

University of Mumbai

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विद्याविषयक प्राधिकरणे
सभा आणि सेवा विभाग(ए.ए.एम.एस)
कम नं. १२८ एम.जी.रोड, फोर्ट,
मुंबई - ४०० ०३२
टेलिफोन नं - ०२२ - ६८३२००३३

(नॅक पुनर्मूल्यांकनाद्वारे ३.६५ (सी.जी.पी.ए.) सह अ++ श्रेणी
विद्यापीठ अनुदान आयोगाद्वारे श्रेणी १ विद्यापीठ दर्जा)

क.वि.प्रा.स.से./आयसीडी/२०२५-२६/३७

दिनांक : २७ मे, २०२५

परिपत्रक:-

सर्व प्राचार्य/संचालक, संलग्नित महाविद्यालये/संस्था, विद्यापीठ शैक्षणिक विभागांचे संचालक/ विभाग प्रमुख यांना कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण २०२० च्या अमलबजावणीच्या अनुषंगाने शैक्षणिक वर्ष २०२५-२६ पासून पदवी व पदव्युत्तर अभ्यासक्रम विद्यापरिषदेच्या दिनांक २८ मार्च २०२५ व २० मे, २०२५ च्या बैठकीमध्ये मंजूर झालेले सर्व अभ्यासक्रम मुंबई विद्यापीठाच्या www.mu.ac.in या संकेत स्थळावर NEP २०२० या टॅब वर उपलब्ध करण्यात आलेले आहेत.

मुंबई - ४०० ०३२
२७ मे, २०२५


(डॉ. प्रसाद कारडे)
कुलसचिव

क.वि.प्रा.स.से.वि/आयसीडी/२०२५-२६/३७ दिनांक : २७ मे, २०२५
Desktop/ Pritam Loke/Marathi Circular/NEP Tab Circular



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3	P.A to Registrar, registrar@fort.mu.ac.in
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5	P.A to Finance & Account Officers, (F & A.O), camu@accounts.mu.ac.in

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2	Faculty of Humanities, Offg. Dean 1. Prof.Anil Singh Dranilsingh129@gmail.com Offg. Associate Dean 2. Prof.Manisha Karne mkarne@economics.mu.ac.in 3. Dr.Suchitra Naik Naiksuchitra27@gmail.com
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4	The Director, Board of Examinations and Evaluation, dboee@exam.mu.ac.in
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6	The Director, Department of Information & Communication Technology, director.dict@mu.ac.in

As Per NEP 2020

University of Mumbai



Syllabus for Major Vertical – 1 & 4		
Name of the Programme – B.Com. (Financial Management)		
Faulty of Commerce		
Board of Studies in Financial Management		
U.G. Second Year Programme	Exit Degree	U.G. Diploma in Financial Management
Semester		III & IV
From the Academic Year		2025-26

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars
1	Title of program O: _____	B.Com. (Financial Management)
2	Exit Degree	U.G. Diploma in Financial Management
3	Scheme of Examination R: _____	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
4	Standards of Passing R: _____	40%
5	Credit Structure Sem. III – R: CU – 515 C Sem. IV – R: CU – 515 D	Attached herewith
6	Semesters	Sem. III & IV
7	Program Academic Level	5.00
8	Pattern	Semester
9	Status	New
10	To be implemented from Academic Year	2025-26

Sign of the BOS
Chairman
Prof Dr. Arvind Luhar
Board of Studies in
Financial
Management

Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Commerce &
Management

Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management

Sign of the
Offg. Dean
Prin. Ravindra
Bambardekar
Faculty of
Commerce &
Management

Under Graduate Diploma in Financial Management

Credit Structure (Sem. III & IV)

	R:_____C									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Security Analysis and Portfolio Manageme nt (4) Cost Accounting – I (4)		4	2	VSC:2, Investm ent Advisor – I (2)	AEC:2	FP: 2 CC:2	22	UG Diploma 88
	R:_____D									
	IV	Financial Statement Analysis (4) Cost Accounting – II (4)		4	2	SEC:2 Investm ent Advisor – II (2)	AEC:2	CEP: 2 CC:2	22	
	Cum Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continuewith Major and Minor										

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Sem. - III

Vertical – 1 Major

Syllabus
B.Com. (Financial Management)
(Sem.- III)

Title of Paper- Security Analysis and Portfolio Management

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course provides a comprehensive exploration of portfolio management, equipping learners with the essential skills and knowledge to navigate the dynamic world of investments. It delves into the theoretical foundations and practical applications of portfolio analysis, valuation, and selection, fostering a deep understanding of risk-return trade-offs and investment strategies. Through rigorous analysis of economic, industry, and company data, alongside the application of technical analysis tools, learners will develop the ability to make informed investment decisions. This course is designed to enhance learner's analytical and problem-solving abilities, preparing them for successful careers in financial analysis, portfolio management, investment banking, and related fields. By mastering the concepts and techniques covered, they will be well-positioned to manage their own investments or contribute effectively to professional investment teams, driving value creation in the financial markets
2	Vertical:	Major
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: • To define the fundamental concepts of investment, portfolio management, and the Indian investment environment. • To analyze portfolio revision and evaluation techniques, and evaluate bond valuation methods. • To evaluate economic, industry, and company analysis techniques. • To interpret technical analysis principles and apply various charting and indicator techniques.
8	Course Outcomes: • The learners will be able to explain the differences between investment, speculation, and gambling, and classify various types of investors and calculate expected returns using various models. • The learners will be able to apply Sharpe, Treynor, and Jensen ratios to measure portfolio performance. Calculate bond returns, yield to maturity, yield to call, and bond duration, and assess bond risks. • The learners will be able to forecast economic trends using barometric and econometric models. Analyze financial statements and calculate key financial ratios. • Construct and interpret price charts (line, bar, candlestick). Calculate moving averages, oscillators, and the relative strength index. Compare and contrast fundamental and technical analysis approaches.

9	Modules: - 04
	Module 1: Portfolio Management – An Introduction & Process
	• Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors. • Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. • Investment Environment in India and Factors Conducive for Investment in India. • Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. • Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.

Module 2: Portfolio Management – Valuation

- Portfolio Revision – Meaning, Need, Constraints and Strategies.
- Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
- Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.

Module 3: Fundamental Analysis

- Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.
- Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics.
- Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages)

Module 4: Technical Analysis

- Dow Theory
- Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory
- Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index
- Market Indicators Fundamental Analysis V/s Technical Analysis

Reference Books:

1. Securities Operations and Risk Management by National Institute of Securities Markets
2. Portfolio Management Services (PMS) Distributors by National Institute of Securities Markets
3. Portfolio Managers by National Institute of Securities Markets
4. Blake, David 1992, Financial Market Analysis , McGraw Hill London
5. Francis J.C Investments, Analysis and Management McGraw Hill New York.
6. Pistolese Clifford Using Technical Analysis Vision Books
7. Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination																																	
12	Continuous Evaluation through: <table border="1"> <thead> <tr> <th></th><th>Assessment/Evaluation</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>1</td><td>Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td><td>20</td></tr> <tr> <td>2</td><td>Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)</td><td>10</td></tr> <tr> <td>3</td><td>Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)</td><td>10</td></tr> </tbody> </table>		Assessment/Evaluation	Marks	1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	20	2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10	3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10	Semester End External – 60 Marks Time – 2 Hours Attempt any 4 out of 6 questions <table border="1"> <thead> <tr> <th>Question No.</th><th>Questions</th><th>Marks</th></tr> </thead> <tbody> <tr> <td>Q.1</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.2</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.3</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.4</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.5</td><td>Practical/ Theory</td><td>15</td></tr> <tr> <td>Q.6</td><td>Practical/ Theory</td><td>15</td></tr> </tbody> </table> Note 1. Equal Weightage is to be given to all the modules. 2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory. 3. Use of simple calculator is allowed in the examination. 4. Wherever possible more importance is to be given to the practical problem.	Question No.	Questions	Marks	Q.1	Practical/ Theory	15	Q.2	Practical/ Theory	15	Q.3	Practical/ Theory	15	Q.4	Practical/ Theory	15	Q.5	Practical/ Theory	15	Q.6	Practical/ Theory	15
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Syllabus
B.Com. (Financial Management)
(Sem.- III)

