

Sr. No.	Courses	Type of course	Credit	Marks
1.1	Understanding Financial Accountancy	Major (Core)	4	100
1.2	Basics of Accounts	VSC	2	50
1.3	Vedic Maths	SEC	2	50
1.4	English paper I/ Marathi	AEC	2	50
1.5	Indian Knowledge System	IKS	2	50
1.6	Basics of Computers	VAC	2	50
1.7	Sports / Yoga / NSS / NCC / Performing Arts / Cultural Activities / Courses from SWAYAM, MOOC, CHETANA etc.	CC	2	50
			22	550

SEVA MANDAL EDUCATION SOCIETY'S
SMT.MANIBEN M.P SHAH WOMEN'S COLLEGE OF ARTS & COMMERCE
(AUTONOMOUS)

Programme Name: B.Com-AFI

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Major (Core)
Level	UG
Course Title	Understanding of Financial Accounting
Semester	I
Course Credit	4
No. of Lecture per week	4
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	50

Course Title: Understanding of Financial Accounting

Course Outcomes	<p>After going through the course, learners will be able</p> <ol style="list-style-type: none"> 1. The objective of this course is to help students to understand the various concepts of Financial statements 2. To make them aware of different styles of presenting Financial data 3. To prepare and analyses the financial statements. 4. To calculate various ratios related to financial statements
Module 1 (Credit 1)	Title of the Module: Study of Financial statements
Learning Outcomes	<p>After learning the module, learners will be able</p> <ol style="list-style-type: none"> 1. To make students familiar with financial statement of corporate 2. To measure the difference between horizontal financial statement and vertical financial statement. 3. To acquaint the students about the current asset, fixed asset, current liabilities and long term liabilities 4. To enable the learner to understand and relate various asset class as well as liabilities.

Content Outline	<ol style="list-style-type: none"> 1. Concept, Objective and Importance and Limitation 2. Theory on current assets, current liabilities, 3. Fixed assets, secured loans and unsecured loans, authorized capital, issued, subscribed and paid up capital. 4. Equity and preference shares, creation of reserves, share premium, miscellaneous expenditure etc
Module 2 (Credit 1) Title of the Module: Preparation of Financial Statement	
Learning Outcomes	<p>After learning the module, learners will be able</p> <ol style="list-style-type: none"> 1. Analysis and identify the items of vertical balance sheet 2. Analysis and identify the items of vertical profit and loss 3. Define the place of various item of balance sheet and profit & loss. <p style="text-align: center;">Prepare vertical profit & loss and balance sheet.</p>
Content Outline	<ol style="list-style-type: none"> 1. Preparation of Vertical Balance Sheet 2. Preparation of Profit and Loss as per latest statutory requirement.
Module 3 (Credit 1) Title of the Module: Types of Financial statement	
Learning Outcomes	<p>After learning the module, learners will be able</p> <ol style="list-style-type: none"> 1. To make aware the students about the basic concept of preparation of various financial statements. 2. To enable the learner to understand and solve the problems on common size statement. 3. To enable the learner to understand and solve the problems on comparative statement. 4. To enable the learner to understand and solve the problems on trend analysis.
Content Outline	<p>Types of Financial Statement:</p> <ol style="list-style-type: none"> 1. Common Size Statement 2. Comparative Statement 3. Trend Analysis with Missing Figures.
Module 4 (Credit 1) Title of the Module: Ratio analysis	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. To understand the purpose of calculating ratio analysis 2. To learn various ratios of income statement 3. To learn various ratios of revenue statement
Content Outline	<ol style="list-style-type: none"> 1. Theory regarding importance, objective and interpretation

	<p style="text-align: center;">of ratio</p> <p>2. Problems on Income statement ratios : Gross Profit ratio, Net Profit Ratio, Operating ratio, Finance Expenses ratio, Selling ratio, cost, Cost of goods sold ratio</p> <p>3. Problems on revenue statement ratios : Debtors turnover ratio, Creditors turnover ratio, Average Collection and Payment Period, Current ratio, Liquid ratio, Inventory turnover ratio, Proprietary ratio, Debt Equity ratio,</p>
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Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test:

Sr.No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate /Essay/Elocution	15
2	Group Discussion / Case Study/MCQtest /Role-Play	15
3	PPT Presentations/Seminars/Workshops/Written test	20
	Total	50

