020

University of Mumbai



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

Sr. No.	Heading	Particulars	
1	Description the course : Including but Not limited to :	Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.	
2	Vertical:	Major/Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System (Choose By √)	
3	Type:	Theory / Practical	
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)	
5	Hours Allotted :	30 Hours	
6	Marks Allotted:	100 Marks	
7	 Course Objectives: (List some of the course objectives) To sensitize the students about context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition. To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. To help to study the enriched scientific Indian heritage. To introduce the contribution from Ancient Indian system & tradition to modern science & Technology. 		
8	 Course Outcomes: (List some of the course outcomes) Learner will understand and appreciate the rich Indian Knowledge Tradition Lerner will understand the contribution of Indians in various fields Lerner will experience increase subject-awareness and self-esteem Lerner will develop a comprehensive understanding of how all knowledge is ultimately intertwined 		
9	Modules:-		
	Module 1: (10 Hours)		

- 1. Introduction to IKS (What is knowledge System, Characteristic Features of Indian Knowledge System)
- **2.** Why IKS? (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions)
- **3.** Scope of IKS (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE)
- **4.** Tradition of IKS (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres)

5. Relevant sites in the vicinity of the Institute (Water Management System at Kanheri, Temple Management of Ambarnath, etc.) Module 2: (10 Hours) 1. Medicine (Ayurveda) 2. Alchemy 3. Mathematics 4. Logic **5.** Art of Governance (Arthashastra) Module 3: (10 Hours) (Select Any FIVE out of the following) 1. Aesthetics **2.** Town Planning 3. Strategic Studies 4. Krishi Shastra 5. Vyakaran & Lexicography **6**. Natyashastra 7. Ancient Sports 8. Astronomy Yoga and Wellbeing **10.** Linguistics 11. Chitrasutra **12.** Architecture **13.** Taxation 14. Banking 15. Trade and Commerce 10 Reference Books 1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa. 2. Positive sciences of the Ancient Hindus-Brajendranatha seal, Motilal Banrasidas, Delhi 1958. 3. History of Chemistry in Ancient India & Medieval India, P.Ray- Indian Chemicals Society, Calcutta 1956 4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965. 5. MacDonnell A.A- History of Sanskrit literature 6. Winternitz M- History of Indian Literature Vol. I, II & III 7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol. I. 8. Ramkrishna Mission- cultural heritage of India Vol. I, II & III. 9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III. **10.** Keith A.B- History of Sanskrit literature. 11. Varadachari V- History of Sanskrit literature Chaitanya Krishna- A new History of Sanskrit Continuous Internal Assessment: 40% **Semester End Examination: 60%** 11 12 **Continuous Evaluation through:** Assignment/ Presentations/ **Projects** (Group/Individual) / Field Visit Report 20 Marks. class Test / MCQ Test 10 Marks,

Overall Conduct and Class Participation 10

	Marks		
13	Format of Question Paper: for the final examination	1	
	Q1. Attempt any TWO Questions out of FIVE.	10 Marks	
	Q2. Attempt any FIVE Questions out of TEN	25 Marks	
	Q3. Attempt any FIVE Questions out of FIFTEEN.	25 Marks	

Sign of the BOS Chairman Name of the Chairman Name of the BOS Sign of the Offg. Associate Dean Name of the Associate Dean Name of the Faculty Sign of the Offg. Dean Name of the Offg. Dean Name of the Faculty

As Per NEP 2020

University of Mumbai



Title of the Program

Introduction to Cultural Activities SEM I

Syllabus for Two Credit

(With effect from the academic year 2024-25)

Aims and Objectives

- To study the importance of cultural activities in India.
- To discuss the historical importance of cultural activities.
- To define and describe the overview of cultural practices at Indian and Global level.
- To list the various forms of cultural activities and its applied skills.
- To describe the role of organizations for organizing cultural activities in India.

Learning Outcomes

- Understand the significance of cultural activities
- Sensitize students towards Indian culture and its preservation
- Apply the knowledge and skills of the cultural activities in their practical life
- Participate in the various cultural activities

Modules at Glance Semester I

Module	Unit	Content	No. of
No.			Hours
1	I	Overview to Cultural Activities	05
	II	History of Student Cultural Activities	05
2	III	Forms / Types of Literary and Fine Arts Activities and its Applied Skills	10
	IV	Forms / Types of Performing Arts Activities and its Applied Skills	10
		Total No. of Hours	30

Module	Unit	Content	No. of
No.			Hours
1	I	1.1 Overview to Cultural Activities	05
		Definition of culture and its manifestations	
		Understanding cultural diversity and inclusivity	
		The role of cultural activities in preserving heritage	
		Overview of Indian cultural practices	
		Overview of global cultural practices	
	II	2.1 History of Student Cultural Activities	05
		☐ Role of student cultural activities	
		☐ History of student cultural activities in India	