Title of Paper - Cost Accounting – I

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course offers a comprehensive exploration of cost accounting principles, equipping learners with essential skills for effective cost analysis, control and decision-making in business. Covering fundamental concepts such as material cost management, labor cost computation, overhead absorption and modern costing techniques like Activity-Based Costing (ABC), the course bridges theoretical knowledge with practical applications. They will learn to differentiate between cost, financial and management accounting while mastering key calculations like Economic Order Quantity (EOQ), wage payment systems (Halsey and Rowan plans), and overhead apportionment methods. The curriculum emphasizes real-world relevance, demonstrating how these techniques drive budgeting, pricing strategies and operational efficiency across industries like manufacturing, retail and services. With strong connections to financial accounting, managerial economics and operations management, this course lays the foundation for advanced studies in strategic cost management while preparing learners for high-demand roles as cost accountants, financial analysts, and management consultants. As businesses increasingly prioritize cost optimization, professionals with expertise in these areas enjoy excellent job prospects, with opportunities enhanced by certifications like CMA and ICWA. Ideal for aspiring accountants and business managers, this course combines academic rigor with practical insights to

		foster strategic thinking and financial acumen in today's competitive marketplace.
2	Vertical:	Major
3	Type:	Theory / Practical
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: - To explain the fundamental concepts, objectives, and importance of cost and management accounting. - To analyze material storage and record systems, and prepare stock ledger accounts using FIFO and weighted average methods. - To evaluate the methods of employee cost control and apply wage payment and incentive systems. - To assess the impact of overhead allocation on product costing and justify the selection of appropriate absorption methods..	
8	Course Outcomes: - Learners will be able to compare and contrast cost accounting, financial accounting, and management accounting, and apply activity-based costing (ABC) to solve practical problems. - Learners will be able to calculate the Economic Order Quantity (EOQ) and demonstrate the preparation of stock ledger accounts. - Learners will be able to compute employee costs under various wage systems and calculate labor turnover using replacement and separation methods. - Learners will be able to apply absorption costing methods to allocate overheads in different scenarios.	
9	Modules: - 04	
	Module 1: Introduction to Cost and Management Accounting	
	- Meaning, objective and importance of Cost and Management Accounting - Functions and role of Cost Accounting Department in an organization - Installation of Cost Accounting System in an organization - Differentiate between Cost Accounting, Financial Accounting and Management Accounting	

	• Various elements and classifications of cost and methods of costing • Need for Activity Based Costing (ABC) • Practical problems of Activity Based Costing (ABC)
	Module 2: Material Cost
	• Meaning, need for and importance of material • Material Storage and Records: Bin Cards, Stock Control Cards and Store Ledger • Inventory Control: Stock Levels • Computation of Economic Order Quantity (EOQ)
	Module 3: Employee Cost
	• Meaning and importance of Employee (Labour) cost in an organisation • Employee (Labour) cost control • Idle Time • Over Time • Systems of Wage Payment and Incentives: Time Rate System, Piece Rate System and Premium Bonus Method (Halsey Premium Plan and Rowan Premium Plan) • Employee (Labour) Turnover: Replacement Method and Separation Method only
10	Module 4: Overheads – Absorption Costing Method
	• Meaning of Overheads-Production, administrative and selling and distribution • Classification of overheads into fixed and variable • Meaning and methods of allocation • Apportionment and absorption of overheads
	Reference Books: • Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi

- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by JawaharLal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta

11

Internal Continuous Assessment: 40%

**External, Semester End Examination
60% Individual Passing in Internal
and External Examination**

12

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	20
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10

**Semester End External – 60 Marks
Time – 2 Hours**

Attempt any 4 out of 6 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15
Q.4	Practical/ Theory	15
Q.5	Practical/ Theory	15
Q.6	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

VSC

Syllabus

B.Com. (Financial Management)

(Sem.- III)

Title of Paper- Investment Advisor – I

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This module provides a foundational understanding of the intricate workings of the Indian economy and its financial markets, equipping learners with the knowledge to navigate its complexities. They will explore the regulatory framework, analyze the structure of primary and secondary markets, and apply essential financial tools like cash flow management and budgeting. Furthermore, you will develop a deep understanding of personal financial planning, formulate effective financial strategies, and evaluate client financial positions. By the end of this module, you will be empowered to make informed financial decisions, construct robust financial plans, and advise on effective debt management, setting you on a path to financial literacy and professional success in the Indian financial landscape."
2	Vertical:	VSC
3	Type:	Theory / Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: - To Analyze the structure and functions of the Indian financial market and <i>apply</i> personal financial planning principles. - To critically evaluate the various investment avenues and available for an individual.	

8	Course Outcomes: The learners will be able to - Construct a household budget and <i>evaluate</i> the impact of corporate actions on the Indian financial market. - Select and create investment plan based on given scenarios and case studies.
9	Modules: - 02
	Module 1: Indian Financial Market and Personal Financial Planning
	A. INTRODUCTION TO THE INDIAN FINANCIAL MARKETS - The Indian Economy - The Indian Financial Market - Regulators of Financial Markets - Structure of Financial Markets in India - Nature and Definition of Primary Markets - Role and Function of the Secondary Market - Cash Flow Management and Budgeting - Corporate Actions - Debt Management and Loans - The purpose or need of debt B. INTRODUCTION TO PERSONAL FINANCIAL PLANNING - Understand the concept of Financial Planning - Understand the need for financial planning - Scope of financial planning - Concept of asset, liabilities and net worth - Financial Planning process - Financial advisory and execution - Time Value of Money - Calculate the following C. EVALUATING THE FINANCIAL POSITION OF CLIENTS - Importance of cash flow management in personal finance. - Preparing Household Budget - Cash inflows and outflows - Budgeting and forecasting - Monitoring budgets and provision for savings - Creating a budget and savings plan - Contingency Planning - Evaluation of financial position of clients

Module 2: Investment Products

A. INTRODUCTION TO INVESTMENTS

- Types of investment, Equity, Fixed Income, Commodities, Real Estate, Structured products, Distressed Securities.
- Other investment opportunities.
- Channels for making investments

B. INVESTING IN STOCKS

- Equity as an investment
- Diversification of risk through equity instruments - Cross sectional versus time series
- Risks of equity investments
- Overview of Equity Market
- Equity research and stock selection

C. INVESTING IN FIXED INCOME SECURITIES

- Debt market and its need in financing structure of Corporates and Government
- Bond market ecosystem
- Risks associated with fixed income securities
- Pricing of Bond
- Traditional Yield Measures, Concept of Yield Curve, Concept of Duration
- Introduction to Money Market
- Introduction to Government Debt Market
- Introduction to Corporate Debt Market
- Small Saving Instruments

D. UNDERSTANDING DERIVATIVES

- Basics of Derivatives, Underlying concepts in derivatives
- Types of derivative products, Structure of derivative market
- Purpose of Derivatives, Benefits, Costs and risks of Derivative

Reference Books:

- Investment Advisor Level 1- NISM
- Financial Planning: A Ready Reckoner – Madhu Sinha
- Fundamentals of Financial Planning – Susan M. Tillery, Thomas N. Tillery
- Financial Markets and Institutions – Frederic S. Mishkin, Stanley G. Eakins
- Personal Finance – Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes
- Indian Financial System – Bharati V. Pathak
- Investment Analysis and Portfolio Management– Prasanna Chandra

