

University of Mumbai



**R.E.Society's
R. P. Gogate College of Arts & Science and
R. V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

**Bachelor of Commerce (B.Com) Programme
Four Year Integrated Programme-
Eight Semesters**

Course Structure

F.Y.B.COM

Under Choice Based Credit System (CBCS)

To be implemented from Academic Year 2023-2024

B.Com Programme
Under Choice Based Credit System(CBCS)
Course Structure (Autonomous)

F.Y.B.Com

(To be implemented from Academic Year- 2023-24)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
	School Specific Courses (SSC)			School Specific Courses (SSC)	
	Major			Major	
UCOM101	Financial Accounting and Auditing - I	02	UCOM201	Financial Accounting and Auditing - II	02
UCOM102	Commerce - I	02	UCOM202	Commerce - II	02
UCOM103	Business Economics - I	02	UCOM203	Business Economics - II	02
	Indian Knowledge System(IKS)			Minor	
UCOM104	Indian Management Thought and Practices	02	UCOM204	Business Law -I	02
	Generic / Open Elective			Generic / Open Elective	
UCOM105	Mathematical and Statistical Techniques - I	04	UCOM205	Mathematical and Statistical Techniques - II	04
	Vocational Skill Course (VSC)			Vocational Skill Course (VSC)	
UCOM106	Travel & Tourism Management -I	02	UCOM206	Travel & Tourism Management -II	02
	Skill Enhancement Course (SEC)			Skill Enhancement Course (SEC)	
UCOM107	Entrepreneurship Management- I	02	UCOM207	Entrepreneurship Management- II	02
	Ability Enhancement Course (AEC)			Ability Enhancement Course (AEC)	
UCOM108	Business Communication I	02	UCOM208	Business Communication II	02
	Value Education Course (VEC)			Value Education Course (VEC)	
UCOM109	Environmental Geography - I	02	UCOM209	Environmental Geography - II	02
	Co-Curricular			Co-Curricular	
UCOM110	Any one course from the Table 1 given below	02	UCOM210	Any one course from the List given below	02
	Total Credits	22		Total Credits	22

Course Code	Semester I	Course Code	Semester II
GJCC101	National Social Service (NSS)	GJCC201	National Social Service (NSS)
GJCC102	National Cadet Corps (NCC)	GJCC202	National Cadet Corps (NCC)
GJCC103	Sports & Yoga	GJCC203	Sports & Yoga
GJCC104	Cultural	GJCC204	Cultural
GJCC105	Career Katta	GJCC205	Career Katta
GJCC106	Life Long Learning	GJCC206	Life Long Learning
GJCC107	Shodhvedh / Avishkar Projects	GJCC207	Shodhvedh / Avishkar Projects
GJCC108	Science Association	GJCC208	Science Association
GJCC109	Film Club	GJCC209	Film Club
GJCC110	Infotech Courses	GJCC210	Infotech Courses

Evaluation Pattern 60:40

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

A) Internal Assessment: 40 % of 100 (40 Marks) or 40% of 50 (20 Marks)

Sr.No.	Particulars	4 credit subjects Marks	2 credit subjects Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes] [Duration: 20 Minutes]	20	10
02	One Assignment to be conducted in the given semester	10	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10	05
	Total	40	20

B) Semester End Examination: 60% of 100 (60 Marks) or 60% of 50 (30 Marks)

Duration: The examination shall be of 1 to 2 hours duration.

Question Paper Pattern

1. There shall be two to five questions.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

C) Standard of Passing

The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment & Semester End Examination. The learner shall obtain minimum of 40% marks (for 100 Marks examination i.e. 16 out of 40) and (for 50 marks examination i.e. 8 out of 20) in the Internal Assessment. 40% marks in Semester End Examination (for 100 Marks examination i.e. 24 out of 60) or (50 marks examination i.e. 12 out of 30) separately, to pass the course and minimum of Letter Grade "P" in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment & Semester End Examination together.

