

AS PER NEP 2020



**Parle Tilak Vidyalaya Association's
M. L. DAHANUKAR COLLEGE OF COMMERCE,
Vile parle (AUTONOMOUS)
Affiliated to University of Mumbai
Re-accredited 'B+' Grade by NAAC**

Syllabus for Major Mandatory Course	
Board of Studies in Accountancy (Unaided)	
UG First Year Programme	
Semester	I
Title of Paper	Environment & Management of Financial Services
Course Code	BI-MJ101
Credits	4
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course:	<p>Introduction: The subject of environment within financial services is rapidly gaining prominence in today's interconnected global economy. As businesses and individuals increasingly recognize the profound impact of their financial decisions on the environment, the integration of environmental considerations into financial services has become imperative. This intersection between finance and the environment encompasses various aspects, ranging from sustainable investment practices to risk management strategies in the face of environmental challenges.</p> <p>Application: The environment has become a pivotal consideration within the realm of financial services, shaping investment decisions, risk management strategies, and corporate practices. As the link between finance and the environment continues to strengthen, collaboration between stakeholders across the financial ecosystem will be essential in driving positive environmental outcomes while safeguarding financial stability.</p>
2	Vertical:	Major Mandatory
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To understand the financial services industry, including its structure, participants, and regulatory environment. 2. To analyze the impact of macroeconomic factors, such as interest rates, inflation, and exchange rates on financial services, organizations and markets. 3. To understand the importance of financial regulation and compliance, including the role of regulatory bodies such as central banks, securities commissions, and insurance regulators. 4. To understand the role of technology and innovation in shaping the future of financial services, including digital banking and fintech.

<p>8</p>	<p>Course Outcomes:</p> <p>CO 1: Learners will gain insight into the global financial services industry, including its structure, regulations, and key players.</p> <p>CO 2: Learners will learn to analyse various financial markets, including money markets, capital markets, and derivative markets to understand their functions and interconnections.</p> <p>CO 3: Learners will be able to recognise roles and functions of banking and non-banking financial institutions, including commercial banks, investment banks, and insurance companies.</p> <p>CO 4: Learners will acquire skills in financial management, risk management, investment analysis, and portfolio management to make informed financial decisions.</p>
<p>9</p>	<p>Modules: -</p> <p>Module 1: Introduction to Financial Services</p> <ul style="list-style-type: none"> • Introduction - Role of Financial Institutions in economic development, overview of Financial Institutions, Reserve Bank of India (RBI) - Introduction, objectives and functions and structure, credit control measures, Non-Banking Financial Companies (NBFCs), Housing Finance Companies (HFC), Authorized Dealers, Fixed Income Money Market and Derivatives Association of India (FIMMDA), Foreign Exchange Dealers' Association of India (FEDAI) and various other Intermediaries. • Insurance Regulatory and Development Authority of India (IRDA) - Introductions, objectives, functions, structure, agents, brokers etc., Securities and Exchange Board of India (SEBI) - Introduction and powers, Insolvency and Bankruptcy Board of India (IBBI) - Introduction and functions, Pension Fund Regulatory and Development Authority (PFRDA) - Introduction and functions, National Pension System (NPS) and Retirement Advisors. <p>Module 2: Management, Regulation and Development</p> <ul style="list-style-type: none"> • Commercial Banking - Nationalization of commercial banks, Narasimham Committee Report, Structure of Commercial Banks in India, Functions, Asset structure of Commercial banks. • Sources of funds, Investment of funds. Investment policy. Non-Banking Institutions - State Financial Corporations (SFC's) State Industrial Development Corporations (SIDC's), Life Insurance Corporation of India (LIC), Mutual funds, Export-Import (EXIM) Bank - Constitution, objectives and functions, Small Industries Development Bank of India (SIDBI), National Housing Bank (NHB), National Bank for Agriculture and Rural Development (NABARD). <p>Module 3: Regulatory and Developmental Framework of Banking & Insurance</p> <ul style="list-style-type: none"> • Financial Markets – Meaning, structure, role, participants, features, components, reforms, process, Emerging Structure of Indian Money Market