	1		
		Role of AIU in preserving cultural heritage of India	
		History of student cultural activities in	
		Maharashtra	
		Student Cultural activities at University of	
		Mumbai	
2	III	3.1 Forms / Types of Literary and Fine Arts	10
_		Activities and its Applied Skills	10
		PPICE SILLS	
		3.1.1 Various Forms of Literary Arts	
		Elocution: Reading Skills, Soft Skills,	
		Languages, Communication Skills, etc.	
		Debate: Reading Skills, Soft Skills,	
		Languages, Communication Skills, etc.	
		Story Writing: Introduction, Plot,	
		Characterization, Presentation, Relevance,	
		Language Style, etc.	
		Story Telling: Introduction, Plot,	
		Characterization, Presentation, Relevance,	
		Language Style, etc.	
		Quiz: General Knowledge skills	
		2.1.2 Wasing France of Fire Andre	
		3.1.2 Various Forms of Fine Arts	
		• Painting: Visualization, Delivery of the	
		Subject, Composition, Colour Application, Presentation and Overall Impact	
		• Collage: Visualization, Delivery of the	
		Subject, Handling of Medium, Composition,	
		Presentation and Overall Impact	
		Poster Making: Visualization, Delivery of	
		the Subject, Presentation, Tagline and Overall	
		Impact	
		Clay Modeling: Visualization, Delivery of	
		the Subject, Handling of Medium,	
		Composition, Presentation and Overall	
		Impact	
		• Cartooning: Visualization, Delivery of the	
		Subject, Characters, Synchronization, Colour	
		Application, Composition, Presentation and Overall Impact	
		Rangoli: Visualization, Delivery of the	
		Subject, Colour Scheme, Elements,	
		Presentation and Overall Impact	
		 Mehendi Designing: Originality, Creativity, 	
		Decorative Art with Aesthetic Sense,	
		Presentation and Overall Impact	
		1 resentation and Overall Impact	

 Spot Photography: Impact, Composition, Technical Quality and Suitability for the Specific Theme Installation: Visualization, Delivery of the Subject, Handling of Medium,
Specific Theme Installation: Visualization, Delivery of the Subject, Handling of Medium,
• Installation: Visualization, Delivery of the Subject, Handling of Medium,
Subject, Handling of Medium,
Synchronization, Composition, Presentation
and Overall Impact
IV 4.1 Forms / Types of Performing Arts 10
Activities and its Applied Skills
4.1.1 Various Forms of Dance
Folk Dance: History and Origin of Folk
Dance In India, Types and their Uniqueness,
Significance of Folk Dance, Folk Dances in
Maharashtra
Classical Dance: History of Classical Dance,
Types and their Peculiarities, Significance of
Classical Dances in India
4.1.2 Various Forms of Theatre
History of Indian Theatre
Types and their Uniqueness
Significance of Indian Theatre
Various Forms of Theatre: One Act Play,
Skit, Mime, Mimicry
4.1.3 Various Forms of Music
History of Indian Music,
Types and their Uniqueness,
Significance of Music in India
Various Forms of Music: Classical Singing,
Light Vocal, Percussion, Non-Percussion,
Natyasangeet, Western Vocal, Western
Instrumental

Scheme of Evaluation

The Scheme of Examination shall be of 50 marks. It will be divided into Internal Evaluation (20 marks) and Semester End Examination (30 Marks).

Semester I (50 Marks, 2 Credits) Internal Evaluation (20 Marks)

Sr. No.	Particulars	Marks
		1

OR Project OR Assignment Participation in Workshop / Conference / Seminar (as decided)	_
OR Assignment	_
Assignment	_
3	_
Participation in Workshop / Conference / Seminar (as decided	_
by the Teacher)	5
Participation in Online Workshop / Conference / Seminar (as decided by the Teacher)	
OR	
Field Visit	
OR	
Attendance	
Total	20
	OR Participation in Online Workshop / Conference / Seminar (as decided by the Teacher) OR Field Visit OR Attendance

