

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	Financial Institutions & Markets
Subject Code	FM-MJ101
Credits	4
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course :	The course provides a comprehensive overview of the financial system in India. It introduces key financial institutions like RBI, regulators, NBFCs, and intermediaries, explaining their roles, objectives, and structures. It also covers commercial banks, their nationalization, recommendations from the Narasimham Committee, functions, funding, and investment policies, as well as non-banking institutions like LIC, mutual funds, and specialized entities like EXIM Bank and NABARD. The course also focuses on the Indian money market - its structure, instruments like call money, repos, treasury bills, commercial paper, regulation, and reforms. Further it delves into the capital market, differentiating between primary markets for instrument issuance and secondary markets involving stock exchanges, trading, settlement, intermediaries, and the derivatives market.
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 enable the learners with the basics of financial markets and systems prevailing in the world. 2. To acquaint the learners with financial instruments in the market. 3. To make the learners understand functions of money markets. 4. To make the learners understand functions of capital markets. 	
8	Course Outcomes: <p>CO 1: Learners will understand the financial markets and system prevalent in the world.</p> <p>CO 2: Learners will learn the knowledge of various financial instruments across capital, money, forex, commodity and derivative markets.</p> <p>CO 3: Learners will learn the functions of money markets.</p> <p>CO 4: Learners will learn the functions of capital markets.</p>	
9	Modules:- Module 1: Introduction to Financial Institutions	

- 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.

Module 2: Other Financial Institutions

- 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).

Module 3: Money Market

- Financial Markets, Structure of Financial Markets, Meaning, role, participants, features, components, reforms, process, Emerging Structure of Indian Money Market.
- Instruments of Money Market: Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Regulation of Money Markets.

Module 4: Capital Market

- Concept, features, Structure and Functions of Capital Market, Primary Market - Instruments of Issue and Methods of Flotation.
- Secondary Market — Concept, Market Players, trading System and Settlement, Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives.

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"> Financial Markets and Institutions (8e) by Frederic S. Mishkin and Stanley Eakins (2017). Pearson Education. Financial Institutions and Markets, Bhole M, Tata Mcgraw Hill. Gordon E. & Natarajan K. Financial Markets & Services, Himalaya Publishing House. Indian Financial System, Khan M.Y Tata Mcgraw Hill. Indian Financial System, Machiraju. R.H, Vikas Publishing House. The Indian Financial System, Desai, Vasantha Himalaya Publishing House 																																																					
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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
Subject Code	FM-MJ102
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 basic elements of accountancy. The course focuses on conceptual learning of accounting related topics like expenditures & receipts, Bank Reconciliation Statement and Rectification of Errors. At the end of this course the learner would be able to prepare and present financial statements.
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 create awareness and understanding about the basic elements and concepts of book keeping, accountancy and finance. 2. To endow the learner with the knowledge of accounting related topics – expenditures & receipts, Bank Reconciliation Statement. 3. To equip the learner with awareness about preparation and presentation of final accounts.
8	Course Outcomes:	<p>CO 1: Learners will be acquainted with the knowledge accounting concepts and standards.</p> <p>CO 2: Learners will learn to distinguish between expenditures and receipts and prepare reconciliation of bank statements.</p> <p>CO 3: Learners will develop the analytical skill for understanding the financial statements.</p>
9	Modules:-	<p>Module 1: Introduction to Financial Accounting and Accounting Transactions</p> <ul style="list-style-type: none"> • Meaning and Objectives of Accounting, Persons interested in accounting, Branches of accounting, Book Keeping Vs Accounting, Accounting concepts and conventions, Indian Accounting Standards and IFRS – concept. • Accounting Transactions - Accounting cycle, Journal, Relationship between Journal & Ledger, Rules of posting, Subsidiary Books- Triple Column Cash Book, Preparation of Trial Balance. <p>Module 2: Capital, Revenue and Deferred Revenue Expenditure and Final Accounts</p>

