



JAI HIND COLLEGE

Basantsing Institute of Science & J. T. Lalvani College of Commerce
and Sheila Gopal Raheja College of Management.

Empowered Autonomous

"A" Road, Churchgate, Mumbai - 400 020, India

**Affiliated to
University of Mumbai**

Bachelor of Commerce

Program: B.Com. in Accountancy

**Choice Based Credit System (CBCS)V under NEP-2020
with effect from the academic year 2023-2024**

Syllabus as approved by Statutory Committees

LOCF Document

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**PRINCIPAL
JAI HIND COLLEGE**

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Preamble

The Accountancy Department was set up in the year 1980. The department is engaged in Commerce courses of the B. Com, B.A. and B.Sc. Faculty which is spread across Eight Semesters. The course caters to students who desire to build their professional competence in the field of Accounting and Auditing. The overall structure of the course has been designed keeping in mind the knowledge and skills needed in the ever-changing global environment of Business and Industry.

The Accountancy department caters to four papers in BA and B.Sc. faculty and fourteen papers in the B. Com faculty. The department offers specialisation in Financial Accountancy at the second and third year of B. Com. Each Course in B.Com., BA and B.Sc. is further divided into modules, each having a specific objective and outcome.

The Accountancy Department is a department of five faculty members with few of them having professional qualifications of Chartered Accountancy and Ph.D. All the faculty members are deeply involved in Research.

In the year 2023, Jai Hind College was granted Empowered Autonomy which gave the Department, the freedom to come up with a well-designed course content which meets with the changing industry expectations and frame the syllabus as per NEP-2020. The Accountancy department offers Major, Minor and Skill Enhancement course for B.com students and Open Electives for BA and B.Sc students. The Department has an illustrious Board of Studies comprising of Industry Experts, Academicians from top universities and Alumni that scrutinizes, reviews and suggests frequent updates in the syllabi. The Board of studies meetings are held at regular intervals and the syllabi is frequently reviewed.

The Evaluation of the students' progress is based on Continuous Evaluation I and II comprising of 25 marks each and a Semester End Examination for 50 marks for Major courses which are of 4 credits and Continuous Evaluation of 25 marks and a Semester End Examination for 25 marks for minor, Vocational Skill Elective Courses and open elective courses which are of 2 credits. The Accountancy Department engages their students with various Research projects, Problem solving on Excel and Google sheets, Crosswords, Group



discussions as a part of their Continuous Assessment – II which develops the students to face the challenges of the real world and also enhances their interpersonal skill-set and their critical thinking and problem-solving ability.

Credit Framework

Types of Courses

Sr No	Type of Course	Learner Category
1	Major	Commerce Stream
2	OE	Arts / Science Stream
3	VSC	Commerce Stream

Number of Courses and Credits

Type of Course	Number offered of each	Credits of each
Major	02	4
OE	04	2
VSC	02	2



The program stands out by offering flexibility and innovation in various aspects, including:

- 1. Educational Foundations and Program Outcomes:** The B.Com (Accountancy) degree is a testament to students' demonstrated attainment of knowledge, skills, attitudes, and values in alignment with academic expectations. These outcomes are tailored to meet the evolving demands of the accounting and BFSI Sector.
- 2. Comprehensive Curriculum Development:** The Department of Accountancy has meticulously designed the Learning Outcomes and Curriculum Framework (LOCF) for B.Com (Accountancy), taking into account graduate attributes, qualification descriptors, program learning outcomes, and course-specific learning objectives. This framework forms the basis for a flexible and engaging syllabus.
- 3. Innovative Teaching and Learning Approaches:** The program distinguishes itself by employing innovative pedagogical methods that promote dynamic and effective learning. These approaches encompass Problem Solving both manually and digitally, Group Discussions, Poster Making and application of accounting principles.
- 4. Assessment and Research Emphasis:** B.Com (Accountancy) places a strong emphasis on diverse assessment strategies to evaluate students' understanding and growth across various domains, including financial accountancy, personal financial planning, law, surveying techniques, and data analysis. Additionally, students are encouraged to engage in research projects related to accounting and finance, cultivating critical thinking and problem-solving abilities essential for advanced studies or professional careers in the field.

Overall, the B.Com (Accountancy) program aims to produce graduates who are not only well-versed in the foundational principles of accounting but also possess the analytical, research, and practical skills necessary to excel in the ever-evolving financial landscape. Through a holistic learning approach, students are equipped with the knowledge and mindset required to meet the challenges of the accounting profession and make meaningful contributions to the field.