- Options, Futures, and Other Derivatives – John C. Hull

11

Internal Continuous Assessment: 40%

External, Semester End Examination
60% Individual Passing in Internal and External Examination

12

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

Semester End External – 30 Marks
Time – 1 Hour

Attempt any 2 out of 3 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Sem - IV

Syllabus
B.Com. (Financial Management)
(Sem.- IV)

Title of Paper: Financial Statement Analysis

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course equips learners with essential tools for navigating the complexities of modern business. It begins by introducing the core concepts of management accounting, distinguishing it from financial accounting, and emphasizing its role in decision-making. Learners then delve into the analysis and interpretation of financial statements using techniques like trend analysis, comparative statements, and common size analysis. The second module focuses on ratio analysis, including the Du Pont Chart, providing a deeper understanding of a company's financial health and operational efficiency. In the globalization era, where businesses operate across diverse markets, these analytical skills are crucial for informed decision-making, strategic planning, and performance evaluation. This course prepares learners to assess financial viability, identify areas for improvement, and contribute effectively to organizational success in a competitive global landscape.
2	Vertical:	Major
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: • To analyze financial statements using various tools to evaluate a company's financial performance and position. • To evaluate the financial health and efficiency of a company by interpreting various financial ratios and Du Pont analysis. • To apply the operating cycle concept and estimate the needs of working capital to analyse a company's efficiency in management. • To categorize <i>and report cash flows from operating, investing, and financing activities.</i>
8	Course Outcomes: • The learners will apply trend analysis, comparative statements, and common size statements to solve practical problems related to financial statement interpretation. • The learners will be able to create a comprehensive report summarizing the financial performance of a company based on ratio analysis and Du Pont chart findings. • Learners will be able to calculate the operating cycle and estimate the working capital needs of trading and manufacturing firm. • Learners will be able to prepare cash flow statement using the indirect method according to Accounting Standard No. 3.
9	Modules: - 04
	Module 1: Introduction to Management Accounting
	• Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting • Analysis and Interpretation of Financial Statements • Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis • Relationship between items in Balance Sheet and Revenue statement • Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement • Note: (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements
	Module 2: Ratio Analysis and Interpretation
	• Ratio Analysis: Meaning, classification, Du Point Chart, advantages and limitations (Based on Vertical Form of Financial statements)

- Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio
- Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio
- Combined Ratio: i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover
- (Practical Question on Ratio Analysis and Du Point Analysis)

Module 3: Cash Flow Management

- Meaning of the Term Cash and Cash Equivalents for Cash Flow Statements
- Meaning of the Term Cash Flow and Types of Cash Flow
- Reporting Cash Flows from Operating activities
- Reporting Cash Flows from Investing activities
- Reporting Cash Flows from Financing activities
- Presentation of a Cash Flow Statement with reference to Accounting Standard No. 3 (Indirect method only)

Module 4: Working Capital Management

- Concept, Nature of Working Capital, Planning of Working Capital
- Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization
- Operating Cycle Practical Problems

Text Books:

1. Pandey, I. M. Financial management (11th ed.). Vikas Publishing House.
2. Khan, M. Y., & Jain, P. K. (2018). Management accounting: Text, problems and cases (7th ed.). McGraw Hill Education.
3. Subramanyam, K. R., & Wild, J. J. (2018). Financial statement analysis (11th ed.). McGraw-Hill Education.
4. Accounting Standard 3 – Cash Flow Statement by The Institute of Chartered Accountants of India
5. Financial Of Management Accounting by S.R.Varshney,Wisdom

11	Reference Books: 1. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2015). Cost accounting: A managerial emphasis (15th ed.). Pearson Education. 2. Drury, C. (2018). Management and cost accounting (10th ed.). Cengage Learning EMEA. 3. Gibson, C. H. Financial reporting and analysis: Using financial accounting information (13th ed.). South-Western College Publishing. 4. Cost & Management Accounting by Ravi N. Kishor publication Taxmann 5. Essential of Management Accounting by P. N. Reddy, Himalaye 6. Management Accounting by I.M. Pandey, Vikas																																			
12	Internal Continuous Assessment: 40%		External, Semester End Examination 60% Individual Passing in Internal and External Examination																																	
13	Continuous Evaluation through:		Semester End External – 60 Marks Time – 2 Hours Attempt any 4 out of 6 questions																																	
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Syllabus
B.Com. (Financial Management)
(Sem.- IV)

Title of Paper - Cost Accounting – II

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This professional course provides comprehensive training in essential cost accounting methods and their practical applications in business decision-making. The program systematically covers four critical areas of cost management: cost classification and analysis, financial reconciliation, contract costing and process costing. Through a combination of theoretical concepts and practical problem-solving exercises, learners develop specialized skills in cost computation, analysis and reporting that are vital for manufacturing and service organizations. The course holds significant relevance in today's competitive business environment where cost control and optimization are crucial for profitability. Learners will gain hands-on experience in preparing detailed cost sheets, reconciling cost and financial accounts, managing contract costs and implementing process costing systems. These skills are immediately applicable across industries including manufacturing, construction, healthcare and professional services.
2	Vertical:	Major
3	Type:	Theory / Practical
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours

6	Marks Allotted:	100 Marks
7	Course Objectives: - To understand various cost classifications and develop expertise in preparing comprehensive cost sheets for different business needs - To analyze the differences between cost and financial accounts and develop reconciliation statements - To apply contract costing principles including progress payments, retention money, and profit recognition on incomplete contracts - To implement process costing systems including treatment of process losses, joint products, and by-products	
8	Course Outcomes: - The learners will be able to classify costs according to functional categories and prepare comprehensive cost sheets tailored to various business scenarios and decision-making requirements. - The learners will be able to identify discrepancies between cost and financial accounts and prepare accurate reconciliation statements to align both accounting systems. - The learners will be able to prepare contract account and other relevant accounting statements. - The learners will be able to execute process costing calculations and prepare the necessary accounts.	
9	Modules: - 04	
	Module 1: Classification of Costs and Cost Sheets	
	- Functional Classification of elements of cost, Cost heads in cost sheet, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre - Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes - Problems sums based on Preparation of cost sheet & Estimated Cost sheet	
	Module 2: Reconciliation of Cost and Financial Accounts	
	- Meaning, Need and Benefits of Reconciliation of cost and financial accounts - Practical problems based on Reconciliation of cost and financial accounts	

	Module 3: Contract Costing
	• Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee and Accounting for plant used in a contract • Accounting treatment of profit on incomplete contracts • Contract Profit and Balance Sheet preparation, Escalation clause • Problems sums based on Contract Costing
	Module 4: Process Costing
	• Meaning of Process Costing, Process loss • Treatment of Normal, Abnormal Loss and Abnormal Gain in cost accounts • Joint products and by products • Problems sums based on Process Costing
10	Reference Books: 1. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi 2. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi 3. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana 1. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi 2. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi 3. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai 4. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai 5. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi 6. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 4. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

11	Internal Continuous Assessment: 40%	External, Semester End Examination 60% Individual Passing in Internal and External Examination																																	
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SEC

Syllabus

B.Com. (Financial Management)

(Sem.- IV)

Title of Paper - Investment Advisor – II

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course will equip learners with the knowledge to navigate the complex world of life and non-life insurance products, analyze their benefits and limitations, and develop strategies for effective insurance planning. They will learn how to assess insurance needs, compare various products, and understand the role of insurance advisors. Furthermore, they will delve into the fundamentals of retirement planning, calculate retirement corpus, and evaluate diverse retirement products. By the end of this course, you will be able to construct robust financial plans, advise on optimal insurance and retirement strategies, and secure your financial future in the Indian context.
2	Vertical:	SEC
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: - To Explain the fundamental principles and the role of insurance in personal finance. - To Understand the need for retirement planning and estimate retirement corpus.	
8	Course Outcomes: - The learners will be able to critically evaluate and appraise the various insurance products and help in selection while preparing personal finance. - The learners will be able to discuss the relationship between financial goals and retirement. calculate the estimated retirement corpus and explain superannuation benefits to employees.	