Semester End Examination (SEE) Paper pattern: 50

marksQ.1.Compulsory MCQ -5 marks

Q.2. Attempt any three out of five- 15 marks

References:

A: Essential Reading:

1. Aina pure, 2011, Advance Accounting, Manan Prakashan –Mumbai
2. Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai
3. Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.
4. R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi
5. Shukla & Grewal, 2018, Advance Accountancy, S. Chand & Co – Delhi

B: Additional Reading:

1. **Financial Accounting CMA INTER, sanjaywelkins, commercial law publishers india p.ltd**
2. Principles and Practice of Accounting (Accounts) D G Sharma, S K Agrawal, taxmann.
3. **The Essence of Financial Accounting 2018**, Chadwick, L. PHI, 2nd Edition
4. **Financial & Managerial Accounting**, 2019 Jan Williams, Sue Haka, Mark Bettner, Joseph Carcillo.

5. **Financial and Management Accounting: An Introduction**, 2020 Bierman, H. MacMillian, New York
6. **Schaum's Financial Accounting**, 2020 Jae K Shim and Joel G Siegel, Mc Graw Hill Publications,
7. **Financial accounting: an international introduction** 2019, David Alexander, Christopher Nobes
8. **Financial accounting: an integrated statements approach**, 2021Jonathan E. Duchac, James M. Reeve, Carl S. Warren
9. **Financial Accounting: An Introduction to Concepts, Methods and Uses** Clyde P. Stickney, Roman L. Weil, Katherine Schipper
10. **Financial Accounting: An Introduction to Concepts, Methods, and Uses**, Clyde P. Stickney, Roman L. Weil, South-Western College

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(AUTONOMOUS)

Programme Name: B.Com-AFI

Proposed Syllabus under NEP Year
of Implementation: 2023-24

Course Category	Vocational Skill Course
Level	4.5
Course Title	Basics of accountancy
Semester	Semester-I
Course Credit	2
No. of Lecture per week	2
Marks of Comprehensive Continuous Evaluation	25
Marks of Semester End Examination	25

Course Title: Basics of accountancy (Specialization)(VSC)

Course Outcomes	<p>After going through the course, learners will be able to</p> <ol style="list-style-type: none"> 1. Understand the meaning and characteristics of capital expenditure and revenue expenditure. 2. Distinguish between capital expenditure and revenue expenditure. 3. Understand the meaning and characteristics of capital receipts and revenue receipts. 4. Students understand basic accounting concepts & Terminologies. 5. Students understand the meaning, features and the importance of accounting. 6. Students can Analyse the role and benefits of Accountancy
Module 1 (Credit 1)	Title of the Module: Basics Concept of Account

Learning Outcomes	After learning the module, learners will be able to
	<ol style="list-style-type: none"> 1. Students will be able to know the latest accounting standards. 2. Students can Analyse the role and benefits of Accountancy 3. Students understand basic accounting concepts & Terminologies.
Content Outline	<ol style="list-style-type: none"> 1. Concept, role and benefits of Accounting. 2. Difference between Book keeping and Accountancy. 3. Classification and Types of Accounts. 4. Golden rules to classification tables. 5. Ledge and journal
Module 2 (Credit 1) Title of the Module: Classification of Expenses	
Learning Outcomes	<ol style="list-style-type: none"> 1. Students will be able to differentiate between capital expenditure and Revenue. 2. Students will be in position to define capital receipt and revenue receipt.
Content Outline	<ol style="list-style-type: none"> 1. Understand the meaning and characteristics of capital expenditure and revenue expenditure. 2. Distinguish between capital expenditure and revenue expenditure. 3. Understand the meaning and characteristics of capital receipts and revenue receipts. 4. Distinguish between capital receipts and revenue receipts. 5. Understand the meaning and characteristics of deferred revenue expenditure

Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	08
2	Group Discussion / Case Study	08
3	PPT Presentations/Seminars/Workshops	09
	Total	25

Semester End Examination (SEE) Paper pattern: 25 marks

References:

A. Essential Reading

- Bhalla Kapileshwar (2020), Advanced Accounting, Tata McGraw Hill Publication, New Delhi.
- Shukla and Grewal (2018), Advanced Accountancy-Vol. 1 & 2, S. Chand Publication, New Delhi.
- Gupta R. L. (2018), Advanced Accountancy, S. Chand, New Delhi
- Haniff and Mukherjee (2019), Modern Accountancy (II), MC Graw Hills, New Delhi.
- Jawahar Lal (2018), Financial Accounting, S. Chand & Co., New Delhi.

