



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T.LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)**

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

**Affiliated to
University of Mumbai**

Program: B.Com

Proposed Course: Accountancy and Finance

Semester II

**Credit Based Semester and Grading System (CBGS) with effect
from the academic year 2020-21**

FYBAF SEMESTER II
Academic year 2020-2021

Semester II			
Course Code	Course Title	Credits	Lectures /Week
CBAF201	EFFECTIVE COMMUNICATIONS- II	3	4
CBAF202	FOUNDATION COURSE –II (ORGANISATIONAL BEHAVIOUR)	2	3
CBAF203	BUSINESS ORGANISATION AND MANAGEMENT	3	4
CBAF204	QUANTATIVE METHODS -II	3	4
CBAF205	FINANCIAL ACCOUNTING-II	3	4
CBAF206	COST ACCOUNTING – II	3	4
CBAF207	FINANCIAL MANAGEMENT-I	3	4

Semester II

Course Code CBAF201	EFFECTIVE COMMUNICATIONS- II (Credits: 03 Lectures / Week :04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ Get exposure to business writing, preparation of reports and presentations. ➤ Get hands on experience of group discussions , personal interview ➤ Basic knowledge of Verbal ability skills to help with competitive exams <p>Outcomes: To develop advanced communication skills in the students and enable them to communicate appropriately in the corporate and social world</p>	
Unit I	<p>Group discussions</p> <ol style="list-style-type: none"> a) Introduction-meaning of GD – Why Group Discussion?-characters tested in GD- b) Tips in GD-types of GD-Skills required in GD Consequences of GD Behavior in a GD- essential Elements of a GD-different characters in GD – c) Traits treated in GD- GD etiquette –areas to be concentrated while preparing for a GD- Initiating a GD-Non-Verbal Communication 	10 L
Unit II	<p>Personal Interviews</p> <ol style="list-style-type: none"> a) Introduction-types of interview-Interview Panel- Attending Job Fair- Typical questions asked- Telephonic interview – b) Dress code at a interview-how does one follow up?-reasons for rejecting a candidate-Types Of Interviews 	10 L
Unit III	<p>Debates and Elocutions</p> <p>DEBATES: Concept Practical</p> <p>ELOCUTION: Concept Practical</p>	10 L
Unit IV	<p>Verbal Ability</p> <p>Critical reasoning, Paragraph completion, Vocabulary based questions Grammar usage (including grammar errors, confusing words & phrasal verbs), Grammar sentence correction.</p>	15 L

Additional References:

1. Dr. K. Alex, *Soft Skills*, Sultan Chand Publications, New Delhi.
2. Steve Mandel, *Effective Presentation Skills*
3. R.C. Sharma & Krishna Mohan *Business Correspondence and Report Writing*. Tata McGraw Hill Publishing Company Limited.
4. K.K. Sinha, *Business Communication*, Galgotia Publishing Co., Karol Bagh, New Delhi.
5. Rajendra Pal and J. S. Korlahalli, *Business communications*.
6. Urmila Rai *Business communication* (2 Ed.). Himalayas Publishing House. (2013).
7. Dr. Partho Pratim Roy: *Business Communication – The basics*, Himalayas Publishing House.
8. C.S. Rayudu *Communication* (9 ed.), Himalayas Publishing House. (2012),

Evaluation Scheme

[A] Evaluation scheme for Theory courses

I. Continuous Assessment (C.A.) - 40 Marks

- 1.C.A.-I: Test – 20 Marks of 40 mins duration
- 2.C.A.-II: -20 Marks Assignment/Project etc.

II. Semester End Examination (SEE)- 60 Marks: instead of having a 60 marks paper can we have practical sessions on GD & PI and an objective based paper for verbal ability & reasoning