Modules: - 02**Module 1: Life Insurance and Non- Life Insurance Products****A. BASICS OF INSURANCE**

- Need for Insurance
- Fundamental Principles of Insurance
- Role of Insurance in Personal Finance
- Investing through Insurance
- Role of Insurance Adviser
- Life Insurance Products
- Life Insurance Needs Analysis
- Types of Life Insurance Products
- Facilities available under Life Insurance Policies
- Insurance Under Married Women's Property Act (MWPA)
- Benefits, Limitation and Provision when insurance taken from Multiple companies
- Criteria to evaluate various life insurance products
- Global coverage for different Life Insurance Products
- NON-LIFE INSURANCE,
- Benefits and Limitations of having multiple Insurance Policies
- Comparison between Insurance Policies
- Global coverage for different General Insurance Products

Module 2: Retirement Planning Basics and Retirement Products**A. RETIREMENT PLANNING BASICS**

- Need for Retirement Planning
- Financial Goals and Retirement
- Estimating Retirement Corpus
- Superannuation Benefits to Employees

B. RETIREMENT PRODUCTS

- Accumulation related products
- Portfolio created by an investment advisor
- Distribution related products

C. MISCELLANEOUS ASPECTS OF RETIREMENT PLANNING

- Advisor's role in Retirement Planning

- Calculations for Retirement Planning
- Criteria to evaluate various retirement benefit products
- Concept of Philanthropy

10

Reference Books:

- Investment Advisor Level 2- NISM
- Insurance Principles and Practice – M.N. Mishra & S.B. Mishra
- Retirement Planning and Employee Benefits – R.K. Gupta
- Fundamentals of Life Insurance: Theories and Applications" – Kaninika Mishra
- Risk Management and Insurance" – Dr. P.K. Gupta
- Principles of Risk Management and Insurance" – George E. Rejda & Rajeev Babel (Indian Edition)

11

Internal Continuous Assessment: 40%

**External, Semester End Examination
60% Individual Passing in Internal
and External Examination**

12

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	5
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	5

Semester End External – 30 Marks

Time – 1 Hour

Attempt any 2 out of 3 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

QUESTION PAPER PATTERN (External and Internal)

Attempt any 2 out of 3 questions

Question No.	Questions	Marks
Q.1	Practical/ Theory	15
Q.2	Practical/ Theory	15
Q.3	Practical/ Theory	15

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Continuous Evaluation through:

	Assessment/Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result	Grading Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

Sd/-
**Sign of the BOS
Chairman
Prof. Dr Arvind Luhar
Board of Studies in
Financial
Management**

Sd/-
**Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of Commerce
& Management**

Sd/-
**Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**

Sd/-
**Sign of the
Offg. Dean
Prin. Ravindra
Bambardekar
Faculty of
Commerce &
Management**

AC – 28/03/2025

Item No. – 7.9 (N) (4ab) Sem. III & IV

As Per NEP 2020

University of Mumbai



Syllabus for Minor Vertical 2

Faculty of Commerce & Management

Board of Studies in Business Management

Second Year Programme in Minor - Fundamentals of Business and Financial Analysis -II

Semester	III & IV	
Title of Paper	Sem.	Total Credits 4
I) Fundamentals of Business and Financial Analysis -II	III	4
Title of Paper		Credits
I) Fundamentals of Business and Financial Analysis - III	IV	4
From the Academic Year		2025-26

Sem. - III

Syllabus
B.Com. (Business Management)
(Sem.- III)

Title of Paper :) Fundamentals of Business and Financial Analysis -II

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Introduction: This course is designed to provide students with a comprehensive understanding of financial analysis techniques, focusing on critical areas such as cash flow statements, profitability analysis, ratio analysis, and financial reporting. It also covers growth evaluation and sustainable earnings, with special emphasis on Price-to-Book (P/B) and Price-to-Earnings (P/E) ratios. The course builds upon fundamental financial concepts and equips students with analytical tools essential for business decision-making. Relevance: Financial analysis is a cornerstone of business decision-making. This course is highly relevant as it enables students to assess a company's financial health, profitability, and sustainability. It provides them with insights into financial performance, which is crucial for managers, investors, analysts, and regulators. Usefulness: The course equips students with practical skills in: • Interpreting cash flow statements to assess liquidity and operational efficiency. • Evaluating profitability metrics to determine business performance. • Using ratio analysis to benchmark financial health against industry standards. • Writing financial reports that communicate insights effectively to stakeholders. • Assessing growth and sustainable earnings through P/B and P/E ratios, aiding investment decisions. Application: The concepts learned in this course are applicable in various real-world scenarios, such as: • Corporate financial management – Decision-making on resource allocation. • Investment analysis – Evaluating stocks and investment opportunities.

		• Risk assessment – Identifying financial risks and mitigating them. • Strategic planning – Using financial insights to drive business growth. • Consulting and advisory services – Providing financial recommendations to businesses. Interest: Students with an interest in finance, business strategy, and investment management will find this course particularly engaging. It combines quantitative analysis with strategic decision-making, offering both numerical rigor and practical insights. Connection with other courses: This course is closely related to: • Financial Accounting – Understanding the basics of financial statements. • Corporate Finance – Applying financial analysis for investment and funding decisions. • Investment Management – Using valuation ratios for stock analysis. • Strategic Management – Aligning financial decisions with business strategies. • Business Analytics – Leveraging financial data for predictive modeling. Demand in the Industry: Financial analysis skills are in high demand across industries such as: Banking and financial services – Credit assessment, investment research. Consulting firms – Financial advisory services. Corporate sector – Business planning and budgeting. Investment firms – Stock market and portfolio analysis. Government and regulatory bodies – Financial compliance and policy-making. Job prospects: Completion of this course prepares students for various career opportunities, including: • Financial Analyst – Evaluating business performance and investment opportunities. • Investment Analyst – Assessing stock valuations and growth potential. • Corporate Finance Manager – Managing a company’s financial planning. • Risk Analyst – Identifying financial risks in investment and business operations.
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		• Equity Research Analyst – Analyzing financial statements for stock recommendations. • Management Consultant – Advising businesses on financial strategy.
2	Vertical :	Minor
3	Type :	Theory / Practical
4	Credit:	4 credits (1 credit = 15 Hours in a semester)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks
7	Course Objectives: 1. Develop Financial Analysis Skills 2. Enhance Ratio Analysis Proficiency 3. Improve Financial Report Writing 4. Evaluate Growth and Sustainable Earnings 5. Apply Analytical Techniques to Real-World Scenarios	
8	Course Outcomes: Upon successful completion of the course, students will be able to: 1. Analyse and interpret cash flow statements to assess a company's liquidity, operational efficiency, and financial stability. 2. Use profitability and ratio analysis techniques to evaluate a company's financial performance and compare it with industry benchmarks. 3. Prepare structured financial reports that effectively communicate key insights to stakeholders. 4. Assess company valuation and growth potential using P/B and P/E ratios, aiding in investment and strategic decision-making. 5. Apply financial analysis techniques in real-world business situations, including corporate finance, investment analysis, and risk assessment.	

Module 1: Financial Analysis -Cash flow Statement**No. of Hours(15)****1. Introduction to Cash Flow**

- Definition and significance of cash flow in financial management.
- Importance of liquidity and cash flow over profitability.

2. Structure of a Cash Flow Statement

- Components: Operating, Investing, and Financing Activities.
- Differences between the cash flow statement and the income statement.

3. Preparation of a Cash Flow Statement

- Preparation of Cash flow statement using Direct Method- Explanation, format and solved problems.
- Preparation of Cashflow statement using Indirect Method by adjusting net income to cash flow and solved problems.