	<ul style="list-style-type: none"> Expenditures & Receipts - Capital, Revenue, Deferred Revenue, Distinguish, Profit & Loss – Capital, Revenue, Bank Reconciliation Statement – Concept and Simple Problems. Rectification of Errors – Types of Errors, Suspense Account. Introduction to Final Accounts of sole proprietor, Manufacturing A/C, Trading A/C, Profit & Loss A/C, Preparation & Presentation of Final Accounts in Horizontal Format. 																																																																																				
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11	Reference Books: <ul style="list-style-type: none"> Chinnasamy Ganesan, Quick Reference on International Financial Reporting Standards with Model Q & A, CCH-Wolters Nuwer Business, 2011. Gupta R. L., & Gupta V. K., Financial Accounting, Sultan Chand Publications, New Delhi. Jain & Narang, Financial Accounting, Kalyani Publishers, Patiala. Tulsian P.C., Financial Accounting, Tata McGraw Hill Publishing Company Ltd., New Delhi. 																																																																																				
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Syllabus for Major Mandatory Course	
Board of Studies in Accountancy (Unaided)	
UG First Year Programme	
Semester	II
Title of Paper	Basics of Foreign Exchange Markets & Investments
Subject Code	FM-MJ201
Credits	4
From the Academic Year	2024-25

Sr. No.	Heading	Particulars
1	Description the course :	<p>This course focuses on equipping learners with practical skills in financial accounting for various business scenarios. Learners will develop proficiency in preparing final accounts, specifically using the conversion method for proprietary trading concerns. They will gain expertise in recording journal entries and maintaining ledgers for vendor and buyer transactions, particularly in the context of hire purchase agreements, including the calculation of interest and depreciation. Furthermore, the course will enable learners to compute losses arising from unforeseen events, such as fire incidents, and accurately ascertain insurance claims based on the provisions of the insurance policy. Additionally, learners will understand the importance of maintaining branch accounts and acquire the ability to calculate the profit or loss for different branches of an organization. Through a combination of theoretical concepts and practical exercises, this course aims to provide learners with a comprehensive understanding of financial accounting principles and their application in various business scenarios, equipping them with the skills necessary to handle complex financial transactions and reporting requirements effectively.</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 familiarize the learners with the basics of foreign exchange markets and principles of investments. 2. To acquaint learners with various investment avenues in the market. 3. To introduce learners with concept and role of regulators in the market. 4. To introduce learners with concept of various investment strategies. 	

8	<p>Course Outcomes:</p> <p>CO 1: Learners will be able to understand the basics of Forex.</p> <p>CO 2: Learners will be aware about the various investment avenues prevalent in the market.</p> <p>CO 3: Learners will be equipped with knowledge about the various types of regulators & its role.</p> <p>CO 4: Learners will be able to understand various investment strategies.</p>
9	<p>Modules:-</p> <p>Module 1: Introduction of Forex</p> <ul style="list-style-type: none"> • Terminologies of Forex- Trade date, roll over mechanism, pips, Meaning, Characteristics, Advantages, Disadvantages of Forex, Details about major traded currencies& its symbols – USD, GBP, EURO, Participants: Retail & Wholesale Participants (Banks and Financial Institutions, Merchants, other customers, speculators and hedgers, Central Bank, Forex dealers and market makers and brokers). • Interrelationship between Bonds, Currencies and Derivative (BCD) markets, Advanced Technologies in FOREX – Trading and SWIFT Robots. <p>Module 2: History & Legal Regulations</p> <ul style="list-style-type: none"> • History and Evolution of Forex, Role of regulators and Stock exchanges: Role of RBI, SEBI, NSE, BSE. • Legal Regulations for FOREX: FERA, FEMA, FEDAI, GIFT City (brief introduction), Control currency. <p>Module 3: Investment Overview</p> <ul style="list-style-type: none"> • Introduction to investment and different Investment Avenues, • Types of Risk & Return, Investment Terminologies. <p>Module 4: Investment Classification</p> <ul style="list-style-type: none"> • Economy – Sector – Industry – Company Segmentation (top down and bottom-up approach). • Golden Rules of Investments – Warren Buffet, Investment Strategies – Value, Growth, Alternative, Momentum.
10	<p>Study Material Prepared by Faculty Members of PTVA's M. L. Dahanukar College of Commerce (Autonomous), Vile Parle (E), Mumbai.</p>
11	<p>Reference Books:</p> <ul style="list-style-type: none"> • Common Stocks & Uncommon Profits by Philip A. Fisher • Foreign Exchange Market- Dun and Bradstreet • International Financial Markets and Foreign Exchange- Shashi K Gupta and Parneet Ranjgi • Learn To Earn by Peter Lynch • One Up on Wall Street by Peter Lync