Semester-wise Courses

Semester	Course Code	Course Title	Type of Course	No of Credits
I	JUCACC-DSC101	Financial Accountancy for Proprietorship	Major	4
I	JUCACC-OE101	Personal Financial Planning-I	OE	2
I/II	JUCACC-OE102/ JUCACC-OE202	Surveying Techniques	OE	2
I/II	JUCACC-OE103/ JUCACC-OE203	Data Collection & Analysis	OE	2
I	JUCACC-VSC101	Business Law- I	VSC	2
II	JUCACC-DSC201	Financial Accountancy for Partnership Firms	Major	4
II	JUCACC-OE201	Personal Financial Planning-II	OE	2
II	JUCACC-VSC201	Business Law- II	VSC	2

LEARNING OUTCOME BASED APPROACH

The Bachelor's Degree in B.Com (Accountancy), awarded by the Department of Accountancy, is a testament to a student's demonstrated achievement of outcomes encompassing knowledge, understanding, skills, attitudes, and values. These outcomes align with the academic criteria expected of graduates upon completing the program. The primary focus of the program's learning outcomes is to equip students with these attributes, especially in response to the evolving demands of the accounting and finance profession.

The Department of Accountancy has meticulously designed the Learning Outcomes and Curriculum Framework (LOCF) for B.Com (Accountancy) by considering graduate attributes, qualification descriptors, program learning outcomes, and course learning outcomes. This framework serves as the foundation for syllabus development, ensuring a comprehensive and engaging knowledge delivery approach.



GRADUATE ATTRIBUTES

The characteristic attributes that a B. Com, BA and B.Sc Graduate will be able to demonstrate through learning the various courses of Accountancy Department are as follows:

- Self-directed Learning
- Critical Thinking skills
- Research Related skills
- Problem solving & analytical skills
- Digital Literacy
- Co-operation and Team spirit
- Professional skills.
- Application Skills
- Moral and Ethical values.

PROGRAMME OBJECTIVES

1. To keep the students updated and upgraded about various accounting practices and Accounting standards followed in the corporate world.
2. Students will develop and utilize effective written and oral communication skills in an Accounting setting.
3. Students will develop an understanding of various branches of Accountancy viz Management, Book keeping, Auditing, Taxation, Costing, etc.
4. To inculcate students with the working knowledge of the provisions of Companies Act, 2013.
5. Students will develop an in depth understanding of the compliance and procedures of the Income Tax Act, 1961.
6. To develop an understanding among students of various concepts in Cost, Systems in Costing and determination of Cost under various situations for decision making.
7. To make the students capable of managerial planning, control and decision making abilities.
8. To provide knowledge to the students of Auditing Principles, Procedures and Techniques in accordance with current legal requirement in India.



9. Students will develop a broad appreciation for Accountancy as a tool for solving real world problems.
10. To make the students capable and acceptable at global level with various professional accounting skills.
11. To inculcate and develop entrepreneurial culture in the students and equip them with the skill sets required in the industry as well as in profession.
12. To inculcate and develop in the students the culture of research and enhance their research application capabilities.
13. To enable the students to exhibit ethical values, towards their desired business, profession or in their conduct or practice in general or any endeavour.

TEACHING LEARNING PROCESS

- i. Power Point Presentations
- ii. Problem Solving both manually and digitally
- iii. Group Discussions
- iv. Poster Making



EVALUATION SCHEME

The assessment pattern for Financial Accountancy for Proprietorship & Financial Accountancy for Partnership as a major subject in FYBCOM is as follows:

1. 50 marks for the Semester End Exam (SEE).
2. 25 marks for Continuous Assessment CA 1, which may be objective-based.
3. 25 marks for CA 2, which includes group or individual projects, presentations, viva, etc.

