



Syllabus

First Semester Courses in

B. Com (Accounting & Finance)

2023-2024

Contents:

- Syllabus for Skill Enhancement Course/s (SEC)
 - UCACF4501SE1 - Spreadsheet Application Software
- Evaluation and Assessment guidelines

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F.Y. B Com (A & F)

Course Code: UCACF4501SE1

Title: Spreadsheet Application Software

Credits: 2

Course Objectives:

1. Understand the fundamental concepts of spreadsheets and their significance in accounting and finance.
2. Master the creation, saving, opening, and management of worksheets and workbooks.
3. Gain expertise in using advanced functions and formulas, including lookup functions, financial functions, and statistical functions.
4. Set data validation rules to ensure data accuracy.
5. Discover time-saving shortcuts, productivity hacks, and strategies for handling large datasets efficiently.

Number of Lectures: 30

Course Outcomes: The Students will be able to:

- CO1 Understand the significance of spreadsheets in accounting/finance
- CO2 Efficiently enter and format data in spreadsheets
- CO3 Manage worksheets and workbooks in Spreadsheet/Excel
- CO4 Utilize basic arithmetic formulas and commonly used functions
- CO5 Analyse and visualize data, apply conditional formatting, and create charts

Unit 1

(15 Lectures)

Foundations for Spreadsheet/Excel

Introduction to Spreadsheet/Excel: Understanding the importance of spreadsheets/excel in accounting/finance

Data Entry and Formatting: Efficient Data Entry techniques, Formatting cells, rows and columns for better data presentation, Working with Fonts, Colors, borders, and alignment.

Managing Worksheets and Workbooks: Creating, saving, and opening workbooks, Navigating worksheets and workbooks, Renaming, moving, and copying worksheets

Formulas and Functions: Understanding cell references (relative, absolute, mixed), Utilizing basic arithmetic formulas (e.g., addition, subtraction), Introducing commonly used functions (e.g., SUM, AVERAGE, MAX, MIN), Using logical functions (e.g., IF, AND, OR)

Data Analysis and Visualization: Sorting and filtering data, Applying conditional formatting, Creating charts and graphs for data visualization

Advanced Formatting Techniques: Customizing cell formats (e.g., number formats, date formats), Working with conditional formatting rules, Utilizing styles and themes for consistent formatting

Data Validation and Protection: Setting data validation rules, Protecting worksheets and workbooks with passwords, Managing permissions for data entry and editing

Unit 2

Advanced Spreadsheet

(15 Lectures)

Advanced Functions and Formulas - Using lookup functions (e.g., VLOOKUP,

HLOOKUP), Exploring financial functions (e.g., PMT, NPV, IRR), Introduction to statistical functions (e.g., AVERAGEIF, COUNTIF, STDEV), Financial Modeling and Analysis, Building financial models (e.g., budgeting, forecasting, valuation) Analyzing financial data using Excel functions and formulas, Conducting sensitivity analysis and scenario modeling, Data Manipulation and Analysis

Using advanced filtering techniques, Performing data consolidation and summarization, Applying pivot tables for data analysis, Solver and Goal Seek, Using Solver tool for optimization problems, Applying Goal Seek to find desired results, Solving linear programming problems with Solver, Macros and Automation

Recording and executing macros for repetitive tasks, Creating custom macros using VBA (Visual Basic for Applications), Automating data entry, formatting, and analysis processes, Data Import and Export, Importing data from external sources (e.g., CSV, text files), Exporting data to different file formats (e.g., PDF, CSV), Linking data between Excel and other applications (e.g., Word, PowerPoint), Collaboration and Sharing

Working with shared workbooks, Tracking changes and comments, Collaborating on spreadsheets using Excel Online or cloud platforms, Advanced Excel Tips and Tricks, Time-saving shortcuts and productivity hacks, Handling large datasets efficiently

Troubleshooting common.

Reference Books:

1. Excel 2019 Bible" by Michael Alexander and Richard Kusleika
2. Microsoft Excel 2019 Step by Step" by Curtis Frye
3. Excel Dashboards and Reports" by Michael Alexander and John Walkenbach
4. Excel VBA Programming for Dummies" by Michael Alexander and John Walkenbach
5. Advanced Excel Essentials" by Jordan Goldmeier and John Alexander

Evaluation (SEC): Total marks per course - 50.