D) Performance Grading**Letter Grades and Grade Points**

Semester GPA/ Program CGPA Semester/Program	% of Marks	Alpha-Sign / Letter Grade Result
9.00-10.00	90.0 -100	O (Outstanding)
$8.00 \leq 9.00$	$80.0 \leq 90.0$	A+ (Excellent)
$7.00 \leq 8.00$	$70.0 \leq 80.0$	A (Very Good)
$6.00 \leq 7.00$	$60.0 \leq 70.0$	B+ (Good)
$5.50 \leq 6.00$	$55.0 \leq 60.0$	B (Above Average)
$5.00 \leq 5.50$	$50.0 \leq 55.0$	C (Average)
$4.00 \leq 5.00$	$40.0 \leq 50.0$	P (Pass)
Below 4.00	Below 40	F (Fail)
Ab (Absent)	-	Absent

B.Com. Programme
Under Choice Based Credit System (CBCS)
Course Structure (Autonomous)
(To be implemented from Academic Year: 2023-2024)

Semester I

No. of Courses	Semester I	Credits
	<i>School Specific Courses (SSC)</i>	
	<i>Major</i>	
UCOM101	Financial Accounting and Auditing - I	02
UCOM102	Commerce - I	02
UCOM103	Business Economics - I	02
	<i>Indian Knowledge System (IKS)</i>	
UCOM104	Indian Management Thought and Practices	02
	<i>Generic / Open Elective</i>	
UCOM105	Mathematical and Statistical Techniques - I	04
	<i>Vocational Skill Course (VSC)</i>	
UCOM106	Travel & Tourism Management -I	02
	<i>Skill Enhancement Course (SEC)</i>	
UCOM107	Entrepreneurship Management- I	02
	<i>Ability Enhancement Course (AEC)</i>	
UCOM108	Business Communication I	02
	<i>Value Education Course (VEC)</i>	
UCOM109	Environmental Geography I	02
	<i>Co-Curricular</i>	
UCOM110	Any one course from the List given below	02
	Total Credits	22

Table 1: Co-curricular Course

Course Code	Semester I
GJCC101	National Social Service (NSS)
GJCC102	National Cadet Corps (NCC)
GJCC103	Sports & Yoga
GJCC104	Cultural
GJCC105	Career Katta
GJCC106	Life Long Learning
GJCC107	Shodhvedh / Avishkar Projects
GJCC108	Science Association
GJCC109	Film Club
GJCC110	Infotech Courses

**R. P. GOGATE COLLEGE OF ARTS AND SCIENCE AND
R. V. JOGALEKAR COLLEGE OF COMMERCE (AUTONOMOUS), RATNAGIRI**

Name of Programme	BACHELOR OF COMMERCE (B.COM)
Level	Under Graduate
No of Semesters	06
Year of Implementation	2023-24
Programme Specific Outcomes (PSO)	<ol style="list-style-type: none"> 1. After successfully completing the four-year Degree Course – Bachelor of Commerce (B.Com. with Honors) program, learners will have a strong foundation and develop critical thinking abilities in the fields of Commerce, Economics, Accounting, Quantitative Methods, and Human Resource Management. 2. It will equip students with the knowledge and skills required for accounting and financial management in various sectors. 3. It will enhance communication, presentation and interpersonal skills for effective business communication. 4. It will foster an entrepreneurial spirit and innovation amongst students and prepare them for self-employment and for higher studies. 5. It inculcates ethical values, social responsibility and environmental awareness among students to be responsible citizens. 6. The students will use quantitative & qualitative skills applying both business and mathematical tools to support decision making in business situations. 7. Enables students to apply the knowledge of business and commerce in finding solutions to complex organisational problems. 8. Develop self-confidence and awareness of general issues prevailing in society.
Relevance of PSOs to the local, regional, national, and global developmental needs	B.Com Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

School Specific Courses (SSC)

Major Course

1. Financial Accounting and Auditing - I

Name of the Course	FINANCIAL ACCOUNTING AND AUDITING - I
Course Code	UCOM101
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	Financial Accounting & Auditing syllabus is designed in such a way that, after the course completion, the learner will be able to apply the knowledge in Inventory Management in manufacturing or any other organizations. The learner will be able to prepare manufacturing firms Accounting. The learner will understand and apply Departmental Accounting. Learners will be able to apply their knowledge in Accounting fields.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Valuation of Inventories	10
2	Final Accounts	10
3	Departmental Accounts	10
Total		30

Course Outcomes

The learner will be able to

1. Understand Inventory management system and calculate Inventory Accounting.
2. Understand and apply basic concepts of Capital and Revenue income and expenditure.
3. Prepare Final Accounts of Manufacturing Concerns.
4. Calculate profits of Individual Department and Accounting of Departmental stores.