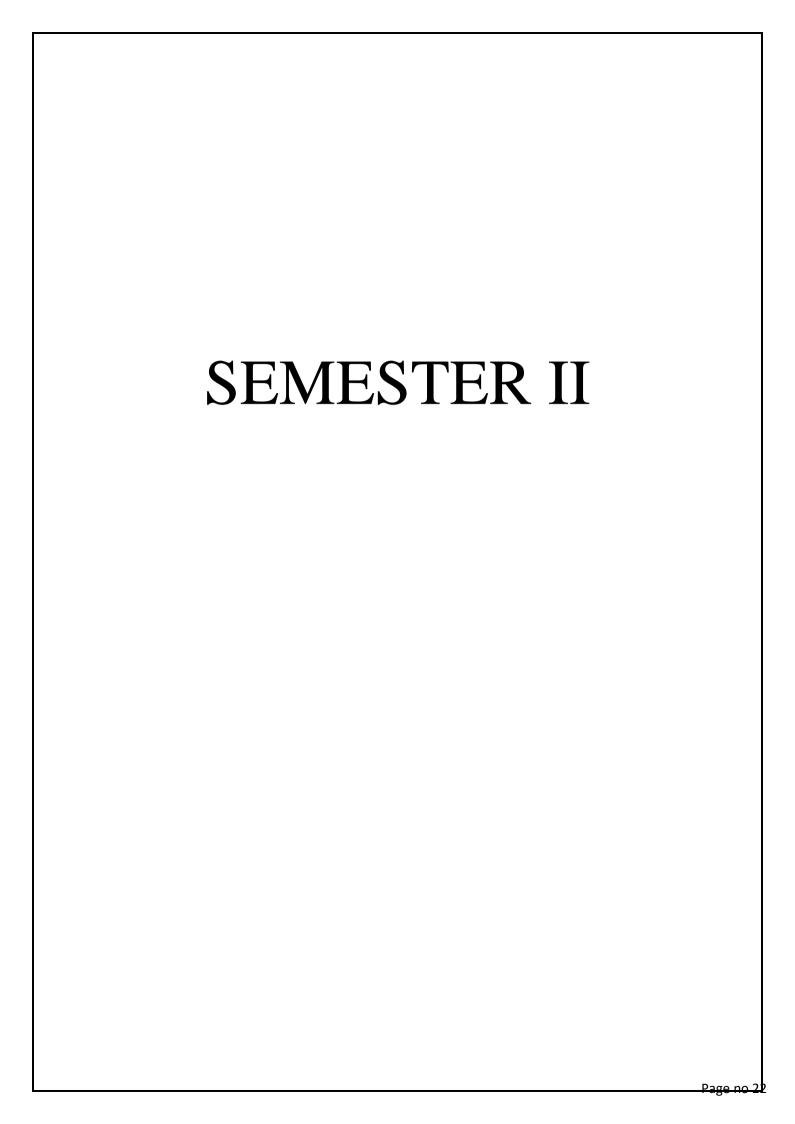
Semester End Examination (30 Marks)

Question	Particulars	Marks
No.		
1	Objective Type Questions (All Units)	6
2	Descriptive Question(s) on Unit I	6
	[This question may be divided into sub questions like (a) (b)	
	for 3 Marks + 3 Marks or 4 Marks + 2 Marks pattern]	
3	Descriptive Question(s) on Unit II	6
	[This question may be divided into sub questions like (a) (b)	
	for 3 Marks + 3 Marks or 4 Marks + 2 Marks pattern]	
4	Descriptive Question(s) on Unit III	6
	[This question may be divided into sub questions like (a) (b)	
	for 3 Marks + 3 Marks or 4 Marks + 2 Marks pattern]	
5	Descriptive Question(s) on Unit IV	6
	[This question may be divided into sub questions like (a) (b)	
	for 3 Marks + 3 Marks or 4 Marks + 2 Marks pattern]	
	Total	30

Reference Books

- 1) Rabindranath Tagore, The Centre of Indian Culture. Rupa and Co, India, 2017.
- 2) Chopra, J. K. Indian Heritage and Culture. Unique Publisher, India, 2013.
- 3) Patnaik Devdatta, Indian Culture, Art and Heritage. Pearson, India, 2021.
- 4) Cassady Marsh, An Introduction to the Art of Theatre: A comprehensive test- Past, Present and Future. Colorado Springs, Colo, 2017.
- 5) Pingle Bhavanrav A., History of Indian Music: with particular reference to theory and practice, Dev Publishers and Distributors, India, 2021.
- 6) Popley Herbert A., The Music of India. Central Archaeological Library, New Delhi, 1921.

- 7) Tomory Edith, History of Fine Arts in India and the West. Orient Longman, Mumbai, 1989. 8) Arthur Schopenhauer, The Art of Literature, S. Sonnenschein and co London. 1981.
- 9) M. Keith Booker, A Practical Introduction to Literary theory and Criticism. Routledge.Michigan, 1996.
- 10) Vatsyayan Kapila, Indian Classical Dance. Publications Division, Ministry of Information and Broadcasting, Govt. of India, 1992.
- 11) Phyllia S. Weikart, Teaching folk dance: successful steps. High/Scope Press, Mchigan, 1997.
- 12) Gosvami O., The story of Indian Music, its growth and synthesis. Bombay, New York, Asia Pub. House, 1961.



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 marks continuous evaluation		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 evaluation		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, Proche [Provided Operations of world by Asterdam Providers of Sales].	
	 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 m	arks continuous eval	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	 Role of forecasting in financial decision-making. Limitations and risks associated with forecasting. Ethical considerations involved in financial forecasting. Types of Forecasting Techniques in Finance: Straight Line, Moving Average, Time series analysis, Sales Forecasting and Cash Budget. (Manual Calculations are expected). 	15
2. Creating Forecasts using Excel.	 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 m	arks continuous eval	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
2. Creating charts using excel.	Creating and reporting data using Line charts, Bar charts, Pie charts, histogram, scatter plot, area chart, radar chart and candlestick charts with excel/ other tools.	15

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

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

Reference books.