Course: CBAF202	FOUNDATION COURSE – II (ORGANISATIONAL BEHAVIOUR) (Credits : 02 Lectures / Week : 03)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ To expose students to the areas in OB theory, concepts, and research through this course. ➤ To provide the knowledge base for understanding behaviour within organizations. ➤ To provide basic knowledge about different personalities in organisations and how to deal with each of them ➤ To help students understand organisational culture, building of the culture and maintaining them. <p>Outcomes:</p> <p>Students will be able to understand various concepts and theories of organizational behaviour to apply them in predicting and influencing individual and group behaviour in organizations.</p>	
Unit I	<p>Introduction To Organizational Behaviour</p> <p>a) Meaning of Organizational Behaviour– Nature of OB research b) Disciplines that contribute to OB – challenges and opportunities for OB – Developing an OB Model.</p>	10 L
Unit II	<p>Diversity In Organisations</p> <p>a)Diversity – Biographical characteristics: Age, Gender, Tenure, Religion, Caste etc. b)Ability: Intellectual and physical abilities – Diversity Management</p>	10 L
Unit III	<p>Personality And Values</p> <p>a) Meaning of Personality – MBTI – Big Five Personality Model – Locus of control – Core Self Evaluation – Self Concept – Machiavellianism – Narcissism – Type A and Type B personalities b)Importance of values – Terminal and Instrumental Values – Values across cultures: Hofstede and Globe frameworks</p>	15 L
Unit IV	<p>Organizational Culture</p> <p>a) Defining Organizational Culture – Importance, Merits, Demerits, Culture’s functions – b) Climate – creating and sustaining culture – Organizational culture. Culture management and Cross- culture management.</p>	10 L

Additional References:

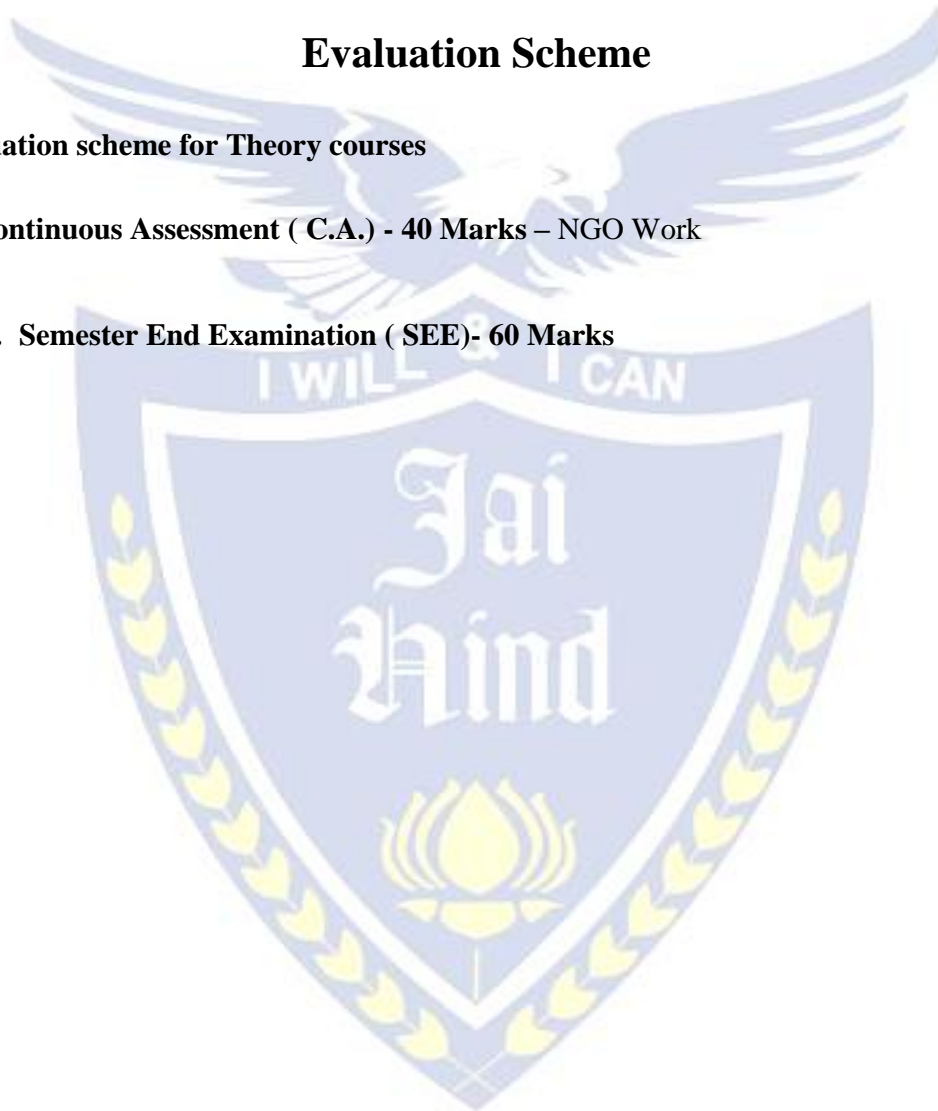
1. Stephen P. Robbins “*Organizational Behavior*”Prentice Hall of India Private Ltd.
2. Mirza S. Saiyadain“*Organizational Behaviour*”Tata Mc. Graw Hill.
3. John Bratton “*Work and Organizational Behaviour* ”MilitzaCallinan Carolyn Forshaw and Peter SawchukPalgraveMacmilla, New York.
4. Margie Parikh and Rajen Gupta “*Organizational Behaviour* ”Tata Mc. Graw Hill Education Private Limited , New Delhi.
5. SujaNair“*Organizational Behaviour*”Himalaya Publishing House , Mumbai.