Sr. No.	Modules / Units
1	Valuation of Inventories (10 Lectures)
	AS:2 Valuation of Inventories Inventory Systems: Periodic Inventory system and Perpetual inventory system Methods of stock valuation: FIFO and Weighted Average Method
2	Final Accounts (10 Lectures)
	Expenditure: Capital, Revenue Receipt: Capital, Revenue Adjustment and Closing entries, Final Accounts of Manufacturing concerns (Proprietary Firm)
3	Departmental Accounts (10 Lectures)
	Meaning, Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer: at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet

Learning Resources recommended

- Accountancy and Financial Management I by L.N. Chopade Sheth Publication Mumbai
- Accountancy and Financial Management I by Dr. (CA) Pradeep Kamathekar Lulu Publication Mumbai
- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Practical Question B) Full Length Practical Question C) Full Length Practical Question	20 Marks

Note - Practical question of 10 marks may be divided into two sub questions of 5/5.

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

School Specific Courses (SSC)

Major Course

**2. Commerce - I
(Introduction to Business)**

Name of the Course	COMMERCE - I
Course Code	UCOM102
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Theory
Type	Major
Employability/ entrepreneurship/ skill development	To make the learners well versed regarding conceptual knowledge of commerce. It helps the learners to demonstrate knowledge and understanding of basic principles of commerce. To make competent enough to think independently. It helps to learners to engage in lifelong learning in the contest of business studies.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to business	10
2	Project Planning for business unit	10
3	Women Entrepreneurship Development	10
Total		30

Course Outcomes

The learner will be able to

- 1: Know the various concepts and principles of business.
- 2: Understand the components of business environment.
- 3: Apply the principles for Women entrepreneurship development.

Sr. No.	Modules / Units
1	Introduction to Business (10 Lectures)
	<p>Introduction: Concept, Functions, Traditional and Modern Concept of business.</p> <p>Objectives of Business: classification of business objectives, Restructuring and turnaround strategies.</p> <p>Introduction of Business Environment: Concept and Importance of business environment, Constituents of Business Environment: Internal and External Environment</p>
2	Project Planning for business unit (10 Lectures)
	<p>Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report;</p> <p>Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion.</p> <p>Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions</p>
3	Women Entrepreneurship Development (10 Lectures)
	<p>Introduction: Concept of Entrepreneur, Types, Characteristics of Women Entrepreneur, Objectives of Women Entrepreneurship</p> <p>Factors influencing Women Entrepreneurship: Role of women Entrepreneur Challenges and opportunities for women entrepreneurship,</p> <p>Prospects of women Entrepreneurship: Problems and Issues of Women Entrepreneurs, Government support to Women Entrepreneurs</p>

Learning Resources Recommended

- Business Organisation Management Maheshwari, Rajendra P , Mahajan, J.P., International Book House
- Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- Introduction To Commerce, Vikram, Amit, Atlantic Pub
- A Course Book On Business Environment, Cherunilam, Francis, Himalaya Pub
- Business Environment, Cherunilam, Francis, Himalaya Pub

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR	05 Marks 05 Marks 10 Marks
Q-1	Write Short Notes. (Any 2 out of 3)	
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

School Specific Courses (SSC)

Major Course

**3. Business Economics I
(Micro Economics)**

Name of the Course	BUSINESS ECONOMICS - I
Course Code	UCOM103
Class	FYBCOM
Semester	I
No of Credits	2
Nature	Theory
Type	Major
Highlight revision specific to employability/ entrepreneurship/ skill development (if any) 100 words	Business economics syllabus is designed in such a way that, after the course completion, the learner will be able to apply the theories of economics in decision making. The learner will be able to relate the impact of changes in income and prices on demand, Work out the short run and long run costs and revenue and determine the break-even point i.e. no profit no loss condition. The learner will understand and apply economic reasoning to problems of business.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction and Demand Analysis and Consumer Behaviour	10
2	Theory of Production	10
3	Theory of Cost and Revenue	10
Total		30

Course Outcomes

On successful completion of the course, the learner will be able to

1. Understand the theoretical and practical framework of basic Micro Economics.
2. Demonstrate the ability to calculate and measure elasticity of demand.
3. Work out the short run and long run costs and revenue and determine the break - even point
4. Understand and apply economic reasoning to problems of business.