- 1. Quick course in Micro-soft office Joyce Cox, Polly Orban
- 2. Office 2013 complete reference Stephen L.Nelson
- 3. Rajkamal, Internet and web Technologies, Tata McGraw Hill
- 4. Mastering Office 2013 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=22.
Dr. Nishikant Jha	Thakur College of Science & Commerce	J
Dr.CA Mahesh Bhiwandikar	K.M.Agarwal College	
Dr. Neetu Kapoor	Bharat College	Souther
Dr. Suresh Tukaram Nimbalkar	N.K.Varadkar College	
Dr. Ravindra Bambardekar	Keraleeya Samaj Model College	R3ombordeke
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	Califerance Standard California
Mr. Suraj Agarwala	B.K.Birla College (Empowered Autonomous)	Mes
Mr. Nirav Goda	Thakur College of Science & Commerce (Autonomous)	Similar Aspa

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 <mark>Minor</mark>			
UG First Year Accountancy			
Semester	II		
Title of Paper	Minor in Accounting- I		
1)	NA		
II)	NA		
III)	NA		
From the Academic Year	2024-25		

Sr. No.	Heading	Particulars			
110.					
1	Description of the course:	Have you ever wondered how businesses determine the true cost of their products or services? As an			
	Including but not limited to:	undergraduate learner with a diverse academic background, one might be curious about the inner workings of businesses beyond one's specific field. This course i.e Minor in Accounting-I delves with fundamentals of cost Accounting, into the essential aspect of business — understanding and managing costs. Throughout this course, the learner will explore the meaning and significance of cost accounting and its application in business world.			
2	Vertical:	Major/√ Minor/Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System			
3	Type:	Theory & Practical Illustrations			
4	Credit:	2 credits			
5	Hours Allotted :	30 Hours			
6	Marks Allotted:	50 Marks			
7	Course Objectives:				
	 Analyze the fundamental concepts of cost accounting and evaluate its role in decision making processes. Classify costs in accordance with Cost Accounting Standard 1, demonstrating a comprehensive understanding of cost categorization principles. Develop proficiency in preparing statements of cost and profit, applying cost accounting techniques to accurately represent financial information for managerial decision making. 				

8 Course Outcomes

- 1. The learner will be to summarize, differentiate and explain the fundamental concepts and role of Cost Accounting in decision making.
- The learner will be to classify and categorize the costs in various heads as per CAS 1.
- 3. The learner will be to prepare and analyze the Statement of Cost and Profit i.e Cost Sheet.

9 Modules:

Module 1: Fundamentals of Cost Accounting

- 1. Evolution, Scope, Objectives and Significance of Cost Accounting.
- 2. Introduction to Methods of Costing: Job Costing, Process Costing, Batch Costing, Operating Costing and Contract Costing. (Theoretical aspects only)
- 3. Application of Cost Accounting for Business Decisions.
- 4. Definition of Cost, Cost Centre, Cost Unit and Cost Drivers. (Small case studies)
- Classification of Costs (with reference to Cost Accounting Standard 1). (Small case studies)

Module 2: Statement of Cost and Profit

- 1. Elements of Cost, Concept and Advantages of Cost sheet.
- 2. Preparation of Cost sheet and Ascertainment of Profit (Simple Illustrations and case studies).

10 Textbooks:

- 1. Cost Accounting: Principles and Practice" by Jain and Narang
- 2. Cost Accounting: Foundations and Evolutions" by Michael R. Kinney and Cecily A. Raiborn
- 3. Cost Accounting: Text and Problems" by M.C. Shukla, T.S. Grewal, and S.C. Gupta

11 Reference Books:

- 1. Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan
- 2. Managerial Accounting for Managers" by Eric Noreen, Peter Brewer, and Ray Garrison
- 3. Cost Accounting Standards (CAS) An Overview" by Institute of Chartered Accountants of India (ICAI)
- 4. Cost Accounting Standards (CAS) and Guidance Notes" by CA Pankaj Garg

12	Internal Continuous Assessment: 40% i.e 20 marks			Semester End Examination: 60% i.e 30 marks
13	Cont	inuous Evaluation		
		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/ Projects/Assignments etc.(Physical/Online mode)	10	
				<u> </u>

14 Semester End Evaluation : External 30 Marks Time: 1 Hour

Format of Question Paper:

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.

Sign of the BOS
Principal Dr.(CA)
Gajanan Wader
Chairman Board of
Studies: Accountancy

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 Economics
UG First Year Programme			
Semester II			
Title of Paper	Introduction to the Capital Market of India		
Credits	2		
From the Academic Year	2024-2025		

Sr. No.	Heading	Particulars	
1	Description of the course:	Introduction to the Capital Market of India	
	Including but not limited to:	This course provides an introduction to the functioning, structure, and dynamics of the stock market in India. Students will learn about the various components of the stock market, investment strategies, and the regulatory framework governing the Indian stock market.	
2	Vertical:	Vertical 3 Open Elective	
3	Type:	Theory	
4	Credit:	2 Credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)	
5	Hours Allotted:	30 Hours	
6	Marks Allotted:	50 Marks	
7	Course Objectives: 1. To understand the basics of the Indian stock market. 2. To familiarize students with different investment instruments. 3. To analyze the factors influencing stock market performance. 4. To introduce students to the regulatory environment of the Indian stock market.		
8	Course Outcomes: Students will be able to: 1. Understand Basic concepts of the stock market. 2. Evaluate different investment instruments. 3. Analyze the various stakeholders of the stock market. 4. Apply the basic knowledge of the capital market while making investment decisions. 5. Synthesize the importance of the capital market in Indian economy.		