B. Additional reading

1. Advanced Accounts Reference Book by Shukla M C, 2016, Publisher: [S. Chand Publishing](#)
3. Book Keeping & Accountancy book by M G Patkar, Phadkr Prakashan

**SEVA MANDAL EDUCATION SOCIETY'S
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Programme Name: Bachelor of Commerce/ BCom-AFI

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	Skill Enhancement Course
Level	UG
Course Title	Vedic Maths
Semester	Sem 1
Course Credit	2
No. of Lecture per week	2
Marks of Comprehensive Continuous Evaluation	25
Marks of Semester End Examination	25

Course Title: Vedic Maths

Course Outcomes	<p>After going through the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Foster love for maths and remove its fear through Vedic Mathematics 2. Enhance computation skills in students through Vedic Mathematics 3. Develop logical and analytical thinking 4. Promote joyful learning of mathematics 5. Discuss the rich heritage of mathematical temper of Ancient India
Module 1 (Credit 1) Subtraction	Title of the Module: Vedic Maths- High Speed Addition and Subtraction
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Overcome the fear of maths 2. Improved critical thinking 3. Familiarity with the mathematical underpinnings and techniques

Content Outline	<ul style="list-style-type: none"> • Vedic Maths: History of Vedic Maths and its Features • Vedic Maths formulae: <i>Sutras</i> and <i>Upsutras</i> • Addition in Vedic Maths: Without carrying, Dot Method • Subtraction in Vedic Maths: <i>Nikhilam Navatashcaramam Dashata</i> • (All from 9 last from 10) • Fraction –Addition and Subtraction
Module 2 (Credit 1) Excellent Division	Title of the Module: Vedic Math - Miracle Multiplication and
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ol style="list-style-type: none"> 1. Ability to do basic maths faster and with ease. 2. Appreciate the Mathematical advancements of Ancient India.
Content Outline	<ul style="list-style-type: none"> • Multiplication in Vedic Maths: Base Method (any two numbers upto three digits) • Multiplication by <i>Urdhva Tiryak Sutra</i> • Miracle multiplication: Any three-digit number by series of 1's and 9's • Division by <i>Urdhva Tiryak Sutra</i> (Vinculum method)

Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test

The internal testing should be continual and spread over the semester

The pattern of the Internal exam would be as follows:

- Practical Exam of 25 Marks
- Assignment and Lab Manuals of 25 Marks

Out of above two exam the average of two will be considered as internal marks.

Semester End Examination (SEE) Paper pattern:

The pattern of the practical exam would be as follows:

- The Practical exam of 25 Marks (Answer any 2 question out of 4, each question will be of 10 marks + Viva of 5 Marks)

References:

A. Essential Reading

1. Vedic Mathematics Made Easy by Dhaval Bathia.
2. Vedic Mathematics: Sixteen Simple Mathematical Formulae From the Vedas.
3. For Competitive Exams, Vedic Mathematics Made Easy by Arihant Experts.
4. The Power of Vedic Maths by Atul Gupta.

B. Additional Reading

1. How To Become A Human Calculator, by Dr. Aditi Singhal
2. Maths Sutra, by Gaurav Tekriwal
3. How to Be a Mathemagician by Aditi Singhal and Sudhir Singha

**SEVA MANDAL EDUCATION SOCIETY'S
SMT.MANIBEN M.P SHAH WOMEN'S COLLEGE OF ARTS &COMMERCE (AUTONOMOUS)**

Programme Name: B.A., BAMM, B.Com, B.Com AFI, BMS

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	IKS
Level	UG
Course Title	Indian Knowledge System- Heritage of India
Semester	1
Course Credit	2
No. of Lecture per week	
Marks of Comprehensive Continuous Evaluation	50
Marks of Semester End Examination	