Sr. No.	Modules / Units
1	Introduction and Demand Analysis and Consumer Behaviour (10 Lectures)
	Meaning and Scope of Business Economics Elasticity of Demand – Price, Income, Cross and Promotional. Indifference Curve Analysis – Properties of Indifference Curves - Budget Line Consumers' Equilibrium - Income Effect, Substitution Effect and Price Effect, Consumers Surplus. (Case Studies)
2	Theory of Production (10 Lectures)
	Production Function - Short Run and Long Run Law of Variable Productions Iso-quants - Least Cost Factor Combination Law Returns to Scale - Expansion Path Economies and Diseconomies of Scale and Economics of Scope (Case Studies)
3	Theory of Cost and Revenue (10 Lectures)
	Concepts of Costs - Short Run Costs (Fixed and Variable) Long Run Average Cost Curve- Derivation and Causes - Types of Revenue – TR, AR and MR - Behaviour of Revenue Curves in Perfect Competition and Monopoly. Break Even Analysis (Case Studies)

Learning Resources Recommended

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand and Sons, N. Delhi, 2000)
2. Hirchey .M., Managerial Economics, Thomson South western (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
6. Samuelson and Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
7. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
8. Bradley R. Schiller, The Macro Economics Today, Tata McGraw-Hill, 2011.
9. B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill, 2011.
10. Lipsey, R.G. and A.K. Chrystal, Economics, Oxford Univ. Press, 2007.
11. Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009.
12. Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.

Evaluation Pattern 30:20

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

Indian Knowledge System (IKS)

4. Indian Management Thought and Practices

Name of the Course	Indian Management Thoughts and Practices I
Course Code	UCOM104
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Theory
Type	Indian Knowledge System (IKS)
Employability/ entrepreneurship/ skill development	The learner will get the conceptual knowledge regarding Indian Management - Can start own business as a Social Entrepreneur - Can work as a corporate social responsibility consultant

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	08
2	Personality Development and Indian Learning	10
3	Indian Business culture and Leadership and motivation	12
Total		30

Course Outcomes

Learner will be able to:

1. Gain Knowledge regarding various *guna*.
2. Learn about personality development and Indian Learning
3. Utilize the Indian Ethos in Business Management.

Sr. No.	Modules/ Units
1	Overview of Indian Society (8 Lectures)
	Understand the multi-cultural diversity of Indian society through its demographics composition. Population distribution according to religion, caste and gender.
2	Personality Development and Indian Learning (10 Lectures)
	Three gunas – sattva, rajas, tamas Personality development through yoga – the three paths / marga – bhakti karma and gyana Indian concept of Learning-Gurukul System
3	Indian Business culture and Leadership and motivation (12 Lectures)
	Concept of Indian Business Culture: Self-Management, Cooperation and Mutual Trust, Vasudhaiva Kutumbakum Concept of Leadership: Qualities of leaders with special reference to Indian thoughts (Krishan as a leader) Types of Leadership and Team Building

Learning Resources Recommended

1. Indian Ethics and Values in Management: R Nandagopal, Ajith Sankar RN: Tata Mc Graw Hill
2. Business Ethics & Managerial Values. Bhatta, S.K.
3. Vedanta and Mana : Nalini V Dave
4. Foundation of Managerial Work-Contributions from Indian, :Chakraborty, S.K.: Thought, Himalaya Publication House, Delhi 1998

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

Generic / Open Elective

5. Mathematical and Statistical Techniques - I

Name of the Course	Mathematical and Statistical Techniques - I
Course Code	UCOM105
Class	FYBCOM
Semester	I
No of Credits	04
Nature	Practical
Type	Open Elective
Employability/ entrepreneurship/ skill development	The mathematical formulas help in almost every field of business such as in wage or salary calculation, employee performance management, profit & loss analysis, etc. Mathematical models help in analyzing the business problems and finding out the appropriate solutions so that those problems do not arise in the future.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Shares and Mutual Funds	15
2	Summarization Methods	15
3	Elementary Probability Theory	15
4	Decision Theory	15
Total		60

Note:

*One tutorial per batch per week in addition to number of lectures stated above
(Batch size as per the University norms)*

Course Outcomes

- The learner will be able to
1. Solve problems based on Shares and Mutual Funds
 2. Apply measures of central tendencies and measures of dispersion to real life situations.
 3. Calculate probability of different events and identify different probability distributions and calculate expectation and variance for the same.
 4. Take best decision under uncertainty, EMV, EOL and make decisions based on the same.