For the Open Elective (OE) named Personal Financial Planning I & II, Surveying Techniques & Data Collection and Analysis, the assessment pattern is:

1. 25 marks for the Semester End Exam (SEE).
2. 25 marks for Continuous Assessment

The assessment pattern for the Vocational Skill Elective Course (VSC) named Business Law I & II for FYBCOM is:

1. 25 marks for the Semester End Exam (SEE).
2. 25 marks for Continuous Assessment



Discipline Specific Core Courses - Major Core Courses

SEMESTER I		
Course code: JUCACC-DSC101	Financial Accountancy for Proprietors	Credits: 04 Lectures/Week:04
Course description	The course has been designed keeping in mind the preparation of Books of Accounts by Sole Proprietors who are engaged either in Manufacturing Activity or Trading Activity	
Learning objectives	<ol style="list-style-type: none"> 1. To enable the students to understand the concept of Single Entry System and how it differs from Double Entry system. 2. To make students understand the different Systems of Book-Keeping. 3. To make students understand the difference between a consignment transaction and a sale transaction. 4. To make students distinguish between Installment system and Hire purchase system and to make them understand the calculation of interest under different conditions. 	
Course Outcomes	The Students will be able to:- <ol style="list-style-type: none"> 1. Understand the purpose of preparing Manufacturing accounts and will be able to prepare Manufacturing accounts of Manufacturing entities 2. Solve the practical problems on single entry. 3. Know the meaning and features of Consignment and will be able to differentiate between Consignment and Sales. 4. Record the transactions in the books of consignor and consignee. 5. Understand the features of hire purchase transactions, Understand the instalment payment system and also how it is different from hire purchase transactions. 	
	THEORY	(60 lectures)
Sub Unit	Unit – IFINAL ACCOUNTS OF MANUFACTURING CONCERN (Proprietor)	15 lectures
1.	Adjustment and Closing Entries	
2.	Proforma of Manufacturing Account	
3.	Illustrations	



	Unit – II: ACCOUNTING FROM INCOMPLETE RECORDS	15 lectures
1.	Meaning and Features	
2.	Difference between Single Entry and Double Entry System of Book-keeping.	
3.	Preparation of Final Accounts from single entry system to Double Entry System by Conversion Method.	
	Unit – III: CONSIGNMENT ACCOUNTS	15 lectures
1.	Introduction, Meaning and features of Consignment	
2.	Distinction between Consignment and Sale	
3.	Accounting for Consignment Transactions and valuation of Closing Stock	
4	Invoicing of goods at higher price (Excluding overriding commission, normal/abnormal losses)	
	Unit – IV: ACCOUNTING FOR HIRE PURCHASE TRANSACTIONS.	15 lectures
1.	Introduction, Concepts and Features	
2.	Distinction between Hire Purchase and Installment System.	
3.	Accounting Treatment in the books of Hire Purchaser including Interest calculation. (Fixed Installment Method only)	
	<p>Evaluation Scheme</p> <p>I. Continuous Assessment-I (CA1) 25 marks Multiple choice Questions to be taken Online or Offline.</p> <p>II. Continuous Assessment-II (CA2) 25 marks Includes Research Project, Problem Solving on Excel Sheets, Crosswords and Group Projects.</p> <p>III. Semester End Examination (SEE) 50 marks</p>	



Blooms Taxonomy for Semester End Exam				
UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL MARKS
I	05	05	05	15
II	03	03	04	10
III	05	02	03	10
IV	05	05	05	15
TOTAL MARKS PER OBJECTIVE	18	15	17	50
% WEIGHTAGE	36%	30%	34%	100

References:

1. Bhushan Kumar Goyal, (2020), Basic Financial Accounting (set of 2 volumes), 7thedition, Delhi University, Taxmann publications.
2. M C Shukla, S C Gupta & T S Grewal (2016)Advanced Accounts Vol. I, 19/e, S. Chand Publishing.
3. Deepak S. (2012) Financial Accounting, Delhi University, Delhi, Taxmann Publications (p) Ltd..
4. SharmaD.G(2015)Financial Accounting, New Delhi, Delhi, Taxmann publications (p)Ltd.
5. Pippa.R(2011) Accounts, Delhi Viva Books Pvt Ltd
6. GrewalT.S, (2012) Introduction to Accountancy New Delhi, Delhi, S.Chand & Co.(p) Ltd.