	<ul style="list-style-type: none"> Instruments of Money Market - Call Money Markets, Repurchase Agreements (Repos) and Reverse Repo, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit and Regulation of Money Markets. 								
	Module 4: Contemporary Issues and Challenges								
	<ul style="list-style-type: none"> Fintech Disruption and its Implications for Banking and Insurance, Sustainable Finance and ESG (Environmental, Social, and Governance) Factors in Financial Services. Cybersecurity and Data Privacy Concerns in Financial Institutions, Regulatory Changes and Compliance Challenges and Future Trends and Opportunities in the Financial Services Industry. 								
10	Study Material Prepared by Faculty Members of PTVA's M.L. Dahanukar College of Commerce (Autonomous), Vile Parle (E), Mumbai.								
11	Reference Books: <ul style="list-style-type: none"> Banking and Financial Services in India - P. K. Mittal Financial Markets and Services - Gordon Natarajan Indian Financial System: Theory and Practice - Bhole 								
12	Internal Continuous Assessment: 40%	External Semester End Examination: 60%							
	Individual Passing in Internal and External Examination								
13	Continuous Evaluation through: Quiz, Class Tests, presentation, project, role play, creative writing, assignment etc. (at least 3)								
14	Format of Question Paper: (External and Internal) <div style="text-align: right;">Paper Pattern 4 Credits (Total 100 Marks)</div> Internal = 40 Marks External = 60 Marks Internal Paper Pattern (40 Marks) <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"> 1. Case Study writing OR Assignment 2. Quiz OR Group discussion OR Role Playing 3. Project Presentation OR Research Paper 4. Class Test - (Mandatory) with Objective questions </td> <td style="width: 5%; text-align: center; vertical-align: middle;">} </td> <td style="width: 35%; vertical-align: middle;"> any two (10 Marks each) 20 Marks 20 Marks </td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td>40 Marks</td> </tr> </table>			1. Case Study writing OR Assignment 2. Quiz OR Group discussion OR Role Playing 3. Project Presentation OR Research Paper 4. Class Test - (Mandatory) with Objective questions	}	any two (10 Marks each) 20 Marks 20 Marks	Total		40 Marks
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Total		40 Marks							

External Paper Pattern	(60 Marks)
Q1. Answer the following (Compulsory)	15 Marks
Answer any 3 out of 5	
Q2. Answer the following	
A	7 marks
B	8 marks
Q3. Answer the following	
A	7 marks
B	8 marks
Q4. Answer the following	
A	7 marks
B	8 marks
Q5. Answer the following	
A	7 marks
B	8 marks
Q6. Write short notes on	
A	5 marks
B	5 marks
C	5 marks
Total	60 Marks

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Syllabus for Major Mandatory Course	
Board of Studies in Accountancy (Unaided)	
UG First Year Programme	
Semester	I
Title of Paper	Financial Accounting I
Course Code	BI-MJ102
Credit	2
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course:	Through well-curated content that progressively builds on conceptual learning, this course will enable learners to understand the elements of corporate accountancy. The course focuses on conceptual learning of corporate accounting related topics like buy-back of shares, Valuation of Goodwill and Shares and Underwriting of Shares and Debentures. At the end of this course the learner would be able to understand the objectives of buy-back, valuation of goodwill and shares and Underwriting.
2	Vertical:	Major Mandatory
3	Type:	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<ol style="list-style-type: none"> To equip the learners with a theoretical and application-oriented understanding of accounting and finance. To endow the learner with the knowledge of accounting related topics – Issue of share, Classification of Expenditure and Receipts.
8	Course Outcomes:	<p>CO 1: Learners would be equipped with the basic elements and concepts of book keeping, accountancy and finance.</p> <p>CO 2: Learners would be able to prepare and present the final accounts.</p>
9	Modules: -	<p>Module 1: Introduction to Corporate Financial Accounting</p> <ul style="list-style-type: none"> Issue of shares - At Par, at Premium, at a Discount, Forfeiture and Re-issue of Shares. Divisible and Non-Divisible Profits and Issue of Bonus shares. <p>Module 2: Classification of Expenditures and Receipts and Preparation of Final Accounts</p> <ul style="list-style-type: none"> Expenditures & Receipts - Capital, Revenue, Deferred Revenue, Distinguish between Capital, Revenue and Deferred Revenue, Profit & Loss – Capital, Revenue. Introduction to Final Accounts of a sole proprietor, Manufacturing A/C, Trading A/C, Profit & Loss A/C and Preparation & Presentation of Final Accounts in Horizontal Format.
10	Study Material Prepared by Faculty Members of PTVA's M.L. Dahanukar College of Commerce (Autonomous), Vile Parle (E), Mumbai.	
11	Reference Books:	