Module 2: Financial Analysis- Analysis of profitability**(No. of Hours(15))****1. Understanding Profitability analysis**

- Concepts- Profitability analysis
- Why Profitability analysis is conducted.
- Factors affecting Profitability
 - Internal factors: Cost management, pricing strategies, and operational efficiency.
 - External factors: Market conditions, competition, and regulatory impacts.
- Profitability in Different Business Scenarios
 - a. Comparing profitability across industries. (Solved problems)
 - b. Analysis of small businesses vs. large corporations

2. Vertical analysis of Profitability

- Income statement as a percentage of sales.
- Identifying cost drivers and their impact on profitability.

3. Horizontal Analysis of Profitability

- Trends in profitability over time. (Solved problems)
- Year-on-year comparisons and implications.

Module 3: Financial Analysis – Ratio analysis and Report writing**1. Ratio Analysis**

Meaning, Objectives, importance & limitation of ratio analysis

2. Balance sheet ratios & Revenue statement ratios

Balance Sheet ratio

- Current Ratio
- Liquid Ratio
- Proprietary Ratio
- Debt equity Ratio
- Cap gearing Ratio

Revenue statement ratio

- Gross profit Ratio
- Net Profit Ratio
- Operating profit Ratio
- Stock turnover Ratio

3. Combined ratios

- Net worth Ratio
- Debtors turnover Ratio
- Creditors turnover Ratio
- Return on Equity share capital
- Return on Assets
- Earnings per share
- Price Earnings ration

Module 4 Growth, Sustainable Earnings: Evaluation of P/B Ratios and P/E Ratios (No. of Hours(15)

1. Sustainable Earnings

- Concept & Meaning of Sustainable earnings
- Importance of assessing risk and uncertainty.

2. Sensitivity and Scenario Analysis

- Conducting sensitivity analysis: Impact of changes in assumptions.

3. Evaluation of sustainable earnings

- Understanding P/B Ratios and P/E Ratios
- Evaluation of P/B Ratios and P/E Ratios (Solved problems)

10 Reference Books:

1. Basic Financial Management: M.Y. Khan and P.K. Jain, New Delhi, TMH 2000.
2. Financial Management: I.M. Pandey., Vikas Publishing House
3. Financial Management: Theory and Practices- Prasanna Chandra, McGraw Hill Education India
4. Financial Management: Khan and Jain. McGraw Hill Education India
5. Valuation measuring and managing the value of companies: Thomas Copeland-Wiley
6. Financial Management: Ravi Kishore, Taxmann
7. Financial Management Module, ICAI- Intermediate.
8. Corporate Accounting & Financial Management Module, ICSI- Executive
9. Financial Management & Data Analytics Module, ICMAI- Intermediate

11 Internal Continuous Assessment: 40%

**External, Semester End Examination 60%
Individual Passing in Internal and
External Examination**

12

Class Tests (Physical/ Online mode)
(Short notes/ MCQ's/ Match the Pairs/
Answer in one sentence)

QUESTION PAPER PATTERN

CONTINUOUS EVALUATION: INTERNAL (40 MARKS)

Q. No	Questions	Total
	Assessment/ Evaluation	40
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2	Case Studies: Assign real-world case studies for analysis. Assign tasks where students analyze and present a company's profitability trends. Or Group presentations analyzing profitability in selected companies, with each group focusing on a different sector and presenting their findings on selected companies within that sector. Or Participation in workshop/ Conference/Seminar/ Case Study/Field Visit/Certificate Course. (Physical/Online mode)	20

(External)

Format of Question Paper: for the final examination

Time: 2 hrs.

Total Marks: 60

Q. No	Questions	Total
Q1	a. b. (Practical/ Theory)	15
Q2	a. b. (Practical/ Theory)	15
Q3	a. b. (Practical/ Theory)	15
Q4	a. b. (Practical/ Theory)	15

Q5	a. b. (Practical/ Theory)	15
Q6	a. b. (Practical/ Theory)	15

Note

Questions may be set from any module

Equal weightage is to be given to all the modules.

Sem. - IV

Syllabus
B.Com. (Business Management)
(Sem.- IV)

Title of Paper Fundamentals of Business and Financial Analysis -III

Sr. No.	Heading	Particulars
1	Description the course : Including but Not limited to :	Introduction: This course provides an in-depth understanding of key financial concepts essential for decision-making in business and financial management. It covers crucial topics such as the cost of capital, marginal costing, break-even analysis, financial modelling for project appraisal, and working capital management. By integrating theoretical concepts with practical applications, the course equips students with analytical skills necessary for financial assessment and planning. Relevance: In today's dynamic business environment, financial decision-making plays a pivotal role in determining organizational success. The concepts of cost of capital, marginal costing, and financial modelling are fundamental to evaluating financial performance, investment opportunities, and strategic business planning. This course aligns with modern financial practices and is essential for students aspiring to enter corporate finance, investment analysis, and financial consultancy. Usefulness: The course provides practical knowledge to: • Analyse the cost of capital and make informed investment decisions. • Utilize marginal costing techniques to assess profitability. • Apply financial models for project appraisal and capital budgeting. • Manage working capital efficiently to ensure financial stability and growth. Application: The course applies to various business functions such as financial management, investment decision-making, cost control, and project evaluation. It helps students develop skills in: • Estimating and analysing the cost of capital. • Conducting break-even analysis for business profitability. • Developing financial models for evaluating project

		feasibility. - Efficiently managing working capital to optimize cash flow. Interest: Students with an interest in finance, business strategy, investment analysis, and corporate decision-making will find this course highly engaging. It offers real-world applications and problem-solving opportunities that enhance financial acumen and strategic thinking. Connection with other courses: This course complements subjects such as Financial Analysis, Corporate Finance, Investment Analysis, Managerial Accounting, and Strategic Financial Management. It provides a strong foundation for advanced financial courses, making it an essential part of the finance curriculum. Demand in the Industry: The demand for professionals with expertise in financial modeling, cost management, and capital planning is consistently high across industries. Organizations seek individuals who can analyze financial data, assess risks, and make strategic financial decisions. Job prospects: Upon completion of this course, students can explore various career opportunities, including: - Financial Analyst - Investment Banker - Corporate Finance Manager - Risk Analyst - Management Accountant - Business Consultant - Project Finance Analyst
2	Vertical :	Minor
3	Type :	Theory
4	Credit:	4 credits (1 credit = 15 Hours for in a semester)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks

7	Course Objectives: 1. To Understand the concept of cost of capital and its significance in financial decision-making. 2. Assess the role of cost of capital in investment appraisal and capital structure decisions. 3. Identify cost behavior patterns and their implications for financial planning	
8	Course Outcomes: 1. Apply cost of capital concepts to real-world financial scenarios, including project evaluation and strategic planning. 2. Make informed recommendations for optimizing a firm's capital structure based on cost considerations 3. Evaluate short-term decision-making scenarios such as pricing, make-or-buy, and product mix using marginal costing. 4. Perform margin of safety and profit-volume ratio analysis to evaluate business performance. 5. Learn to build financial models for evaluating the viability of projects.	
9	Modules: -	
	Module 1: Cost of Capital	No. of Hours (15)
	1. Meaning, utility of cost of capital & components of cost of capital 2. Weighted average cost of capital 3. Risk Return Analysis (Solved problems on Cost of Capital)	
	Module 2 Marginal costing and Break-Even Analysis	(No. of Hours(15)
	1. Cost-Volume Profit Analysis 2. Application of Marginal costing 3. Break-Even Analysis (Solved problems on Marginal costing)	
	Module 3 Financial Modelling for Project Appraisal	(No. of Hours(15)
	1. 1 Project Appraisal • Meaning & Purpose of Project Appraisal • Key components: Technical, economic, and financial feasibility. • Role of financial modelling in project appraisal 2. Essential Financial Concepts for Modelling -I • Time value of money (TVM). • Discounted cash flow (DCF) methodology • Solved problems 3. Essential Financial Concepts for Modelling -II	