I Formative Assessment 'for' Learning (continuous internal assessment - CIA to improve learning).

CIA- 20 marks

CIA 1: Written test -10 marks

CIA 2: Assignment -10 marks

II. Summative Assessment 'of' Learning (focus on outcomes, quantitative data for outcomes of instruction).

End Semester Examination – 30 marks

One question from each unit for 15 marks, with internal choice.

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Units	Knowledge	Understanding	Applications/ Analysis	Marks/unit
1	3	6	6	15
2	3	6	6	15
TOTAL Per objective	6	12	12	30
% WEIGHTAGE	20%	40%	40%	100%

College Grids for assignments/ presentations are used/adapted according to the type of assessment.

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Syllabus

Second Semester Courses in

B. Com (Accounting & Finance)

2023-2024

Contents:

- Syllabus for Skill Enhancement Course/s (SEC)
 - UCACF4502SE1 - Fundamentals of Business Legal Framework
- Evaluation and Assessment guidelines

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F.Y. B. Com (A&F)

Course Code: UCACF4502SE1

Title: Fundamentals of Business Legal Framework

Credits: 2

Course Objectives:

1. To enhance learner understanding as to regulatory framework in general.
2. To secure knowledge of the drafting of varied agreements and notices, affidavits, bonds and calculations of various kinds of damages under Indian Contract Act, 1872.
3. To make learner familiar with working knowledge of Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008.

Number of Lectures: 30

Course Outcomes: The Students will be able to:

- CO1 Understand the general principles of the Indian Contract Act, 1872.
- CO2 Understand the concepts and types of partnerships under the Partnership Act, 1932.
- CO3 Examine the nature, incorporation, and winding up of Limited Liability Partnerships.
- CO4 Demonstrate effective communication of legal concepts in written and oral forms.
- CO5 Foster ethical values in legal and business practices.

Unit 1

The Indian Contract Act, 1872 (General Principles Applicable to contracts):

(15 Lectures)

(a) Nature of Contract, (b) Classification of Contracts, (c) Offer and Acceptance, (d) Capacity of Parties to Contract, (e) Free Consents (f) Consideration, (g) Legality of Object, (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract

Unit 2

(15 Lectures)

Introduction to Partnership Act 1932

Concept of Partnership - Partnership and Company - Test for determination of existence for partnership, Kinds of partnership Registration and effects of non-registration of Partnership Rights and Duties of Partners Authority and Liability of partners Admission, Retirement and Expulsion of Partner Dissolution of Partnership Limited Liability Partnership Act, 2008

Nature of Limited Liability Partnership Incorporation of Limited Liability Partnership Extent and Limitation of Liability of Limited Liability Partnership and Partners, Contributions by partner, Conversion into Limited Liability Partnership, Winding Up and Dissolution

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Reference Books:

1. Singh Avtar, Law of Contract and Specific Relief, Eastern Book Company, Edition 2017, Reprinted 2019.
2. Pollock and Mulla, Law of Contracts, Lexis Nexis, and Fifteenth Edition 2018.
3. Venkatesa Iyer T.S, Law of Contracts, S Gogia and Company, Tenth Edition, 2009.
4. Pollock and Mulla, the Sale of Goods Act, Lexis Nexis, Tenth Edition 2017.
5. Venkatesa Iyer T.S, Sale of Goods Act, S Gogia and Company, ISBN-13:1234567146651.
6. Singh Avtar, Introduction to Law of Partnership, Law of Partnership, Eastern Book Company, 2007 Edition.
7. Bare Acts of relevant laws.

Evaluation (Skill Enhancement Course): Total marks per course – 50.

- I. Formative Assessment ‘for’ Learning (continuous internal assessment - CIA to improve learning).
 CIA- 20 marks
 CIA 1: Written test - 20 marks or Assignment - 20 marks
- II. Summative Assessment ‘of’ Learning (focus on outcomes, quantitative data for outcomes of instruction).
 End Semester Examination – 30 marks
 One question from each unit for 15 marks, with internal choice.

Units	Knowledge	Understanding	Applications/Analysis	Marks/unit
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