Sr. No.	Modules / Units
1	Shares and Mutual Funds (15 Lectures)
	Shares Face value, Market Value, Dividend Equity Shares, Bonus Shares, Preferential Shares Mutual Funds Entry load, Dividend, Change in N.A.V., Exit load Averaging of price, S.I.P.
2	Summarization Methods (15 Lectures)
	Measures of Central Tendency Arithmetic mean, combined mean, weighted mean Median, Quartile, Decile, Percentile, Ogive Mode, Histogram Measures of Dispersion Concept & Idea Range, Quartile deviation, Mean deviation, Standard deviation Variance, Combined variance
3	Elementary Probability Theory (15 Lectures)
	Probability Theory Random experiment / trial, Possible outcomes, Sample space, Discrete sample space Events, Types of Events, Algebra of Events Mutually Exclusive and Exhaustive events, Complementary events Classical definition of probability, Addition theorem, Conditional probability, Independence of events. Random Variable Probability Distribution, Expectation, Variance of random variable Binomial, Poisson, Normal distributions
4	Decision Theory (15 Lectures)
	Decision making situation, Decision Maker, Course of actions, States of Nature Pay - off, Pay - off matrix Decision making under uncertainty Minimax, Maximax Minimax regret, Laplace criteria Decision making under risk EMV, EOL Decision Tree

Learning Resources Recommended

1. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
2. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 3. Chapters 7 & 12.
3. STATISTICS by Schaum Series.
4. Operations Research by Gupta and Kapoor
5. Statistical Methods - S.G. Gupta, S. Chand & Co.

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 100 (40 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	Tutorials	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

B) Semester End Examination: 60% of 100 (60 Marks)

Question Paper Pattern

Maximum Marks: 60

Questions to be set: 05

Duration: 2 Hours

Question No	Particular	Marks
Q-1	Objective Question Sub Questions to be asked 15 and to be answered any 12	12 Marks
Q-2	Answer the following Questions (Any Two out of three)	12 Marks
Q-3	Answer the following Questions (Any Two out of three)	12 Marks
Q-4	Answer the following Questions (Any Two out of three)	12 Marks
Q-5	Answer the following Questions (Any Two out of three)	12 Marks

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

Vocational Skill Course (VSC)

6. Travel and Tourism Management - I

Name of the Course	TRAVEL AND TOURISM MANAGEMENT - I
Course Code	UCOM106
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Theory
Type	Vocational Skill Course (VSC)
Employability/ entrepreneurship/ skill development	Tourist Guide Tourism Entrepreneurship Travel Agency Ancillary and Supplement services

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Tourism	10
2	Factors Influencing Tourism	10
3	Infrastructure for Tourism	10
Total		30

Course Outcomes

Learners shall be able to

- 1: Understand basic concepts of tourism.
- 2: Aware about growth of tourism sector.
- 3: Understand and define the concept of tour operator and travel agency.
- 4: Find out influencing factors on tourism
- 5: Develop various infrastructure plans and facilities for tourism

Sr. No.	Modules/ Units
1	Introduction to Tourism (10 Lectures)
	Concepts, Types and Significance of Tourism Scope and Motives of Tourism, Risk in Tourism Tourism development in India- Evolution, Social & Electronic Media and its impact on tourism, Growth of tourism in India, Sustainable Tourism
2	Factors Influencing on Tourism (10 Lectures)
	Environmental and Socio-economic Factors Historical, Cultural and Ethnical Educational and Political Factors
3	Infrastructure for Tourism (10 Lectures)
	Need, Importance and Role of Infrastructure for tourism Facilities- Accommodation, Safety, Logistic Services required for tourism- Ancillary and Supplement services