9	Introduction to the Capital Market of India			
	Module 1: Introduction to the Capital Ma	arket (15)		
	Definition and basic concepts: Capital market, investors, traders, brokers, shares, debentures, bonds, derivatives, Systematic Investment Plan (SIP), Systematic Withdrawal Plan (SWP), and mutual funds.			
	Module 2: Market Regulations	(15)		
	Introduction to BSE and NSE: Nifty and Sensex, SEBI: Meaning and Role, Insider trading regulations, Primary Market (IPO) and Secondary Market.			
10	Text Books:			
11	Reference Books:			
	 Gomez Clifford (2008). Financial Markets, Institutions and Financial Services. Prentice Hall of India, Meir Kohn (2013). Financial Institutions and Markets. Oxford University Press. Pathak Bharati (2018). Indian Financial System. Pearson Education; Fifth edition. Rajesh Kothari (2012). Financial Services in n India: Concept and Application. Sage Publications, New Delhi Articles from financial newspapers and journals such as Economic Times, Business Standard, and Mint. 			
12	Internal Continuous Assessment: 40%	External, Semester End Examination 60 Individual Passing in Internal and External Examination		
13	Continuous Evaluation through:			
	Quizzes, Class Tests, presentations, projects, role play, creative writing, assignments, etc. (at least 3)			
14	Format of Question Paper: for the final examination (30 Marks)			
	Solve Any 3 questions out of Given 6 Questions			

Sign of the BOS Chairman Name of the Chairman Name of the BOS Sign of the Offg. Associate Dean Name of the Associate Dean Name of the Faculty Sign of the Offg. Dean Name of the Offg. Dean Name of the Faculty

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				
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 examination For OE: External - 30 Marks (2 Credits)		
	 Duration - These examinations shall be of one hour and 30 minutes duration. 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 AEC			
Board of Studies in HINDI			
UG First Year Programme			
Semester II			
Title of Paper	Credits		
हिन्दी भाषा : कौशल के आधार	2		
From the Academic Year	2024-25		

Sr. No.	Heading	Particulars	
NO.			
1	Description the course :	हिन्दी भाषा : कौशल के आधार	
	Including but Not limited to:	हिंदी राजभाषा होने के साथ-साथ भारत में बोलीजने वाली एक प्रमुख भाषा है। भारत के अधिकांश निवासी और यहां तक कि भारत के बाहर बसनेवाले भारतवंशी भी अपने दैनिक आपसी वार्तालाप, कार्य-व्यवहार में हिंदी भाषा का ही प्रयोग करते हैं। विश्व की प्रमुख पांच भाषाओं के अंतर्गत हिंदी का अस्तित्व है, इस दृष्टि से हिंदी को लेकर विभिन्न प्रकार के कौशल सीखे और सिखाए जा सकते हैं। विद्यार्थियों के लिए हिंदी एक सामान्य भाषा होने के साथ विशेष भाषा तब बन जाती है जब वह हिंदी के माध्यम से अपने कौशल में अभिवृद्धि करें, हिंदी के माध्यम से रोजगार के कई अवसरों को प्राप्त करें। इस दृष्टि से पाठ्यक्रम अत्यंत लाभवर्धक और उपयोगी सिद्ध होगा। हिंदी भाषा में कौशल विकास की असीम संभावनाएं हैं और कौशल के विभिन्न आयाम जुड़े हुए हैं जो अलग-अलग दिशाओं में देखे जा सकते हैं। पाठ्यक्रम विद्यार्थियों में लेखन, वाचन कौशल की अभिवृद्धि करने के साथ रोजगारपरक अवसर प्रदान करता है।	
2	Vertical :	Open Elective	
3	Type:	Theory	
4	Credit:	2 credits (1 credit = 15 Hours for Theory in a semester)	
5	Hours Allotted :	30 Hours	
6	Marks Allotted:	50 Marks	
7	Course Objectives: (List some of the course objectives) 1. विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना। 2. विद्यार्थियों को लेखन, वाचन कौशल से परिचय करते हुए अभिव्यक्ति की शैलियों का विकास करना। 3. विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषज्ञता दिलाना। 4. विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।		

8 Course Outcomes: (List some of the course outcomes)

- CO-1) विद्यार्थियों को लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा।
- CO-2) विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन-शक्ति, शैली का विकास होगा।
- CO-3) विद्यार्थियों को लेखन, भाषण कौशल से भाषिक-शक्ति, शैलियों का संवर्धन होगा विशेषज्ञता आएगी।
- CO-4) विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा।