SEMESTER II		
Course code: JUCACC-DSC201	Financial Accountancy for Partnership Firms	Credits: 04 Lectures/Week: 04
Course description	The course has been designed keeping in mind the preparation of Books of Accounts by Partnership Firms with respect to Admission of Partner, Amalgamation of Partnership firms, settlement of debts in case of dissolution and Branch Accounts.	
Learning objectives	<ol style="list-style-type: none"> 1. To make the students acquainted with the preparation of Final Accounts of Partnership Firms with respect to Admission of a Partner. 2. To get the students acquainted with the theoretical and practical aspects of Amalgamation of Partnership firms. 3. To make students acquainted with the process of dissolution of a firm with the help of Piecemeal Distribution of Cash. 4. To make students understand the methods of accounting of Branch transactions. 	
Course Outcomes	<p>The Students will be able to:-</p> <ol style="list-style-type: none"> 1. Describe the Accounting Procedure and the treatment to various adjustments in Final Accounts of a Partnership firm under various scenarios. 2. Understand the accounting procedure for amalgamation and calculate the amount of Purchase Consideration. 3. Classify the liabilities of the business upon closure of Partnership firm and describe the methods of allocation of cash among the partners as per piecemeal distribution. 4. Maintain branch accounts, evaluate the performance of the branch, and ascertain the profit made by the branch. 5. 	
	THEORY	(60 lectures)
Sub Unit	Unit – IFINAL ACCOUNTS OF PARTNERSHIP FIRMS	15 lectures
1.	Final Accounts w.r.t Partnership	
2.	Impact on Final Accounts w.r.t. Admission of a Partner	
3.	Allocation of Profit before and after Admission of partner	



	Unit – II: AMALGAMATION OF PARTNERSHIP FIRMS	15 lectures
1.	Realization method only	
2.	Calculation of Purchase Consideration	
3.	Accounting in the books of Old Firms	
4.	Accounting in the books of New Firms(including adjustment of Goodwill in the new firm)	
5.	Realignment of capitals in the new firm by current accounts/cash or a combination thereof excluding Common transactions between the amalgamating firms.	
	Unit – III: PIECEMEAL DISTRIBUTION	15 lectures
1.	Excess Capital Method only Treatment of past profits or past losses in the Balance sheet, Asset taken over by a partner	
2.	Treatment of secured liabilities Contingent liabilities/Realization expenses/amount kept aside for expenses and adjustment of actual	
3.	Treatment of preferential liabilities like Govt. dues/ labour dues etc. Excluding: Insolvency of partner and Maximum Loss Method.	
	Unit IV: BRANCH ACCOUNTS	15 lectures
1.	1. Meaning and Classification of branch	
2.	Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method	
3.	Journal Entries, Proforma of Branch Accounts and Illustrations.	
	<p>Evaluation Scheme</p> <p>I. Continuous Assessment-I (CA1) 25 marks Multiple choice Questions to be taken Online or Offline.</p> <p>II. Continuous Assessment-II (CA2) 25 marks Includes Research Project, Problem Solving on Excel Sheets, Crosswords and Group Projects.</p>	



III. Semester End Examination (SEE) 50 marks

Blooms Taxonomy for Semester End Exam

UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL MARKS
I	04	04	07	15
II	05	05	05	15
III	03	02	05	10
IV	02	03	05	10
TOTAL MARKS PER OBJECTIVE	14	14	22	50
% WEIGHTAGE	28%	28%	44%	100

References:

1. M C Shukla, S C Gupta & T S Grewal (2016) Advanced Accounts Vol. I 19/e, S. Chand Publishing.
2. Deepak S. (2012). *Financial Accounting*. Delhi University, Delhi, Taxmann Publications (p) Ltd..
3. Dr. CA Varsha A. (2019) Financial Accounting Management, Mumbai, Maharashtra, Mannan Prakashan (P) Ltd.
4. Grewal T.S (2012) Introduction to Accountancy New Delhi, Delhi, S.Chand & Co.(p) Ltd.
5. Pippa R(2011) Accounts, Delhi Viva Books Pvt Ltd
6. Sharma D.G(2015) Financial Accounting New Delhi, Delhi, Taxmann publications (p)Ltd.
7. S.N and S.K. Maheshwari(2008) Advanced Accountancy, Vol. II, Ninth edition Vikas Publishing House.
8. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
9. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
10. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
11. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers



Open Elective Courses

SEMESTER I		
Course code: JUCACC- OE101	Personal Financial Planning I	Credits: 02 Lectures/Week: 02
Course description	The course will highlight the importance of investing in Banking and Insurance sector for Personal benefits at an earlier age.	
Learning objectives	<ol style="list-style-type: none"> 1. To help the students understand basics in Banking w.r.t. different banking instruments used. 2. To help the students get a brief overview of insurance and understand different types of Insurance options available to individual. 	
Course Outcomes	<ol style="list-style-type: none"> 1. The students will be able to open and operate Bank Accounts as per their need. 2. The Students will be able to decide upon selecting the type of insurance policy as per their requirements. 3. The students will be able to understand the difference between Life and Health Insurance. 	
	THEORY	(30 lectures)
Sub Unit	Unit – IBASICS OF BANKING	15 lectures
1.	Introduction to Banking System.	
2.	Types of Bank Accounts	
3.	Banking transactions made with the help of Banking Instruments: Types of Cheques	
4.	How Fixed deposits and Recurring deposits are considered as a part of Financial Planning	



	Unit – II: BASICS OF INSURANCE	15 lectures																									
1.	Introduction to Insurance: Meaning, Functions, Advantages and Limitations																										
2.	Principles of Insurance																										
3.	Different types of Insurance a. Life Insurance b. Health Insurance c. General Insurance																										
4.	When should you start investing in Insurance																										
	<p>Evaluation Scheme</p> <p>I. Continuous Assessment-25 marks II. Semester End Examination (SEE) 25 marks.</p> <p>Blooms Taxonomy for Semester End Exam</p> <table border="1"> <thead> <tr> <th>UNIT</th> <th>KNOWLE DGE</th> <th>UNDERST ANDING</th> <th>APPLICA TION</th> <th>TOTAL MARKS</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>04</td> <td>04</td> <td>04</td> <td>12</td> </tr> <tr> <td>II</td> <td>06</td> <td>04</td> <td>03</td> <td>13</td> </tr> <tr> <td>TOTAL MARKS PER OBJECTIVE</td> <td>10</td> <td>08</td> <td>07</td> <td>25</td> </tr> <tr> <td>% WEIGHTA GE</td> <td>40%</td> <td>32%</td> <td>28%</td> <td>100</td> </tr> </tbody> </table>	UNIT	KNOWLE DGE	UNDERST ANDING	APPLICA TION	TOTAL MARKS	I	04	04	04	12	II	06	04	03	13	TOTAL MARKS PER OBJECTIVE	10	08	07	25	% WEIGHTA GE	40%	32%	28%	100	
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References:	<ol style="list-style-type: none"> Deborah K. Dilley (2012), Essentials of Banking, John Wiley & Sons, Inc. Book – Keeping & Accountancy, L. N. Chopde, CA S. Ghag & Others, 2022-23 The Fundamentals of Insurance : Theories, Principles and Practices by Hargovind Dayal. Mediclaim and Health Insurance by PatukaleKshitij, ISBN: 9788184302622 Edition: 1, 2014 																										



SEMESTER II		
Course code: JUCACC- OE201	Personal Financial Planning II	Credits: 02 Lectures/Week: 02
Course description	Personal Financial Planning II– With Respect To Investment In Stocks, Mutual Funds, Property And Gold	
Learning objectives	<ol style="list-style-type: none"> 1. To help the students understand basics of stock market and take decision on investments 2. To help the students get a brief overview of investing in Property and Gold. 	
Course Outcomes	<ol style="list-style-type: none"> 1. The students will be able to take decisions on making investments in Stock and Mutual Funds. 2. The students will be able to understand the difference between investing in Real estate and Gold. 	
	THEORY	(30 lectures)
Sub Unit	Unit – I INVESTMENTS IN SECURITY MARKET	20lectures
1.	Where to invest and how to invest in Security Market.	
2.	Basics of Equity, Preference shares and investment in Mutual funds.	
3.	Investment in Debentures and Bonds	
	Unit – II BASICS OF INVESTING IN PROPERTY AND GOLD	10lectures
1.	Investment in Property (Real estate)	
2.	Investment in Gold(Both Online and offline)	