Course Title: Indian Knowledge System- Heritage of India

Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none">● To appreciate our Indian Knowledge Systems and feel connected to the rich heritage.· To strengthen our sense of identity, culture as part of the large story of humankind and civilisation over the ages● To recognize the importance of the revival of IKS and its relevance in modern times● To value the discoveries if Indian Sciences and their contribution of to the world
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Module 1(Credit 1)	Title of the Module: Indian Knowledge System and Indian Art
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● To have deep understanding of the term IKS based on the faith of “Vasudhaiva Kutumbakam” ● To encourage the creation of new ideas and knowledge based on ancient knowledge system ● To analyze how Indian Art forms have been the reflection of our pluralistic culture
Content Outline	<p>1.1 Indian Knowledge System- Introduction, salient features , Need for IKS</p> <p>1.2 Temple Architecture , sculpture , Paintings</p> <p>1.3 Folk Dances and Classical Music</p>
Module 2(Credit 1)	Title of the Module: Indian Learning Systems
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● To appreciate and explore how the Indian sciences and how these sciences have gained global momentum ● To articulate how various languages and literature forms are the foundations of the human thinking process ● To explore the old systems of administration and

	commerce and its relevance in present times
Content Outline	<p>2.1 Indian Sciences with reference to Health, Astronomy, Metallurgy</p> <p>2.2 Indian Languages, Oral and Culinary Traditions</p> <p>2.3 Indian systems of Governance and Commerce</p>

Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test

Project: It can be a scrap book on coping mechanisms poster presentations , film screening report, role play etc. .

Semester End Examination (SEE) Paper pattern:

References:

Essential Reading:

- Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. *“Introduction to Indian Knowledge System: Concepts and Applications”*, PHI Learning Private Ltd. Delhi, 2022
 - Dasgupta,S. *“A History of Indian Philosophy- Volume 1”*, Motilal Banarsidass, New Delhi, 1975.
 - Kapoor Kapil, Singh Avadhesh *“Indian Knowledge Systems Vol – I & II”*, Indian Institute of Advanced Study, Shimla, H.P, 2021.
 - Bhag Chand Chauhan, *“IKS: The Knowledge System of Bhārata”* , Garuda Prakashan Pvt. Ltd.,2023
 - Basham, A.L., *‘A Cultural History of India,’* Oxford University Press, 2008
 - Bhatia, A.K., *‘Tourism – Development and Principles,’* Sterling Publishers, 2005
 - Bongard Levin, G.M., *‘Ancient Indian History and Civilization,’* Ajanta Publication, 1998
 - Chatterji Suniti Kumar, *‘Indian Culture’*, Universal Publication, 1966
 - Dr., Chopra, P.N., ed., *The Gazetteer of India – History and Culture*, Volumes 1 and 2, Publications Division, Government of India, 2003
 - Chander Mohan, , *‘Contributions to the History of Indian Mathematics’* Viva Books, 2019
 - [Patañjali](#), [Archie J. Bahm](#), *“Yoga Sutras of Patanjali”* , Jain Publishing Company, 1993
 - Frawley, David. *Ayurvedic Healing*. 2nd ed., Lotus Press: Twin Lakes, WI, 2000.
 - Lad, Vasant. *‘The Science of Self-Healing’* Lotus Press, Santa Fe, 1984

Additional Reading:

- D’Souza, Leela, *‘A Cultural History of Ancient India,’* Rawat Publication, 2007
- Guha, Ramchandra, *A Corner of a Foreign Field – The Indian History of a British Sport*, Allen Lane, 2014
- Siddhartha, K., Kumar, Aditti, et. al, *Heritage and Culture*, Kisalaya Publications Pvt. Ltd, 2015
- Thapar, Romila, *A History of India*, Penguin, 1990
- Prof. Harekrishna Satapathy, *‘Ancient Indian Mathematics (With Special Reference to Vedic Mathematics and Astronomy)’* Rashtriya Sanskrit Vidyapeetha

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Programme Name: Bachelor of Commerce/ BCom-AFI

Proposed Syllabus under NEP

Year of Implementation: 2023-24

Course Category	SEC
Level	UG
Course Title	Basics of Computer
Semester	1
Course Credit	2
No. of Lecture per week	4 (Practical and Theory)
Marks of Comprehensive Continuous Evaluation	25 Marks
Marks of Semester End Examination	25 Marks

Course Title: Basics of Computer

Course Outcomes	<p>After going through the course, learners will be able to:</p> <ul style="list-style-type: none"> • Understand the importance and requirement of computers in day to day life. • Understand latest Computer technology • Emphasis the use of computer in the modern world • Understand about Operating Systems • Work on Word Processor • Prepare and present PowerPoint presentations
Module 1 (Credit 1)	Title of the Module: Fundamentals of Computers and Windows
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> • Identify the different types of computer and their organisation • Understand latest Computer technology