	<ul style="list-style-type: none"> • Gupta R.L., Gupta V.K., Financial Accounting Fundamentals, Sultan Chand. • Lal Jawahar, Srivastava S., Financial Accounting, Sultan Chand. • Mukeherjee A., Hanif M., Financial Accounting, Tata Mc Graw Hill. • Ramchandran N., Kakani Ram Kumar, Accounting for Managers, Tata Mc Graw Hill. • Sehegal Ashok, Sehegal Deepak, Fundamentals of Financial Accounting, Taxmann. • Tulsian P.C., Pande Vishal, Financial Accounting, Tata Mc Graw Hill. 		
12	Internal Continuous Assessment: 40%	External Semester End Examination: 60%	
Individual Passing in Internal and External Examination			
13	Continuous Evaluation through: Quiz, Class Tests, presentation, project, role play, creative writing, assignment etc. (at least 3)		
14	Format of Question Paper: (External and Internal)		
	Paper Pattern	2 Credits	(Total 50 Marks)
	Internal = 20 Marks External = 30 Marks		
	Internal Paper Pattern (20 Marks)		
	1. Project, Presentation OR Case Study writing	} any one	10 Marks
	2. Quiz OR Group discussion		10 Marks
	3. Class Test (Mandatory) with objectives		10 Marks
	Total		20 Marks
	External Paper Pattern (30 Marks)		
	Q. 1. Answer the following (Compulsory)		10 Marks
	Answer any 2 out of 3		
	Q. 2. Answer the following		
	A		5 Marks
	B		5 Marks
	Q. 3. Answer the following		
	A		5 Marks
	B		5 Marks
	Q. 4. Answer the following		
	A		5 Marks
	B		5 Marks
	Total		30 Marks

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Syllabus for Major Mandatory Course	
Board of Studies in Accountancy (Unaided)	
UG First Year Programme	
Semester	II
Title of Paper	Principle and Practices of Banking & Insurance
Course Code	BI-MJ201
Credits	4
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course:	<p>Introduction: Banking and insurance are two pillars of the financial industry that play crucial roles in the economy by facilitating economic activities, managing financial risks, and providing essential financial services to individuals, businesses, and governments. Understanding the functions of banking and insurance is essential for comprehending how these sectors operate and contribute to the overall financial system.</p> <p>Application: The application of banking and insurance principles extends across various sectors of the economy, influencing how individuals manage their finances, how businesses operate and grow, how governments manage public finances, and overall economic development and stability.</p>
2	Vertical:	Major Mandatory
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To understand banking and insurance principles and functions. 2. To evaluate banking services and insurance products. 3. To explore emerging trends and technologies in banking and insurance, such as digital banking, fintech trends, technologies and blockchain, and their impact on industry practices. 4. To evaluate the challenges and opportunities of regulatory compliance in banking and insurance. 	
8	<p>Course Outcomes:</p> <p>CO 1: Learners will analyze the role of bank and insurance companies in financial system and their impact on the economy.</p> <p>CO 2: Learners will gain knowledge of banking operations and risk management techniques.</p> <p>CO 3: Learners will identify emerging trends and innovation in banking and insurance.</p> <p>CO 4: Learners will understand the fundamental principles, risk management and under writing of insurance.</p>	
9	<p>Modules: -</p> <p>Module 1: An Overview of Banking Industry</p>	