9 Modules:-

इकाई	पाठ	व्याख्यान संख्या
इकाई -1	1. लेखन कौशल का अर्थ एवं स्वरूप	व्याख्यान- 15
	2. लेखन कौशल की उपयोगिता एवं महत्व	क्रेडिट- 01
	3. लेखन कौशल की विधियाँ	
	4. लेखन कौशल के भेद एवं विशेषताएँ	
	5. वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ	
	6. वाचन कौशल की उपयोगिता	
	7. वाचन कौशल की विधियाँ एवं विशेषताएँ	
इकाई -2	8. भाषण कौशल का अर्थ एवं स्वरूप	व्याख्यान- 15
	9. भाषण कौशल का महत्व एवं उपयोगिता	क्रेडिट- 01
	10. भाषण कौशल की विशेषताएँ	
	11. भाषण कौशल की विधियाँ	
	12. श्रवण कौशल का अर्थ एवं स्वरूप	
	13. श्रवण कौशल का महत्व एवं उपयोगिता	
	14. श्रवण कौशल की विशेषताएँ	

10 संदर्भ ग्रंथ सूची -

- 1. हिंदी भाषा शिक्षण के विविध आयाम प्राध्यापक डॉ. राठौर, किनले एडिशन
- 2. अभिनव पत्र लेखन डॉ अनिल सिंह
- 3. हिंदी के व्यावहारिक रूप डॉ संतोष मोटवानी, परिदृश्य प्रकाशन, मुंबई
- 4. हिंदी भाषा लेखन कौशल गुलीबाबा पब्लिकेशन प्राइवेट लिमिटेड

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination
12	Continuous Evaluation through:	
	मूल्यांकन प्रारूप	
	आंतरिक मूल्यांकन- 20- अंक	
	रचनात्मक कार्य, प्रकल्प इत्यादि- 10 अंक, कक्ष शिक्षण के दौरान सहभागिता इत्यादि - 05 अंक अकादिमक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक कुलयोग - 20 अंक	
13	Format of Question Paper:	
	बाह्य मूल्यांकन- लिखित परीक्षा- 30- अंक	परीक्षा अवधि- 01 घंटा
	निम्नलिखित तीन में से किन्हीं दो प्रश्नों के उत्तर लिखिए	30 अंक
		कुलयोग- 30 अंक

CATALON

Sign of the BOS Chairman Name of the Chairman Name of the BOS

Sign of the Offg. Associate Dean Name of the Associate Dean Name of the Faculty Sign of the Offg. Dean Name of the Offg. Dean Name of the Faculty

As Per NEP 2020

University of Mumbai



Title of the Course Law related to Intellectual
Property Rights
Semester – Sem I
Syllabus for Two Credit

(With effect from the academic year 2024-25)

Law related to Intellectual Property Rights

PROGRAM	BA /BSc/ BCom
SEMESTER	I
COURSE TITLE	Law related to Intellectual Property Rights
VERTICLE /CATEGORY	E (Value Education Course)
COURSE LEVEL	50
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	

COURSE OBJECTIVE

Learners will be enabled with the knowledge of the branch of the law that rights given to persons over the creation of their minds. They usually give the creator an exclusive right over the use of his/her creation for a certain period.
 To impart knowledge on identification of diverse types of Intellectual Properties (IPs), the right of ownership, scope of protection as well as the ways to create and to extract value from IP.
 Learners will be able to recognize the crucial role of IP in organizations of different industrial sectors for the purposes of product and technology development.
 To facilitate students to identify activities and constitute IP infringements and the remedies available to the IP owner and describe the precautious steps to be taken to prevent infringement of proprietary rights in products and technology development

COURSE OUTCOME

CO1: Learners will be able to study development and reform of intellectual propertyright institutions and their impact on creativity and innovation.

CO2: Learners will be able to critically analyze the principles of Tortious liability, develop familiarization of process of Intellectual Property Management (IPM) and various approaches for IPM and conducting IP and IPM auditing and explain how

IP can be managed as a strategic resource and suggest IPM strategy

CO3: Learners will be well equipped with the expensive characteristics of judicialtrend related to IPR and the remedies provided under the mechanism set up by the

Government Convention of IPR

	ORGANISATION OF THE COURSE			
UNIT NO	COURSE UNITS	HOURS PERWEEK		
1	Nature, Concept and forms of Intellectual Property and Patents	10		
2	Patents and Trade Marks	10		
3	Copy Rights and Geographical Indicators	10		
	TOTAL HOURS	30		

COURSE DESIGN

UNIT TITLE	OUTCOME	DESCRIPTION	PEDAGOGICA L APPROACH
Intellectual	Learners will	Nature& Concept	Lecture and
Property: Meaning,Nature	understand the concept of IPR	of Intellectual	seminar method,Case
and Significance	andanalyze the	Property, General	laws
	conceptof liabilities.	Principles of	
		IP	
Various forms ofIntellectual Properties:	Learners will be ableacquire the knowledge of the fundamentals of Intellectual property right and judicial perspective towards persons and properties.	Copyright, Patent, Trademark, Design, Geographical indication, Semi- Conductor and Plantvariety	Lecture and seminar method, Case laws
Major	Learners will be ableto evaluate the	The Paris Convention, 1883,	Lecture and seminar
international	process of IPR	the Berne	method,Case
	mechanism set by	Convention,	laws
instruments	thegovernment.	1886,The WIPO Convention,	
relatingto the		1967,The TRIPS	
protection of		Agreement, 1994	
Intellectual		andrecent amendments.	
Properties:			

