

First year B.Com (Accounting and Finance) Programme
Revised Syllabus 2017-2018
Semester 1

Discipline Related Courses

1. Financial Accounting (Elements of financial accounting)-I

Modules

- Accounting standards issued by ICAI and inventory valuation
- Final accounts
- Departmental accounts
- Accounting for hire purchase

2. Cost Accounting (Introduction and elements of cost) – I

- Introduction to cost accounting
- Material cost
- Labour cost
- Overheads

3. Financial management (Introduction to financial management)-I

- Introduction to financial management
- Concepts in valuation
- Leverage
- Types of financing
- Cost of capital

Ability Enhancement Courses

Ability Enhancement compulsory Course

4. Business communication– I

- Theory of communication
- Obstacles to communication in business world
- Business correspondence
- Language and writing skills

Skill Enhancement Course

5. Foundation Course – I

- Overview of Indian society
- Concept of disparity-1
- Concept of disparity-2
- The Indian constitution
- Significant aspects of political processes

Core Courses

6. Commerce (Business environment)-I

- Business and its environment
- Business and society
- Contemporary issues
- International environment

7. Business economics-I

- Introduction
- Demand analysis
- Supply and production decision and cost of production
- Market structure : perfect competition and monopoly and pricing and output decisions under imperfect competition
- Pricing practices

First year B.Com (Accounting and Finance) Programme Revised Syllabus 2017-2018 Semester 2

Discipline Related Courses

1. Financial accounting(Special accounting areas)-II

- Accounting from incomplete records
- Consignment accounts
- Branch accounts
- Fire insurance claims

2. Auditing (Introduction and planning)-I

- Introduction to auditing
- Audit planning, procedures and documentation
- Auditing techniques
- Internal audit

3. Taxation(Indirect taxes)–I

- Maharashtra value added tax(MVAT),Act 2002:Introduction
- Maharashtra value added tax(MVAT), Act 2002: Registration procedure and rules: section 16
- Maharashtra value added tax(MVAT), Act 2002: Audit section 22 and 61
- Maharashtra value added tax(MVAT), Act 2002: Penalty and interest

Ability Enhancement Compulsory Course

4. Business communication-I

- **T**heory of communication
- Obstacles to Communication in Business World
- Business Correspondence
- Language and Writing Skills

Skill Enhancement Course

5. Foundation course-II

- Globalization and Indian society
- Human rights
- Ecology
- Understanding stress and conflict
- Managing stress and conflict in contemporary society

Core Courses

6. Business law(Business regulatory framework)-I

- Law of contract 1872
- Sale of goods act 1930
- Negotiable instrument act 1881
- Consumer protection act 1986

7. Business mathematics

- Ratio, proportion and percentage
- Profit and loss
- Interest and annuity
- Shares and mutual fund