	<ul style="list-style-type: none"> • Definition of Banks, Types of Banks, Principles of Banking, Types of Accounts, Banking Services. Brief history of banking sector reforms from 1991 onwards and Emerging Trends. Applicability of KYC norms in Banking Sector. • Regulatory Architecture – Overview of Banking Regulation Act 1949, Banking Regulation Act (Amendment 2015), Basel I, II and III.
	Module 2: Current developments in banking sector Technology in Banking
	<ul style="list-style-type: none"> • Technology in Banking- Features, norms and Limitations of E- banking, Mobile Banking, Internet Banking, Real Time Gross Settlement (RTGS), Point of Sale (POS) Terminal, National Electronic Fund Transfer (NEFT), Immediate Payment Service (IMPS), Brown Label Automated Teller Machines (ATM's), White Label Automated Teller Machines (ATM's), National Unified USSD (Unstructured. Supplementary Service Data) (NUUP), Aadhaar Enabled Payment System (AEPS), Aadhaar Payments Bridge System (APBS), Core Banking Solution (CBS), Cheque Truncation System (CTS), Digital Signature, Mobile Wallets, Online opening of bank accounts – savings & current, and application for credit cards, loan. • Microfinance - Introduction, Need and Advantages, Purpose, Limitations and Models of Self-Help Groups (SHG). Financial Inclusion – Meaning, features & Procedures of Pradhan Mantri Jan Dhan Yojana (PMJDY) and PM Mudra Yojana (PMY).
	Module 3: Introduction to Insurance Industry
	<ul style="list-style-type: none"> • Understanding Risk - Kinds of business risks - Need and Scope of insurance - Evolution of insurance - Principles of insurance and Riders in plan. • Types of insurance and Policies - (Life Insurance Contract (Human Life Value), Health Insurance, Marine Insurance, Motor Insurance, Fire Insurance - Determinants of Risk Premium – Risk pooling.
	Module 4: Insurance Business Environment and Regulation in India
	<ul style="list-style-type: none"> • Meaning & Importance, Hazards, Protection – Type of Risks and Accidents. Risk and Return relationship. Growth of Insurance Business. • Actuarial Role – Meaning Definition, Role of Actuaries in Insurance, Appointment of Actuaries, Duties and Obligation. Claim and Settlement Procedures - Insurance Regulations Role of Insurance Regulatory and Development Authority of India (IRDA).
10	Study Material Prepared by Faculty Members of PTVA's M.L. Dahanukar College of Commerce (Autonomous), Vile Parle (E), Mumbai.
11	Reference Books: <ul style="list-style-type: none"> • B.S. Bodla, M.C. Garg & K.P. Singh (2003) INSURANCE - Fundamentals, Environment and Procedures,