	<p>Evaluation Scheme</p> <p>I. Continuous Assessment-25 marks</p> <p>II. Semester End Examination (SEE) 25 marks</p> <p>Blooms Taxonomy for Semester End Exam</p> <table border="1"> <thead> <tr> <th>UNIT</th> <th>KNOWLEDGE</th> <th>UNDERSTANDING</th> <th>APPLICATION</th> <th>TOTAL MARKS</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>05</td> <td>05</td> <td>05</td> <td>15</td> </tr> <tr> <td>II</td> <td>04</td> <td>03</td> <td>03</td> <td>10</td> </tr> <tr> <td>TOTAL MARKS PER OBJECTIVE</td> <td>09</td> <td>08</td> <td>08</td> <td>25</td> </tr> <tr> <td>% WEIGHTAGE</td> <td>36%</td> <td>32%</td> <td>32%</td> <td>100</td> </tr> </tbody> </table>	UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL MARKS	I	05	05	05	15	II	04	03	03	10	TOTAL MARKS PER OBJECTIVE	09	08	08	25	% WEIGHTAGE	36%	32%	32%	100	
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TOTAL MARKS PER OBJECTIVE	09	08	08	25																							
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<p>References:</p>	<ol style="list-style-type: none"> 1. Mutual Funds and ETFs, A guide for Investors by Securities Exchange Commission. 2. The Intelligent investor, by Benjamin Graham revised edition. 3. <i>The Psychology of Money</i> by Morgan Housel. 4. The New Case for Gold, 17 December 2019, by <u>James Rickard</u> 5. The ABC of Real Estate in India, 1 January 2016 by <u>Sachin Mittal</u> 																										



Course Code: JUCACC- OE102/ JUCACC- OE202	Course Title: Surveying Techniques	Credits:02 Lectures/Week: 02
Course description	The course is design for the learner to understand the different methos of surveying for data collection. T also gives the thrust on primary data collection and subsequent data processing with the help of different techniques.	
Learning objectives	To understand basic principles of modern surveying techniques. acquaint with the skills of modern surveying tools. develops skills of digital data collection.	
Course Outcomes	On successful completion of this course, learners will be able to: Demonstrate the survey techniques for mapping of various activities. Collect the primary data from any area. Process data sets and convert intovisual form and thematic mapping with interpretation	
	THEORY cum PRACTICAL	30 Lectures
Sub Unit	Unit – I:Field Survey	10 lectures
1.	Field Survey: Concept and Types	
2.	Field Surveying of Local area- Pace Survey, Mapping	
3.	Use of Websites and Mobile apps for surveying	
4	Online Survey- Tools and techniques	
	Unit – II: Field Survey and Primary Data Collection	10 lectures
1.	Data - Concept, types, needs, methods.	
2.	Methods of data Collection-online and offline, qualitative and quantitative	
3.	Data collection in local area- Through mobile apps, questionnaire survey, instruments (Sound level meter)	



	Unit – III: Data Processing	10 lectures																														
1.	Data processing- Concept, need and methods.																															
2.	Data Set Processing- Data tabulation, use of Excel, conversion of data in visual forms																															
3.	Visual Interpretation of data, Thematic mapping, and interpretation.																															
Evaluation Scheme Assessment pattern I. Continuous Assessment-25 marks II. Semester End Examination (SEE) 25 marks Blooms Taxonomy for Semester End Exam																																
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References:	<ol style="list-style-type: none"> Bailey, T. and Gatrell, A. C. (1995): Interactive Spatial Data Analysis. Longman, Harlow. Dorling, D. and Fairborn, D. (1997): Mapping. Ways of Representing the World. Longman, Harlow. Fraser Taylor, D.R. (1980): The Computer in Contemporary Cartography. John Wiley and Sons, New York. Keates J.S. (1973): Cartographic Design and Production, Longman Group Ltd. Mailing, D.H. (1973): Co-ordinate Systems and Map Projections. George Philip and SonsLtd. Monkhouse, F.J. and Wilkinson, H. R (1962): Maps and Diagrams, Methuen and Company Ltd.and Company Ltd., London. 																															



Course Code JUCACC- OE103/ JUCACC- OE203	Course Title: Data Collection and Analysis	Credits:02 Lectures/Week:02
Course description	The course is design for learners to acquaint with data collection methods and explore data analysis/projection techniques. The course will give insights of questionnaire survey, secondary data and geo-spatial data.	
Learning objectives	To understand basic principles of questionnaire survey. To acquaint with the data analysis skill. To develops skills of digital data collection and its interpretation	
Course Outcomes	<ol style="list-style-type: none"> 1. On successful completion of this course, learners will be able to: 2. Construct the questionnaire survey and collect the data. 3. Collect and analyse the secondary data from different sources. 4. Process, analyse and interpret digital data in the form of images. 	
	THEORY CUM PRACTCAL	30 Lectures
Sub Unit	Unit – I: Questionnaire Survey and Schedules	10 lectures
1.	Questionnaire Survey: Concept, Need and Typ	
2.	Construction of questionnaire survey and data collection in local area	
3.	Data processing and projection, use of cartographic techniques	
	Unit – II: Secondary Data	10 lectures
1.	Secondary Data - Concept, types, sources and need	
2.	Collection of secondary data from censuses of India, economic census and its processing	
3.	Secondary data analysis, data projections, and its interpretation	