- Net Present Value (NPV) (Solved problems)
- Payback period and profitability index. (Solved problems)

Module 4 Module 4: Working Capital

(No. of Hours(15))

1. Working Capital

Meaning, Types of Working Capital, Factoring Affecting working capital

2. Quantum of working capital

Advantages of adequate working capital, Problems of inadequate working capital

Operating working cycle for a trading concern

Operating working cycle for a service concern

3. Estimating working capital

Format

Solved problems

10

Reference Books:

1. Basic Financial Management: M.Y. Khan and P.K. Jain, New Delhi, TMH 2000.
2. Financial Management: I.M. Pandey., Vikas Publishing House
3. Financial Management: Theory and Practices- Prasanna Chandra, McGraw Hill Education India
4. Financial Management: Khan and Jain. McGraw Hill Education India
5. Valuation measuring and managing the value of companies: Thomas Copeland-Wiley
6. Financial Management: Ravi Kishore, Taxmann
7. Financial Management Module, ICAI- Intermediate.
8. Corporate Accounting & Financial Management Module, ICSI- Executive
9. Financial Management & Data Analytics Module, ICMAI- Intermediate

11

Internal Continuous Assessment: 40%

**External, Semester End Examination
60% Individual Passing in Internal and
External Examination**

12

Continuous Evaluation through

Class Tests (Physical/ Online mode)
(Short notes/ MCQ's/ Match the Pairs/
Answer in one sentence)
(at least 3)

QUESTION PAPER PATTERN (External and Internal)

For 2 Credits paper of 50 Marks

PAPER PATTERN- EXTERNAL

Time: 1 hr

Total Marks: 30

Any 2 out of 3 Questions

Q. No	Questions	Total
Q1	a. b.	15
Q2	a. b.	15
Q3	a. b.	15

Note

- A) Questions can be set from any module
- B) Equal weightage is to be given to all the modules.

PAPER PATTERN- INTERNAL

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2	Participation and paper presentation in Workshop/ Conference/Seminar, Assignment	5
3	field visit, case study, group discussion, presentation, Certificate Course	5

Continuous Evaluation: Internal (20 marks)

Sd/-

**Sign of the BOS
Chairman
Dr. Megha Somani
Board of Studies in
Business
Management**

Sd/-

**Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of Commerce
& Management**

Sd/-

**Sign of the
Offg. Associate Dean
Prof. Kavita Laghate
Faculty of Commerce
& Management**

Sd/-

**Sign of the
Offg. Dean
Prin. Ravindra
Bambardekar
Faculty of
Commerce &
Management**

As Per NEP 2020

University of Mumbai



Syllabus for Basket of OE Vertical 3

Faculty of Science and Technology

Board of Studies in Data Science

Second Year Programme

Semester

III

Title of Paper

Credits

Data Visualization

2

From the Academic Year

2025-26

Title of Paper: Data Visualization

Sr.No.	Heading	Particulars
1	Description of the course: Including but not limited to:	This course introduces students to the fundamentals of data visualization using Power BI and Tableau. Students will learn to create interactive dashboards, design compelling visual narratives, and analyze data effectively. Key topics include data connection, transformation, visualization techniques, and report publishing. By the end of the course, students will be proficient in leveraging these tools to derive actionable insights from data.
2	Vertical:	Open Elective
3	Type:	Practical
4	Credit:	2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives (CO): CO1: To introduce students to data visualization concepts and techniques using either Tableau or Power BI. CO2: To develop proficiency in creating interactive dashboards, charts, and reports for data-driven decision-making. CO3: To equip students with advanced visualization techniques, including geospatial analysis, time-series forecasting, and parameter-based interactivity. CO4: To enable students to apply DAX (Power BI) or LOD Expressions (Tableau) for advanced analytics and automation in reporting.	
8	Course Outcomes (OC): OC1: Students will be able to connect and manipulate datasets from various sources, perform filtering, sorting, and aggregation in Tableau or Power BI. OC2: Students will create and customize various charts, maps, and dashboards, applying conditional formatting and interactivity for enhanced insights. OC3: Students will implement advanced visualization techniques, such as drill-throughs, parameter-based filtering, and predictive analytics using either DAX (Power BI) or LOD Expressions (Tableau). OC4: Students will develop and publish dynamic dashboards, automate reporting workflows, and apply security controls for professional business intelligence solutions.	

9	Modules:	
	Module 1: Fundamental Data Visualization Techniques	30 Hrs
	1. Connecting to Data Sources – Load and connect datasets from Excel, CSV, and databases in Tableau or Power BI. 2. Creating Basic Charts – Develop bar charts, line charts, and scatter plots using Tableau or Power BI visualization tools. 3. Filtering and Sorting Data – Apply filters and sorting techniques to refine data visualizations in Tableau or Power BI. 4. Building Interactive Dashboards – Combine multiple visual elements to create an interactive dashboard in Tableau or Power BI. 5. Using Slicers or Filters for Interactivity – Implement slicers in Power BI or interactive filters in Tableau to enhance reports. 6. Aggregations and Calculated Fields – Create custom calculations using DAX (Power BI) or Calculated Fields (Tableau). 7. Mapping Data – Visualize geographical information using maps in Tableau or Power BI. 8. Dual-Axis and Combo Charts – Create combined visualizations for trend comparisons in Tableau or Power BI. 9. Time-Series Analysis – Analyze trends over time using date fields and time-based visualizations in Tableau or Power BI. 10. Heatmaps for Data Density – Create heatmaps to visualize variations in datasets using Tableau or Power BI. 11. Hierarchies and Drill-Downs – Implement drill-down features using hierarchies in Tableau or Power BI. 12. Conditional Formatting – Use color scales and conditional formatting to highlight insights in Tableau or Power BI. 13. Adding Reference Lines and Forecasting – Apply trend lines, reference lines, and forecasts in Tableau or Power BI. 14. Designing KPI Dashboards – Build a KPI (Key Performance Indicator) dashboard for business analysis in Tableau or Power BI. 15. Pivoting and Unpivoting Data – Reshape data using pivot and unpivot transformations in Tableau or Power BI.	
	Module 2: Advanced Data Visualization Techniques	30 Hrs
	1. Data Blending and Joins – Combine multiple datasets using joins or relationships in Tableau or Power BI. 2. Custom Tooltips for Enhanced Insights – Create dynamic tooltips with additional data in Tableau or Power BI. 3. Advanced Calculations – Implement DAX (Power BI) or LOD Expressions (Tableau) for complex aggregations. 4. Drill-Through and Conditional Navigation – Enable drill-through pages for deeper insights in Tableau or Power BI.	