	<ul style="list-style-type: none"> • The Intelligent Investor by Benjamin Graham • The Warren Buffet Way by Robert Hagstrom • Understanding the Foreign Exchange Markets: M R Prashant/Pawan Kumar Avadhanam/Jayaditya Sharma Korada: LAPLambers Academic Publishers 																																																							
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Sr. No.	Heading	Particulars
1	Description the course:	This course focuses on the issue and buyback of shares, which are important corporate finance activities. The issue of shares involves a company raising capital by selling equity stakes to investors through processes like initial public offerings or follow-on public offerings. Buybacks, on the other hand, refer to a company re-acquiring its own outstanding shares from the marketplace, thereby reducing the number of shares in circulation and increasing ownership for remaining shareholders. Further it also covers share valuation methods like intrinsic value based on future cash flows, yield value based on dividends, and fair value, which help determine the worth of a company's shares. It also discusses Accounting Standard 13, which provides guidance on how to properly account for investments in shares and securities in a company's financial statements based on their classification as current or long-term investments.
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 the learners to be familiar with the concept of shares. 2. To acquaint them with the knowledge of valuation of shares. 3. To introduce learners to AS-13 with respect to Investment Accounting in detail.
8	Course Outcomes:	<p>CO 1: Learners will understand about issue and buyback of shares.</p> <p>CO 2: Learners will learn about different methods used in valuation of shares.</p> <p>CO 3: Learners will understand the basic concepts of Investment Accounting.</p>
9	Modules :-	<p>Module 1: Issue and Buyback of Shares</p> <ul style="list-style-type: none"> • Issue of Shares. • Buyback of Shares. <p>Module 2: Share Valuation & Accounting Standards</p>

	<ul style="list-style-type: none"> Valuation of Shares, Intrinsic value, Yield Value and Fair Value of shares. Investment Accounting - Accounting Standard 13. 																																																															
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"> Chinnasamy Ganesan, Quick Reference on International Financial Reporting Standards with Model Q & A, CCH-Wolters Nuwer Business, 2011. Gupta R. L, & Gupta V. K., Financial Accounting, Sultan Chand Publications, New Delhi. Jain & Narang, Financial Accounting, Kalyani Publishers, Patiala. Tulsian P.C., Financial Accounting, Tata McGraw Hill Publishing Company Ltd., New Delhi. 																																																															
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) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Paper Pattern</td> <td style="text-align: center;">2 Credits</td> <td style="text-align: right;">(Total 50 Marks)</td> </tr> <tr> <td colspan="3">Internal = 20 Marks</td> </tr> <tr> <td colspan="3">External = 30 Marks</td> </tr> <tr> <td colspan="3">Internal Paper Pattern (20 Marks)</td> </tr> <tr> <td>1. Project, Presentation OR Case Study writing</td> <td rowspan="3" style="text-align: center; vertical-align: middle;">} any one</td> <td style="text-align: right;">10 Marks</td> </tr> <tr> <td>2. Quiz OR Group discussion</td> <td style="text-align: right;">10 Marks</td> </tr> <tr> <td>3. Class Test (Mandatory) with objectives</td> <td style="text-align: right;">10 Marks</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td style="text-align: right;">20 Marks</td> </tr> <tr> <td colspan="3">External Paper Pattern (30 Marks)</td> </tr> <tr> <td>Q1. Answer the following (Compulsory)</td> <td></td> <td style="text-align: right;">10 Marks</td> </tr> <tr> <td colspan="3">Answer any 2 out of 3</td> </tr> <tr> <td>Q. 2. Answer the following</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">A</td> <td></td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td style="padding-left: 20px;">B</td> <td></td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td>Q. 3. Answer the following</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">A</td> <td></td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td style="padding-left: 20px;">B</td> <td></td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td>Q. 4. Answer the following</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">A</td> <td></td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td style="padding-left: 20px;">B</td> <td></td> <td style="text-align: right;">5 marks</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td style="text-align: right;">30 Marks</td> </tr> </table>			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)			Q1. 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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