Evaluation Scheme

[A] Evaluation scheme for Theory courses

I. Continuous Assessment (C.A.) - 40 Marks – NGO Work

II. Semester End Examination (SEE)- 60 Marks



Course Code CBAF203	BUSINESS ORGANISATION AND MANAGEMENT (Credits: 03 Lectures / Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ To introduce the theory and practice of management and its development phases till date. ➤ To discover, nourish and nurture managerial traits and talents among the students. <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ This course is designed to introduce the theory and practice of management & business organization 	
Unit I	<p>Nature and importance of management</p> <ul style="list-style-type: none"> • Introduction, meaning of management, definition of management, functions of management, • Levels of management, importance of management, managerial roles and skills. • Difference between administration and management. • Mintzberg's Managerial Roles. • Recent paradigm shifts / trends in business strategies and management practices 	15 L
Unit II	<p>Planning and decision making</p> <ul style="list-style-type: none"> • Planning - meaning, definition, characteristics, objectives, need and importance of planning • types / hierarchy of plans, steps in the process of planning, advantages of planning, limitations of planning • Obstacles in planning, essentials of a good plan. Management by Objectives, SWOT Analysis. • Decision making - meaning, definition, characteristics of decision making, principles of decision-making, process of decision making • types of decisions – programmed and non-programmed, decision making styles, • Characteristics of good / effective decisions. 	15 L
Unit III	<p>ORGANISING AND DIRECTING</p> <ul style="list-style-type: none"> • Organization - Importance - Principles of Organizing. Delegation & Decentralization – Departmentation • Span of Management. Organizational structure - line & staff and functional • Organizational charts and manual -making organizing effective – Staffing - recruitment -selection - Training, promotion and appraisal. • Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) • Motivation techniques. Communication - Function - Process 	15 L

	<ul style="list-style-type: none"> • Barriers to effective communication. • Leadership- Definition- Theories and approach to leadership- styles of leadership –Types 	
Unit IV	<p>CONTROLLING AND OPERATIONS</p> <ul style="list-style-type: none"> • Controlling - meaning, definition, control process, types of control (feedback, concurrent, feed forward), • Control techniques (budgetary and non-budgetary), problems of control process requirements of an effective control system. • Operations – Operation functions • decision making in operations • Six-sigma and total quality management. 	15 L
<p>Additional References:</p> <ol style="list-style-type: none"> 1. Shukla, M C, <i>Business Organisation and Management</i>, 18th Edition, S.Chand Publishing, New Delhi, 2008 2. Gupta, R N, <i>Business Organisation and Management</i>, 2nd Edition, S.Chand Publishing, New Delhi, 2008 3. Singla R.K, <i>Business Organisation and Management</i>, V.K. Publications 4. Sherlekar & Sherlekar, <i>Business Organisation and Management</i>, Himalaya Publications Dasgupta S, <i>Business Organisation and Management</i>, Sree Niwas Publications 		

Evaluation Scheme

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I. Continuous Assessment (C.A.) - 40 Marks

- (i) C.A.-I: Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks- Assignment/Project etc.