	Unit – III: Geo-Spatial Data analysis	10 lectures																														
1.	Concept of Digital data- Need and applications in day-to-day lif																															
2.	Data from Aerial photographs- Concept and its applications, Photo interpretation																															
3.	Satellite data and Imageries- use of websites, handling satellite images and its interpretation																															
<p>Evaluation Scheme Assessment pattern I. Continuous Assessment-25 marks II. Semester End Examination (SEE) 25 marks</p> <p>Blooms Taxonomy for Semester End Exam</p> <table border="1"> <thead> <tr> <th>UNIT</th> <th>KNOWLE DGE</th> <th>UNDERST ANDING</th> <th>APPLICA TION</th> <th>TOTAL MARKS</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>03</td> <td>03</td> <td>03</td> <td>09</td> </tr> <tr> <td>II</td> <td>03</td> <td>03</td> <td>03</td> <td>09</td> </tr> <tr> <td>III</td> <td>02</td> <td>02</td> <td>03</td> <td>07</td> </tr> <tr> <td>TOTAL MARKS PER OBJECTIVE</td> <td>08</td> <td>08</td> <td>09</td> <td>25</td> </tr> <tr> <td>% WEIGHTA GE</td> <td>32</td> <td>32</td> <td>36</td> <td>100</td> </tr> </tbody> </table>		UNIT	KNOWLE DGE	UNDERST ANDING	APPLICA TION	TOTAL MARKS	I	03	03	03	09	II	03	03	03	09	III	02	02	03	07	TOTAL MARKS PER OBJECTIVE	08	08	09	25	% WEIGHTA GE	32	32	36	100	
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References:	1.Bailey, T. and Gatrell, A. C. (1995): Interactive Spatial Data Analysis. Longman, Harlow. 2.Dorling, D. and Fairborn, D. (1997): Mapping. Ways of Representing the World. Longman, Harlow. 3.Fraser Taylor, D.R. (1980): The Computer in Contemporary Cartography. John Wiley and Sons, New York. 4.Keates J.S. (1973): Cartographic Design and Production, Longman Group Ltd. 5.Mailing, D.H. (1973): Co-ordinate Systems and Map Projections. George Philip and Sons Ltd. 6.Monkhouse, F.J. and Wilkinson, H. R (1962): Maps and Diagrams, Methuen and Company Ltd. and Company Ltd., London. 7. https://censusindia.gov.in/census.website/ 8. https://mausam.imd.gov.in/imd_latest/contents/satellite.php 9. https://zoom.earth/places/india/																															



Vocational Skill Elective Courses

CACC-VSC101	Course Title: Business Law I	Credits: 2										
Course description	Course intends to deliver the understanding of basic concepts of law and its application. Business law is that branch of legal system that regulates business activities and provides for an orderly conduct of business affair and also for settlement of legitimate disputes in just and systematic manner.											
Learning objectives	<ol style="list-style-type: none"> 1. To create a legal awareness among commerce students 2. To make students aware about various Laws and its relation to the field of Commerce. 3. To highlight practical application of Law, economy and society. 4. To create an insight into various legal issues at various levels. 											
Course Outcomes	The Students will be able to:- <ol style="list-style-type: none"> 1. Understand the basic concepts of Law and its utility 2. Understand Case Laws and Precedents 3. Undertake Research and Case Analysis 4. Solve Situational Problems 5. Understand the features of alternative dispute resolution methods 											
	Unit – I: Indian Contract Act, 1872											
	i) Short title ii) Definitions iii) Offer iv) Revocation of offer & acceptance v) Consideration vi) Free consent vii) Performances of contract viii) Void, voidable & illegal contracts ix) Contingent & Wagering contracts x) Quasi contract xi) xii) Parties incompetent											
	Unit – II: Arbitration & Conciliation Act, 1996											
	Short title, extent & commencement ii) General provisions iii) Arbitration agreement iv) Composition of arbitral tribunal v) Jurisdiction of arbitral tribunal vi) Conduct of arbitral proceedings vii) Making of arbitral award & termination of proceedings viii) Recourse against Arbitral award ix) Finality & enforcement of Arbitral award x) Appeals xi) Conciliation xii) Mediation											
	Evaluation Scheme I. Continuous Assessment (C.A.) - 25 Marks II. Semester End Examination (SEE)- 25 Marks Blooms Taxonomy for Semester End Exam <table border="1" data-bbox="357 1814 1282 1909" style="width: 100%; text-align: center;"> <thead> <tr> <th>UNIT</th> <th>KNOWLEDGE</th> <th>UNDERSTANDING</th> <th>APPLICATION</th> <th>TOTAL MARKS</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>2.5</td> <td>05</td> <td>05</td> <td>12.5</td> </tr> </tbody> </table>		UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL MARKS	I	2.5	05	05	12.5
UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL MARKS								
I	2.5	05	05	12.5								