	5. Storytelling with Data – Develop an interactive data story using storyboards in Tableau or bookmarks in Power BI. 6. Parameter-Based Visualizations – Use parameters to dynamically change data views in Tableau or Power BI. 7. Advanced Mapping Techniques – Implement choropleth maps, filled maps, and heatmaps in Tableau or Power BI. 8. Dynamic Dashboards with Real-Time Data – Build dashboards that update automatically with live data in Tableau or Power BI. 9. Embedding Python or R Scripts – Use Python (Power BI) or R (Tableau) for predictive analytics and machine learning. 10. Row-Level Security (RLS) – Implement security controls to restrict data access based on user roles in Tableau or Power BI. 11. Automating Reports and Alerts – Set up automated report generation and data alerts in Tableau Server or Power BI Service. 12. Waterfall and Funnel Charts – Create specialized financial and sales performance visualizations in Tableau or Power BI. 13. Sankey and Sunburst Charts – Develop advanced flow and hierarchical visualizations using custom charts in Tableau or Power BI. 14. Building Interactive Reports for Business Insights – Design end-to-end dashboards with drill-downs and interactivity in Tableau or Power BI. 15. Publishing and Sharing Dashboards – Deploy reports using Tableau Public, Tableau Server, or Power BI Service.		
10	Textbooks: 1. Fundamentals of Data Visualization, Claus Wilke, O'Reilly Media, 2019. 2. Tony Fischetti, Brett Lantz, R: Data Analysis and Visualization, O'Reilly, 2016.		
11	Reference Books: 1. Data Analysis and Visualization Using Python, Ossama Embarak, Apress, 2018		
12	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
13	Continuous Evaluation through: Students are expected to attend each practical and submit the written practical of the previous session. Performing Practical and writeup submission will be continuous internal evaluation. 2.5 marks can be awarded for each practical performance and writeup submission totaling to 50	Format of Question Paper: 30 marks practical exam of 2 hours duration	

	marks and can be converted to 20 marks.	
14	Format of Question Paper: Duration 2 hours. A certified copy of Journal is compulsory to appear for the practical examination Practical Slip: Q1. From Module 1 13 marks Q2. From Module 2 12marks Q3. Journal and Viva 05 marks	

Sd/-
Sign of the BOS
Chairman
Dr. Srivaramangai R
BOS in Data Science

Sd/-
Sign of the
Offg. Associate Dean
Dr. Madhav R. Rajwade
Faculty of Science &
Technology

Sd/-
Sign of the Offg. Dean
Prof. Shivram S. Garje
Faculty of Science &
Technology

As Per NEP 2020

University of Mumbai



Syllabus for Basket of AEC Vertical 5

Faculty of- HUMANITIES

Board of Studies in HINDI

Second Year Programme

Semester

III

Title of Paper

Credits

I) हिंदी भाषा : व्यावहारिक प्रयोग

2

From the Academic Year

2025-26

Title of Paper- हिंदी भाषा:व्यावहारिक प्रयोग

Sr. No.	Heading	Particulars
1	Description of the course:	भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है। भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कहीं भी असफल नहीं हो सकता है। इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी करते हैं। वर्तमान युग में रोजगार में बहुत से क्षेत्र भाषा से जुड़े हुए हैं, जिसके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं। भाषाई क्षमता हमारे विचारों की संवाहक होती है। आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है, इन माध्यमों में भाषा ही सशक्त तत्व है जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है। भाषा का महत्व हर समय, हर माध्यम में रहा है, परंतु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है। आज हिंदी अंतरराष्ट्रीय स्तर पर प्रयोग में लाई जा रही है, तकनीक, सूचना प्रौद्योगिकी सोशल मीडिया, राजनीति की भाषा हिंदी बन चुकी है। जीवन में कई क्षेत्रों में व्यावहारिक स्तर पर हमें अपनी भाषा के लिखित स्वरूप के कार्यों को करना होता है और ऐसे में कार्य-दक्षता महत्व रखती है। हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्हीं पहलुओं को ध्यान में रखते हुए इस पाठ्यक्रम का गठन किया गया है। हम हिंदी भाषा को सही और शुद्ध रूप में प्रयोग कर अभिव्यक्ति को सफल बनाएं और बिना व्याकरण के यह संभव नहीं है। इस दृष्टि से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा।
2	Vertical:	AEC
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:	1. विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना।

	2. विद्यार्थियों को राजभाषा हिंदी के व्याकरण से परिचय करवाना। 3. विद्यार्थियों को संज्ञा आदि का ज्ञान प्रदान करना। 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्रदान करना।	
8	Course Outcomes: 1. विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी। 2. विद्यार्थियों को राजभाषा हिंदी के व्याकरणिक प्रयोग की जानकारी प्राप्त होगी। 3. विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा। 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिह्नों आदि का ज्ञान प्राप्त होगा।	
9	Modules (Per credit one module can be created)	
	इकाई-1	व्याख्यान-15
	क्रेडिट-01	
	1. हिंदी भाषा : सामान्य परिचय	
	2. राजभाषा हिंदी : संवैधानिक महत्त्व	
	3. वर्णमाला : स्वर एवं व्यंजन	
	4. शब्द भेद : सामान्य परिचय (संज्ञा आदि)	
	इकाई-2	व्याख्यान-15
	क्रेडिट-01	
	1. वाक्य : सामान्य परिचय	
	2. वर्तनी : शुद्धता का प्रयोग एवं सावधानियाँ	
	3. कारक एवं विराम चिह्न	
	4. पत्र लेखन : (बधाई, निमंत्रण, सुझाव, शिकायत, आभार, आवेदन, RTI लेखन)	
10	संदर्भ ग्रंथ- 1. बाबूराम सक्सेना- सामान्य भाषा विज्ञान, हिंदी साहित्य सम्मेलन, प्रयाग 2. कामताप्रसाद गुरु- हिंदी व्याकरण, लोकभारती प्रकाशन, इलाहाबाद 3. आचार्य देवेन्द्र नाथ शर्मा- भाषा विज्ञान की भूमिका, राधाकृष्ण प्रकाशन, दिल्ली 4. भाषा विज्ञान एवं भाषाशास्त्र- कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी 5. भोलानाथ तिवारी- भाषा विज्ञान, किताब महल, इलाहाबाद	
11	Internal Continuous Assessment : 40%	External : Semester End Examination : 60%
12	Continuous Evaluation through: - रचनात्मक कार्य/प्रकल्प इत्यादि- 10 अंक - प्रस्तुति/परिसंवाद सहभागिता इत्यादि- 05 अंक - अकादमिक, व्यावसायिक एवं कौशल संवर्धन गतिविधियाँ- 05 अंक कुल 20 अंक	लिखित परीक्षा अंक : 30 समयावधि : 01 घंटा

13	Format of Question Paper: for the semester end examination अंक : 30 निर्देश- 1. दोनों इकाइयों से प्रश्न पूछे जाएं। 2. तीन प्रश्न पूछे जाएं, किन्हीं दो प्रश्नों के उत्तर अपेक्षित हैं।	लिखित परीक्षा समयावधि : 01 घंटा 15x2 = 30 अंक कुलयोग- 30 अंक
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Sd/- Sign of the BOS Chairman Prof. Dr. Santosh Motwani Board of Studies in Hindi	Sd/- Sign of the Offg. Associate Dean Dr. Suchitra Naik Faculty of Humanities	Sd/- Sign of the Offg. Associate Dean Prof. Manisha Karne Faculty of Humanities	Sd/- Sign of the Offg. Dean Prof. Anil Singh Faculty of Humanities
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AC – 20/05/2025

Item No. 8.47 (N) Sem III/IV 1(c)

As Per NEP 2020

University of Mumbai



Syllabus for CC

Ad- hoc Board of Studies in N.C.C./N.S.S./Sports Co-Curricular

UG First Year Programme - Co-Curricular Course

Semester	III & IV	
Title of Paper	Sem	Credits
Indian Theatre: Classical Roots and Contemporary Expressions	III	2
Integrated Theatre Production: Stage Craft, Costume, Music and Technology	IV	2
From the Academic Year		2025-26

Semester III As per NEP 2020

Indian Theatre: Classical Roots and Contemporary Expressions

Syllabus for Two Credits Programme

With effect from Academic Year 2025-2026

Aims and Objectives

- To understand the historical evolution of Indian theatre from Vedic to modern times.
- To analyze the core principles of Bharata's *Natyashastra* and their relevance in contemporary theatre.
- To examine major classical playwrights and evaluate the narrative and thematic aspects of their works.
- To explore and differentiate various streams of modern Indian theatre including commercial, experimental, and children's theatre.
- To develop a critical perspective on the sociopolitical role of street and one-act plays.
- To appreciate the interdisciplinary nature of performing arts by connecting theory with practical examples.