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF204	QUANTITATIVE METHODS -II (Credits: 03, Lectures / Week : 04)	
	<p>➤ Objectives: This course prepares students to learn to apply commonly used mathematical concepts and statistical methods in business contexts and how to interpret analyses performed by others</p> <p>➤ Outcomes: To equip the student with a broad based knowledge of mathematics with emphasis on business application</p>	
Unit I	<p>Probability and Probability Distribution Concept of Sample Space, Concept of Event, Definition of Probability, Addition and Multiplication Laws of Probability, Baye’s Theorem(only concept), Expectation and variance of a random variable, Probability distribution(only concept)</p> <p>Decision Theory – Probabilistic and non-probabilistic criteria of decision making, Pay off tables, decision criterion, decision trees.</p>	15 L
Unit II	<p>Matrices and Determinants Matrices – Types (Row Matrix Column, Zero or Null, Square, Diagonal, Upper Triangular, Lower Triangular, Scalar, Unit Matrix, Singular and Non-Singular) Operations - Addition of Matrices, Multiplication of a Matrix by a Scalar, Multiplication of Matrices.</p> <p>Determinants – Determinants of order two or three, results of determinants, solving a system of linear equations using Cramer’s Rule, Inverse by adjoint method.</p>	15 L
Unit III	<p>Functions – Algebraic functions and the functions used in business and economics, Break-even and Equilibrium point.</p> <p>Derivatives and its Application Derivatives of basic types of functions, rules of derivatives, second order derivatives, Maxima and Minima, Average Cost and Marginal Concept, Price elasticity of Demand</p>	15 L
Unit IV	<p>Linear programming formulation and solution: Formulation of LP problem; Characteristics of LP Problem; Solution by graphical method; Dual of a linear programming; sensitivity analysis</p>	15 L

Additional References:

1. Aggarwal, S., & Bhardwaj, S. *Business Statistics*. Ludhiana: Kalyani. (2014).
2. Wilson, M. *Business Statistics*. Mumbai: Himalaya publishing house. (2014).
3. Levin, R. I., & Rubin, D. S. *Statistics for management*. Delhi: Pearson. (2014).
4. Gupta, S.C., & Gupta, I. *Business statistics*. Mumbai: Himalaya publishing house (2014).
5. C.M.Chikkodi, & Satyaprasad, B. *Business statistics*. Mumbai: Himalaya publishing house. (2014).

Evaluation Scheme

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I. Continuous Assessment (C.A.) - 40 Marks

- (i) C.A.-I: Test – 20 Marks of 40 mins duration
- (ii) C.A.-II: -20 Marks Test/Assignment/Project etc.

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF205	FINANCIAL ACCOUNTING-II (Credits: 03, Lectures / Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ Financial Accounting is aimed at providing information to parties outside the organization. ➤ This course is offered to the students of second semester. It prepares students to choose careers in the finance field. <p>As a prerequisite, the students should have the basic knowledge of financial accounting.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ Understanding accounting system of department, branch, sole trader. 	
Unit I	<p>Final Accounts of Manufacturing Concerns</p> <ul style="list-style-type: none"> a) Proprietary firms b) Adjustments & closing entries 	15 L
Unit II	<p>Departmental Accounts</p> <ul style="list-style-type: none"> a) Introduction - meaning – objectives of departmental accounts b) Methods of departmental accounts c) Distinction between departmental and branch accounts d) Allocation expenses calculation of departmental purchases e) Inter-departmental transfer at cost price & invoice price f) Stock reserve g) Selling price – Dual pricing – preparation of balance sheet. 	15 L
Unit III	<p>Accounting Branches</p> <ul style="list-style-type: none"> a) Concept of dependent branches b) Accounting aspects; debtors system problems, stock and debtors system c) Independent branches; concept- accounting treatment ; important adjustment entries and preparation of consolidated profit and loss account and balance sheet d) Incorporation of branch trial balance in head office books. 	15 L
Unit IV	<p>Consignment</p> <ul style="list-style-type: none"> a) Consignment – features b) Accounting treatment in the books of the consignor and consignee- Goods sent to consignee at invoice price. 	15 L
<p>Additional References:</p> <ol style="list-style-type: none"> 1. <i>Acca study material 2016 of kaplan</i>, BPP and BECKERS. S, Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House 2. B S Raman,: <i>Advance Financial Accounting</i>, United Publishers R L Gupta, M Radhaswamy: Sultan Chand & Sons 3. <i>Institute of Cost & Works Accounts of India</i>, Advanced Financial Accounting 		

Evaluation Scheme

[A] Evaluation scheme for Theory courses

I. Continuous Assessment (C.A.) - 40 Marks

- (i) C.A.-I: Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks Assignment/Project etc.