CONTINUOUS ASSESSMENT TESTS (CAT) & SEMESTER END EXAMINATION (SEE)

NATURE OF ASSESSMEN T	MARKS	METHODOLOGY	COURSE OUTCOME
CAT 1*	10	Online Quiz, Open booktest, Class test, Assignment and Viva	CO1
CAT 2*	10	Online Quiz, Open booktest, Class test, Assignment and Viva	CO1, CO2
CAT 3*	10	Online Quiz, Open booktest, Class test, Assignment and Viva	CO3
SEE	30	Four questions of 10 markseach (from each course unit), to be attempted any 3, 10 marks may be subdivided into two sub questions of 5 marks	CO1, CO2,CO3

^{*}Any two.

ofthe Course	Analysis of landmark cases, Field visit patent office, Visit to Trademark office, Workshop on IPR.
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ESSENTIAL	W.R.Cornish and D. Llewelyn, Intellectual Property:	
READINGS	Patents, Copyrights, Trademarks and Allied Rights,	
	Sweet& Maxwell.	
	P. Narayanan, Intellectual Property Law, Eastern Law	
	House	

ADDITIONAL	V.K. Ahuja, Law Relating to Intellectual Property	
READINGS Rights,		
	LexisNexis	

Syllabus Drafting Committee -

Dr. Rajeshri N.Varhadi, Professor and In-Charge Director (UMLA)Dr. Gouri Gargate, Professor of IIT Kharagpur. Dr. Swati Rautela, Professor and Head Department of Law.Dr. Sanjay Jadhav, Associate Professor Department of Law.

Prof. Uma Nehare, Assistant Professor, University of Law Academy.

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

University of Mumbai

Website – mu.ac.in Email id - dr.aams@fort.mu.ac.in aams3 a.mu.ac.in



Academic Authorities, Meetings & Services (AAMS) Room No. 128, M. G. Road, Fort, Mumbai – 400 032. Tel. 022-68320033

Re- accredited with A ++ Grade (CGPA 3.65) by NAAC Category- I University Status awarded by UGC

No. AAMS_UGS/ICC/2024-25/ 2\9

Date: 31⁵January, 2025

CIRCULAR:-

Attention of all the Principals of the Affiliated Colleges, Directors of the Recognized Institutions and the Head University Departments is invited to this office Circular No. AAMS_UGS/ICC/2024-25/04 dated 11th June, 2023 relating to the NEP UG & PG Syllabus.

They are hereby informed that the recommendations made by the Ad-hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular at its meeting held on 23rd November, 2024 and subsequently passed by the Board of Deans at its meeting held on 30th December, 2024 <u>vide</u> item No. 8.1 (N) have been accepted by the Academic Council at its meeting held on 27th January, 2025 <u>vide</u> item No. 8.1 (N) and that in accordance therewith to introduce 2 Credit Programme Co-Curricular Course Foundation and Exploration of Performing Fine Arts Sem II as per appendix (NEP 2020) with effect from the academic year 2024-25.

(The said circular is available on the University's website www.mu.ac.in).

MUMBAI – 400 032 \$\st \text{January, 202 \leftilde{\st}} (Dr. Prasad Karande) -REGISTRAR

To,

The Principals of the Affiliated Colleges, Directors of the Recognized Institutions and the Head, University Departments.

AC 8.1 (N) /27/01/2025

Copy forwarded with Compliments for information to:-

- 1) The Chairman, Board of Deans,
- 2) The Dean, Faculty of Interdisciplinary,
- 3) The Chairman, Ad-hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular,
- 4) The Director, Board of Examinations and Evaluation,
- 5) The Director, Department of Students Development,
- 6) The Director, Department of Information & Communication Technology,
- 7) The Director, Centre for Distance and Online Education (CDOE), Vidyanagari,
- 8) The Deputy Registrar, Admissions, Enrolment, Eligibility & Migration Department (AEM).