	II	2.5	05	05	12.5
	TOTAL MARKS PER OBJECTIVE	5	10	10	25
	% WEIGHTAGE	20	40	40	100
References:	1. Bare Act- Indian Contract Act – 1872 2. Arbitration and Conciliation Act, 1996				



F.Y.BCOM- VSC- Business Law II

CACC- JUVSC201	Course Title: Business Law II	Credits: 2 Lectures/Week: 2 (1T+1P)																				
Course description	Course intends to deliver the understanding of basic concepts of law and its application. Business law is that branch of legal system that regulates business activities and provides for an orderly conduct of business affair and also for settlement of legitimate disputes in just and systematic manner.																					
Learning objectives	<ol style="list-style-type: none"> 1. To create legal awareness among commerce students 2. To make students aware about various Laws and its relation to the field of Commerce. 3. To highlight practical application of Law, economy and society. 4. To create an insight into various legal issues at various levels. 																					
Course Outcomes	<p>The Students will be able to:-</p> <ol style="list-style-type: none"> 1. Understand the use and importance of Intellectual Property Rights 2. Understand Case Laws and Precedents 3. Undertake Research and Case Analysis 4. Solve Situational Problems 5. Understand the features of Consumer Protection Act 																					
	THEORY	(30 lectures)																				
	Unit – I: The Copyrights Act, 1957	15 lectures																				
	i) Short title ii) Definitions iii) Ownership of Copyright and Rights of Owner iv) Term of Copyright v) Licenses vi) Right of broad casting organization and performers vii) Registration of Copyright viii) Infringement of Copyrights ix) Civil Remedies x) Appeals																					
	Unit – II: Consumer Protection Act, 2019	15 lectures																				
	i) Short title, extent & commencement ii) General provisions iii) Features of the Act iv) Consumer Protection Councils v) Central Consumer Protection Authority vi) Consumer Dispute Redressal Commission vii) Mediation viii) Product Liability ix) Offences and Penalties																					
	<p>Evaluation Scheme I. Continuous Assessment (C.A.) - 25 Marks II. Semester End Examination (SEE)- 25 Marks</p> <p>Blooms Taxonomy for Semester End Exam</p> <table border="1" data-bbox="282 1713 1230 1892"> <thead> <tr> <th>UNIT</th> <th>KNOWLEDGE</th> <th>UNDERSTANDING</th> <th>APPLICATION</th> <th>TOTAL MARKS</th> </tr> </thead> <tbody> <tr> <td align="center">I</td> <td align="center">2.5</td> <td align="center">05</td> <td align="center">05</td> <td align="center">12.5</td> </tr> <tr> <td align="center">II</td> <td align="center">2.5</td> <td align="center">05</td> <td align="center">05</td> <td align="center">12.5</td> </tr> <tr> <td align="center">TOTAL MARKS PER</td> <td align="center">5</td> <td align="center">10</td> <td align="center">10</td> <td align="center">25</td> </tr> </tbody> </table>		UNIT	KNOWLEDGE	UNDERSTANDING	APPLICATION	TOTAL MARKS	I	2.5	05	05	12.5	II	2.5	05	05	12.5	TOTAL MARKS PER	5	10	10	25
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I	2.5	05	05	12.5																		
II	2.5	05	05	12.5																		
TOTAL MARKS PER	5	10	10	25																		



	OBJECTIVE				
	% WEIGHTAGE	20	40	40	100
References:	1. The Copyrights Act, 1957 2. Consumer Protection Act, 2019				

Dabholkar
PRINCIPAL
JAI HIND COLLEGE