Learning Outcomes

The course will enable the learner to

- Describe the historical and cultural development of Indian theatre across different time periods.
- Interpret and apply the aesthetic principles from *Natyashastra* (such as Rasa and Abhinaya) in the analysis of theatrical performances.
- Critically evaluate classical Indian plays for their structure, themes, character development, and historical significance.
- Compare and contrast different forms of modern Indian theatre and assess their audience impact and staging methods.
- Demonstrate understanding of street theatre and one-act plays by creating outlines or performing excerpts reflecting real-world issues.
- Reflect on the role of performing arts in cultural preservation, education, and community engagement.

Modules at Glance

Semester III

Module No.	Unit	Content	No. of Hours
1	I	Indian Theatre: Historical Roots	07
	II	Bharata's <i>Natyashastra</i> and Theatrical Principles	08
2	III	Classical Playwrights and Dramatic Texts	07
	IV	Streams and Forms of Modern Indian Theatre	08
Total No. of Hours			30

Module No.	Unit	Content
1	I	Indian Theatre: Historical Roots - History of Indian Drama, Origins: Historical development: From Vedic rituals to Sanskrit drama, medieval folk forms, colonial influences, and post-independence trends. - Major periods: Ancient (Natyashastra era), Medieval (Bhakti and folk traditions), Modern (colonial and post-independence)
	II	Bharata's <i>Natyashastra</i> and Theatrical Principles - In-depth analysis of <i>Natyashastra</i>, the foundational treatise on Indian dramaturgy - Key concepts: - Natyagriha (Ancient theatre architecture) - Rasa Theory – the aesthetic experience and emotional flavors - Bhava, Abhinaya, and their relevance in classical performance - Influence of <i>Natyashastra</i> on later theatrical tradition
2	III	Classical Playwrights and Dramatic Texts - Critical study of major classical dramatists and their works: Kalidasa – <i>Abhijnanasakuntalam</i>, <i>Malavikagnimitram</i> Bhasa, Sudraka, Bhavabhuti – Key themes and innovations. - Analysis of plot structure, character portrayal, and cultural context in classical play.
	IV	Streams and Forms of Modern Indian Theatre Commercial Theatre: Characteristics, audience engagement, and production values Experimental Theatre: Alternative spaces, innovative storytelling, and non-linear narratives Amateur Theatre: Community participation, regional theatre groups, and resourceful staging Children's Theatre: Educational objectives, interactive methods, and imagination-centered content One-Act Plays: Structure, brevity, and intensity of narrative Street Theatre (Nukkad Natak): Origin, purpose, and

		socio-political engagement
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Scheme of Evaluation

The Scheme of Examination shall be of 50 marks. It will be divided into Internal Evaluation (20 marks) and Semester End Examination (30 Marks).

Semester III (50 Marks - 2 Credits)

Internal Evaluation (20 Marks)

Sr. No.	Particulars	Marks
1	Presentation OR Project OR Assignment	15
2	Participation in Workshop / Conference / Seminar (as decided by the Teacher) OR Participation in Online Workshop / Conference / Seminar (as decided by the Teacher) OR Field Visit OR Attendance	5

Semester End Examination (30 Marks)

Question No.	Particulars	Marks
1	Objective Type Questions (All Units)	06
2	Descriptive Question(s) on Unit I The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
3	Descriptive Question(s) on Unit II The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
4	Descriptive Question(s) on Unit III The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
5	Descriptive Question(s) on Unit IV The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
Total		30

Reference Books

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- Dinkar, R. S. (1966). *Sanskriti ke chaar adhyay (in Hindi)*. Udayachal. ISBN: 9788185341052.
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Semester IV

As per NEP 2020

Integrated Theatre Production: Stage Craft, Costume, Music and Technology

Syllabus for Two Credits Programme

With effect from Academic Year 2025-2026

Aims and Objectives

- Theorize the semiotic and emotional functions of lighting and costume design within various theatrical traditions.
- Critically examine the historical evolution and theoretical paradigms of lighting and costume design in stagecraft.
- Explore the interplay between visual design elements and narrative dramaturgy in theatrical performance.
- Understand technical terminologies and design documentation processes from a theoretical perspective.
- Discuss the role of modern technologies (e.g., DMX, lighting consoles) and their theoretical implications on visual design aesthetics.
- Evaluate costume design strategies in relation to character psychology, period accuracy, and genre conventions.

Learning Outcomes

The course will enable the learner to

- **Define and describe** key theoretical concepts related to lighting and costume design in theatre.
- **Interpret** the narrative and symbolic meanings conveyed through visual design elements in performance.
- **Analyze** lighting and costume designs using appropriate theoretical and historical frameworks.
- **Discuss** the interrelationship between text, character, and design from a theoretical standpoint.
- **Compare and contrast** design practices across different theatrical genres and periods.
- **Evaluate** how technological advancements have influenced theoretical approaches to stage design.

Modules at Glance Semester IV

Module No.	Unit	Content	No. of Hours
1	I	Stage Lighting Design and Documentation	07
	II	Principles and Practice of Costume Design	08
2	III	Background Music and Sound Design	07
	IV	Technological Tools in Theatre Production	08
Total No. of Hours			30

Module No.	Unit	Content
1	I	Stage Lighting Design and Documentation • Introduction to lighting as a narrative and emotional tool in theatre • Preparation and documentation: ○ Lighting layout plan ○ Ground plan ○ Cue sheet making • Study of light placement, intensity, color, and timing • Introduction to modern lighting technology: ○ Use of computerized and automated lighting systems (DMX, consoles, software) • Integration of lighting with sound and stage movement.
	II	Principles and Practice of Costume Design • Elements and principles of costume design: texture, silhouette, line, color, proportion • Costume construction techniques: fabric selection, stitching, pattern-making • Embellishment and ornamentation: embroidery, painting, appliqué • Costumes for theatrical styles: • Realistic/Representational theatre: historically and culturally accurate costume design • Stylized/Presentational theatre: symbolic, abstract, and thematic design approaches
2	III	Background Music and Sound Design • Objectives and importance of background music in theatre production. • Methods of using sound: • Live performance effects vs. recorded effects • Synchronizing sound with cues, lighting, and performance • Introduction to musical instruments used in theatre:

		• String instruments (e.g., sitar, violin) • Wind instruments (e.g., flute, shehnai) • Percussion instruments (e.g., tabla, drums) • Music cue sheets: structure, timing, and application in live performance.
	IV	Technological Tools in Theatre Production • Overview of sound equipment: microphones, mixers, speakers • Integration of computers and software in sound and music production • Use of digital platforms in cueing, editing, and managing technical aspects of performance • Case studies/examples from contemporary and traditional performances integrating modern technology.

Scheme of Evaluation

The Scheme of Examination shall be of 50 marks. It will be divided into Internal Evaluation (20 marks) and Semester End Examination (30 Marks).

Semester IV (50 Marks - 2 Credits)

Internal Evaluation (20 Marks)

Sr. No.	Particulars	Marks
1	Presentation OR Project OR Assignment	15
2	Participation in Workshop / Conference / Seminar (as decided by the Teacher) OR Participation in Online Workshop / Conference / Seminar (as decided by the Teacher) OR Field Visit OR Attendance	5

Semester End Examination (30 Marks)

Question No.	Particulars	Marks
1	Objective Type Questions (All Units)	06
2	Descriptive Question(s) on Unit I The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
3	Descriptive Question(s) on Unit II The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
4	Descriptive Question(s) on Unit III The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
5	Descriptive Question(s) on Unit IV The Question may be divided into sub questions: Attempt any 2 out of 4 (Each of 3 Marks)	06
Total		30

Reference Books

- Angeloglou, M. (1970). *A history of make-up*.
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