II. Semester End Examination (SEE) - 60 Marks



Course Code CBAF206	COST ACCOUNTING - II (Credits: 03, Lectures / Week: 04)	
	Objectives: <ul style="list-style-type: none"> ➤ To take proper management decisions as to inefficiencies, wastes etc ➤ To serve as a guide to price fixing. Outcomes: <ul style="list-style-type: none"> ➤ Understanding various areas of cost accounting 	
Unit I	Contract Costing a) Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for tax deducted at source by the contractee b) Accounting for plant used in a contract, Treatment of profit on incomplete contracts, Contract profit and balance sheet entries, Escalation clause	15 L
Unit II	Budgeting and budgetary control a) Meaning & objectives, Advantages and limitations of budgets b) Functional budgets, fixed and flexible budgets c) Zero based budgeting, performance budgeting d) Simple practical problems of preparing flexible budgets and functional budgets	15 L
Unit III	Marginal costing and Managerial decision making a) Absorption Costing and Marginal Costing <ul style="list-style-type: none"> • Meaning of absorption costing, • Introduction to marginal costing • Distinction between absorption costing and marginal costing • Advantages and limitations of marginal costing b) Cost Volume and Profit Analysis <ul style="list-style-type: none"> • Break even analysis meaning and graphic presentation • Margin of safety • Key factor <p>Simple practical problems based on using the marginal costing formulae:</p> <ol style="list-style-type: none"> 1. Make or buy 2. Sales mix decisions 3. Exploring new markets 4. Plant shut down decision 	15 L

Unit IV	Standard costing a) Sales variances b) Preliminaries in installing of a standard cost system c) Material Cost variance d) Labour cost variance e) Variable overhead variances f) Fixed Overhead variances	15 L
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Additional References:

1. Reddy T.S. & Hari Prasad Reddy Y., *Cost Accounting*, Margham Publications, Chennai, 2012
2. Jain S.P & Narang K. L., *Cost Accounting*, Kalyani Publications, New-Delhi, 2012
3. Saxena V. K. & Vashist C. D., *Cost Accounting*, Sultan Chand & Company, New-Delhi, 2009

Evaluation Scheme

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I. Continuous Assessment (C.A.) - 40 Marks

- (i) C.A.-I: Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks Assignment/Project etc

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF207	FINANCIAL MANAGEMENT-I (Credits: 03, Lectures / Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ It develops an understanding among the students towards corporate financial activities. ➤ It helps to study the role and responsibilities of finance manager, finance function, management of finance. ➤ As a prerequisite, the students should be having basic knowledge about elementary concepts of finance. <p>Outcomes:</p> <p>Course aims to provide basic knowledge about financial management from accounting and finance's perspective</p>	
Unit I	<p>Introduction</p> <ol style="list-style-type: none"> a) Meaning - scope and functions of Finance - Financial management – Nature, Characteristic, b) Functions, Scope & Process c) Objectives of financial management – profit maximization d) wealth maximization - Time value of money e) Present value of money – concepts-simple practical problems. 	15 L
Unit II	<p>Financial Decisions</p> <p>Sources of financing - capital structure - factors determining capital structure - liquidity and capital structure - profitability and capital structure - Calculation of E.P.S - Concepts of leverages - operating leverages - financial leverages - combined leverages. Liquidity and capital structure - profitability and capital structure - Calculation of E.P.S - Concepts of leverages - operating leverages - financial leverages - combined leverages</p>	15 L
Unit III	<p>Capital Budgeting</p> <ol style="list-style-type: none"> a) Long term and short term investment decisions - capital budgeting - importance – procedure – b) Factors Determining Capital Budgeting - Steps in Capital Budgeting Methods of capital budgeting. c) Payback period: Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Accounting rate of return. d) Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Net present value & profitability index - Problems in capital budgeting 	15 L

Unit IV	Management Of Cash a) Meaning of cash - motives for holding cash - Objectives of cash b) Management of cash - Basic problems c) Preparations of cash budgets (Cash budget problems).Meaning of receivables - Meaning of receivables management, purpose of receivables management - Cost of maintaining receivables d) Factors affecting - Policies for managing receivables - Factoring services, over and under trading	15 L
Additional References: Khan and Jain, <i>Management Accounting & Financial Management</i> , Tata McGraw Hill publishers, New Delhi, 2004 2.Pandey I.M., <i>Financial Management</i> , Tata McGraw Hill Publishers, New Delhi, 2004 3.Kishore M Ravi, <i>Financial Management</i> , Taxman Publication New Delhi 2004 4. Maheshwari S.N., <i>Financial Management</i> , Sultan Chand & Sons, New Delhi, 2004		

Evaluation Scheme

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- (ii) C.A.-II: -20 Marks Assignment/Project etc.

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