	<ul style="list-style-type: none"> ● Perform common Windows functions, use Windows Search, Help, and Automatic Updates
Content Outline	<p>FUNDAMENTALS OF COMPUTERS</p> <ul style="list-style-type: none"> ● The Definition and Characteristics of Computer ● History and Generation of Computers ● Classifications of Computers ● Number System (Decimal, Binary, Octal, Heza) ● Bit, Byte & Word ● Block Diagram of Computer System ● Input, Output & Storage Devices ● Computer Virus & Precautions against Virus attack. <p>WINDOWS</p> <ul style="list-style-type: none"> ● Managing Files and Folders ● Functions of Mouse ● Choosing a Desktop Theme ● Selecting Wallpaper ● Using Window Explorer ● Painting Pictures ● Using Notepad ● Zip and Extract (Unzip)
Module 2 (Credit 1)	Title of the Module: Word Processor and PowerPoint
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> ● Create, edit, save, and print documents to include documents with lists and tables ● Create, edit, save, add graphics, sound and print presentations ● Internet and Email using skills
Content Outline	<p>WORD PROCESSOR</p> <ul style="list-style-type: none"> ● Introduction to Word Processor ● Uses of Word ● Document Concept (Creating, Saving, Opening, Closing Document) ● Formatting Document (Bold, Italic, Underline, Justification, fonts, Colors of Fonts, Format Painter) ● Three Methods of Copy, Cut & Paste ● Working with Margins and Page Setup ● Inserting and Formatting Clipart and WordArt ● Tables ● Uses of Drawing Toolbar ● Columns ● Goto, Find & Replace

	<ul style="list-style-type: none"> • Header & Footers • Printing Procedure • AutoCorrect and AutoText • Spell Check & Thesaurus • Adding a Chart to the Report • Mail Merging <p>POWERPOINT</p> <ul style="list-style-type: none"> • Introduction to Presentation • Uses of PowerPoint • Making Presentation • Different Types of Slide layouts • Applying Design Templates and Backgrounds • Slide View, Slide Sorter View & Slide Show Buttons • Setup Show • Transition & Custom Animation Effects • Recording Voice in Presentation • Electronic Presentations • Printing Procedure <p>INTERNET</p> <ul style="list-style-type: none"> • Internet Surfing – Downloading Images & Text • Precaution while doing net surfing • Email- Checking, Compose, file Attachment, Sent, Draft, Forward, Changing Password
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Comprehensive Continuous Evaluation (CCE): Assignments/ Project/MCQ test/Written test

The internal testing should be continual and spread over the semester

The pattern of the Internal exam would be as follows:

- Practical Exam of 25 Marks
- Assignment and Lab Manuals of 25 Marks

Out of above two exam the average of two will be considered as internal marks.

Semester End Examination (SEE) Paper pattern:

The pattern of the practical exam would be as follows:

- The Practical exam of 25 Marks (Answer any 2 question out of 4, each question will be of 10 marks + Viva of 5 Marks)

References:

C. Essential Reading

- “Computer fundamental” P k Sinha

- “Inside the IBM PC”, Peter Norton, Prentice Hall, 1989.
- “PC Softwarefor Windows”: R.K. Taxali, Tata Mcgraw hill
- “Computer and Common use”: Roer hunt and John Sheely
- “Understanding Computers”: R. Rajgopalan
- “Computer Studies”: Mitchell, Beaglay
- “Inside the personal Computer”: (A pop –up guide)
- “Transparency Masters to Computers”: Larry Long and Nancy long
- “Computer for beginners”: V.K. Jain
- “Basic of Computer Systems”: Jiwani and Copper
- “Introduction to Computers”: Subramanian

D. Additional Reading

- “Computer Science”: Satish Jain
- “Introduction to Computer Science”: Francis Scheid
- “Computer Today”: Sanders
- “Mastering windows 2000, the window bible”: Robertcowart, BPB Publisher
- “Fundamentals of Informational Technology” : S.K. Bansal, APH Publishing Corporation.
- “Microsoft Office 2000 Complete” : Amy Romanoff and Sherry bonelli, BPB Publisher
- ”Advanced Microsoft Office 2000”; Meredith Flynn, Nita Rutkosky, BPB Publication.
- “PC Softwarefor Windows”: R.K. Taxali, Tata Mcgraw hill
- “Mastering windows 2000, the window bible”: Robertcowart, BPB Publisher
- “Fundamentals of Informational Technology” : S.K. Bansal, APH Publishing Corporation.