	<ul style="list-style-type: none"> Choudhry, M. (2022). Principles of Banking. Publisher. Mishra, M. N. (2016). Insurance Principles and Practice. Publisher. Rose, P. S., & Hudgins, S. C. (2012). Bank Management & Financial Services. Publisher. Sundaram, R. K., & Varshney, A. C. (2019). Banking Theory, Law, and Practice. Publisher. Uppal, R. K., & Singh, F. B. (2021). Banking and Insurance: Principles and Practice. Publisher. 																																																																																			
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Syllabus for Major Mandatory Course	
Board of Studies in Accountancy (Unaided)	
UG First Year Programme	
Semester	II
Title of Paper	Financial Accounting II
Course Code	BI-MJ202
Credits	2
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course:	Through well-curated content that progressively builds on conceptual learning, this course will enable learners to understand the elements of corporate accountancy. The course focuses on conceptual learning of corporate accounting related topics like buy-back of shares, Valuation of Goodwill and Shares and Underwriting of Shares and Debentures. At the end of this course the learner would be able to understand the objectives of buy-back, valuation of goodwill and shares and Underwriting.
2	Vertical:	Major Mandatory
3	Type:	Theory
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To enable learners to understand buy-back of shares and underwriting of shares and debentures. 2. To endow the learner with the knowledge valuation of goodwill and shares.
8	Course Outcomes:	<p>CO 1: Learners will be equipped to understand buy-back of shares and underwriting of shares and debentures.</p> <p>CO 2: Learners will understand the concept of valuation of goodwill and shares.</p>
9	Modules: -	<p>Module 1: Buy-back of shares; Underwriting of Shares and Debentures</p> <ul style="list-style-type: none"> • Meaning and Objectives of Buy-Back, Legal conditions of buy-back, Maximum Limits of Buy-back, when offer price is given and when offer price is not given, Accounting Entries – Buy-back, Creation of CRR, Bonus Issue. • Meaning and objectives of underwriting, Types of underwriting, underwriting commission, Calculation of underwriter’s liability, Journal entries related to underwriting. <p>Module 2: Valuation of goodwill & Shares</p> <ul style="list-style-type: none"> • Meaning and purpose of valuation of goodwill and shares, Methods of Goodwill Valuation. • Methods of Share Valuation.
	Module 1: Buy-back of shares; Underwriting of Shares and Debentures	
	<ul style="list-style-type: none"> • Meaning and Objectives of Buy-Back, Legal conditions of buy-back, Maximum Limits of Buy-back, when offer price is given and when offer price is not given, Accounting Entries – Buy-back, Creation of CRR, Bonus Issue. • Meaning and objectives of underwriting, Types of underwriting, underwriting commission, Calculation of underwriter’s liability, Journal entries related to underwriting. 	
	<p>Module 2: Valuation of goodwill & Shares</p> <ul style="list-style-type: none"> • Meaning and purpose of valuation of goodwill and shares, Methods of Goodwill Valuation. • Methods of Share Valuation. 	
10	Study Material Prepared by Faculty Members of PTVA’s M.L. Dahanukar College of Commerce (Autonomous), Vile Parle (E), Mumbai.	
11	Reference Books:	<ul style="list-style-type: none"> • Gupta R.L., Gupta V.K., Financial Accounting Fundamentals, Sultan Chand.

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14	Format of Question Paper: (External and Internal) <div style="display: flex; justify-content: space-between;"> Paper Pattern 2 Credits (Total 50 Marks) </div> <p>Internal = 20 Marks External = 30 Marks</p> <p>Internal Paper Pattern (20 Marks)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1. Project, Presentation OR Case Study writing</td> <td rowspan="2" style="width: 5%; text-align: center; vertical-align: middle;">}</td> <td rowspan="2" style="width: 10%; text-align: center; vertical-align: middle;">any one</td> <td style="width: 25%; text-align: right;">10 Marks</td> </tr> <tr> <td>2. Quiz OR Group discussion</td> <td></td> </tr> <tr> <td>3. Class Test (Mandatory) with objectives</td> <td></td> <td></td> <td style="text-align: right;">10 Marks</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td style="text-align: right;">20 Marks</td> </tr> </table> <p>External Paper Pattern (30 Marks)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Q. 1. Answer the following (Compulsory)</td> <td style="width: 40%; text-align: right;">10 Marks</td> </tr> <tr> <td colspan="2">Answer any 2 out of 3</td> </tr> <tr> <td>Q. 2. Answer the following</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">A</td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td style="padding-left: 20px;">B</td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td>Q. 3. Answer the following</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">A</td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td style="padding-left: 20px;">B</td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td>Q. 4. Answer the following</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">A</td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td style="padding-left: 20px;">B</td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td style="text-align: right;">30 Marks</td> </tr> </table>			1. Project, Presentation OR Case Study writing	}	any one	10 Marks	2. Quiz OR Group discussion		3. Class Test (Mandatory) with objectives			10 Marks	Total			20 Marks	Q. 1. Answer the following (Compulsory)	10 Marks	Answer any 2 out of 3		Q. 2. Answer the following		A	5 marks	B	5 marks	Q. 3. Answer the following		A	5 marks	B	5 marks	Q. 4. Answer the following		A	5 marks	B	5 marks	Total			30 Marks
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