Circular No. AAMS_UGS/ICC/2024-25/245 Dated -31 January, 2025
Pritam desktop/ Circular/AC-27-01-2025/ Item No.8.1 (N) introduce 2 Credit Programme Co-Curricular Course Foundation and Exploration of Performing Fine Arts. Sem II



Cop	y forwarded for information and necessary action to :-
1	The Deputy Registrar, (Admissions, Enrolment, Eligibility and Migration Dept)(AEM), dr@eligi.mu.ac.in
2	The Deputy Registrar, Result unit, Vidyanagari drresults@exam.mu.ac.in
3	The Deputy Registrar, Marks and Certificate Unit,. Vidyanagari dr.verification@mu.ac.in
4	The Deputy Registrar, Appointment Unit, Vidyanagari dr.appointment@exam.mu.ac.in
5	The Deputy Registrar, CAP Unit, Vidyanagari cap.exam@mu.ac.in
6	The Deputy Registrar, College Affiliations & Development Department (CAD), deputyregistrar.uni@gmail.com
7	The Deputy Registrar, PRO, Fort, (Publication Section), Pro@mu.ac.in
8	The Deputy Registrar, Executive Authorities Section (EA) eau120@fort.mu.ac.in
	He is requested to treat this as action taken report on the concerned resolution adopted by the Academic Council referred to the above circular.
9	The Deputy Registrar, Research Administration & Promotion Cell (RAPC), rape@mu.ac.in
10	The Deputy Registrar, Academic Appointments & Quality Assurance (AAQA) dy.registrar.tau.fort.mu.ac.in ar.tau@fort.mu.ac.in
11	The Deputy Registrar, College Teachers Approval Unit (CTA), concolsection@gmail.com
12	The Deputy Registrars, Finance & Accounts Section, fort draccounts@fort.mu.ac.in
13	The Deputy Registrar, Election Section, Fort drelection@election.mu.ac.in
14	The Assistant Registrar, Administrative Sub-Campus Thane, thanesubcampus@mu.ac.in
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16	The Assistant Registrar, Ratnagiri Sub-centre, Ratnagiri, ratnagirisubcentre@gmail.com
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As Per NEP 2020

University of Mumbai



Syllabus for Basket of OE Ad- hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular UG First Year Programme - Co-Curricular Course Semester II Title of Paper Credits Foundation and Exploration of Performing Fine Arts From the Academic Year 2024-25

Semester II As per NEP 2020

Foundation and Exploration of Performing and Fine Arts

Syllabus for Two Credits Programme

With effect from Academic Year 2024-2025

Aims and Objectives

- To study the foundation and essentials of performing arts.
- To understand the chronicles of Indian Artistry.
- To comprehend the modern art forms.
- To explore various career opportunities in fine arts.

Learning Outcomes

The course will enable the learner to

- Identify and trace the historical evolution of Indian performing and fine arts.
- Analyze the transition from traditional to modern art forms in performing arts.
- Identify and describe a range of career paths in the fine and performing arts.

Modules at Glance

Semester I

Module	Unit	Content	No.
No.			of Hours
1	I	Foundation of Performing Arts	08
	II	Essential Skill Sets in Performing Arts	07
2	III	Chronicles of Indian Artistry	08
	IV	Contemporary and Modern Art	07
		Total No. of Hours	30

Module No.	Unit	Content	
1	Ţ	1.1 Foundation of Performing Arts	
	•	 1.1 Foundation of Performing Arts Introduction to Performing Arts Historical Evolution and Cultural Significance of Performing Arts Basic Elements of Performing Arts 	
	П	1.2 Essential Skill Sets in Performing Arts	
		Character Development and Analysis	

		Emotional Exploration and Expression	
		Fundamentals of Voice Modulation and Projection	
		Improvisation Skills	
		Scene Study and Script Interpretation	
		 Career Options in Performing Arts 	
2	III	2.1 Chronicles of Indian Artistry	
		 Indus Valley Civilization Folk and Tribal Art Forms Impact of Aesthic Art on Sacred Architecture Revival and Preservation of Ancient Indian Art 	
	IV	2.2 Contemporary and Modern Art	
		Modern Trends in Indian Art	
		Eminent Contemporary Artists of India	
		Career Options in Fine Arts	

Scheme of Evaluation

The Scheme of Examination shall be of 50 marks. It will be divided into Internal Evaluation (20 marks) and Semester End Examination (30 Marks).

Semester I (50 Marks - 2 Credits) Internal Evaluation (20 Marks)

Sr. No.	Particulars Particulars	Marks
1	Presentation	15
	OR	
	Project	
	OR	
	Assignment	
2	Participation in Workshop / Conference / Seminar (as	5
	decided by the Teacher)	
	OR	
	Participation in Online Workshop / Conference / Seminar	
	(as decided by the Teacher)	
	OR	
	Field Visit	
	OR	
	Attendance	

Semester End Examination (30 Marks)

Question	Particulars	Marks
No.		
1	Objective Type Questions (All Units)	06
2	Descriptive Question(s) on Unit I	06
	The Question may be divided into sub questions:	
	Attempt any 2 out of 4 (Each of 3 Marks)	
3	Descriptive Question(s) on Unit II	06
	The Question may be divided into sub questions:	
	Attempt any 2 out of 4 (Each of 3 Marks)	
4	Descriptive Question(s) on Unit III	06
	The Question may be divided into sub questions:	
	Attempt any 2 out of 4 (Each of 3 Marks)	
5	Descriptive Question(s) on Unit IV	06
	The Question may be divided into sub questions:	
	Attempt any 2 out of 4 (Each of 3 Marks)	
	Total	30

Reference Books

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