Learning Resources Recommended

- Anand M.M. (1976) – Tourism and Hotel Industry in India, Prentice Hall of India Pvt. Ltd., New Delhi.
- Badan and Bhatt- Eco Tourism
- Bhatia A. K. (1986) Tourism Development- Principles and Practices, Sterling Publishers Pvt. Ltd., New Delhi.
- Batra K. L. (1990) – Problems and prospects of Tourism. Printwell Publisher, Jaipu.
- Chopra Sunita (1991)- Tourism Development of India, Ashish Publishing House, New Delh.
- Gupta S. P., Krishna Lal (1999) – Tourism Museums and Monuments in India, Oriental Publishers, New Delhi.
- Gunn & Clare A. – Tourism Planning, Taylor and Francis, New York.
- Gee, Chunk Y., James C & Dexter J.L. Cho – Travel Industry, New York

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024**

Skill Enhancement Course (SEC)

7. Entrepreneurship Management – I

Name of the Course	ENTREPRENEURSHIP MANAGEMENT – I
Course Code	UCOM107
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Theory
Type	Skill Enhancement Course (SEC)
Employability/ entrepreneurship/ skill development	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers. To develop entrepreneurs & to prepare students to take the responsibility of the full line of management function of a company with special reference to the SME sector.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Foundations of Entrepreneurship Development	12
2	Entrepreneur Project Development & Business Plan	9
3	Venture Development	9
Total		30

Course Outcomes

Students will be able to

1. Understand: Define the concepts of Entrepreneurship Development, Entrepreneur, and Entrepreneurship, and explain their importance and significance in fostering entrepreneurial activities.
2. Analyze: Examine the characteristics and qualities of successful entrepreneurs and assess how external influences, such as socio-cultural, political, economic, and personal factors, impact entrepreneurship development.
3. Evaluate: Assess the role of entrepreneurial culture in promoting and sustaining Entrepreneurship Development within different environments.
4. Synthesize: Formulate strategies to address the challenges faced by Women Entrepreneurs, and propose measures to promote the development of Women Entrepreneurs through Self Help Groups.
5. Analyze: Examine the concept and growth of Social Entrepreneurship in India and analyze its

impact on society and the economy.

6. Generate: Generate innovative ideas for new product development or business ventures, considering sources of idea generation.
 7. Analyze: Conduct environmental scanning and SWOT analysis for a business idea or venture to identify strengths, weaknesses, opportunities, and threats.
 8. Create: Design a comprehensive business plan for an entrepreneurial venture, highlighting its scope, value, and implementation strategies.
 9. Analyze: Evaluate different sources of finance for a venture and analyze the requirements of fixed and working capital.
 10. Evaluate: Assess the prospects and potential challenges associated with setting up a new venture.
- Analyze: Analyze and discuss emerging trends in entrepreneurship and their implications for the entrepreneurial ecosystem.

Sr. No.	Modules/ Units
1	Foundations of Entrepreneurship Development (12 Lectures)
	<p>Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur</p> <p>External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.</p> <p>Special Cases of Entrepreneurship Intrapreneur – Concept and Development of Intrapreneurship Social entrepreneurship – concept, development of Social entrepreneurship in India.</p>
2	Entrepreneur Project Development & Business Plan (9 Lectures)
	<p>Idea generation – Sources-Development of product /idea, Environmental scanning and SWOT analysis Creating Entrepreneurial Venture-Entrepreneurship Development Cycle Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan.</p>
3	Venture Development (9 Lectures)
	<p>Steps involved in starting of Venture Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects Marketing: Methods, Channel of Marketing, Marketing Institution and Assistance. New trends in entrepreneurship</p>

Learning Resources Recommended

1. Entrepreneurial Development - S.S. Khanna
2. Entrepreneurship & Small Business Management - CL Bansal, Haranand
3. Publication Entrepreneurial Development in India - Sami Uddin, Mittal Publication

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B. Com Programme at Semester I
with Effect from the Academic Year 2023-2024**

Ability Enhancement Course (AEC)

8. Business Communication -I

Name of the Course	Business Communication -I
Course Code	UCOM108
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Theory
Type	Ability Enhancement Course (AEC)
Employability/ entrepreneurship/ skill development	The prescribed syllabi will be helpful to enrich the soft skills and drafting business letters. The topics like business etiquettes will help to improve their manners and value orientation at their workplaces as well as entrepreneurs.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Communication Skills and Business Letters	15
Total		30

Course Outcomes

The learner should be able to

1. acquired adequate knowledge of theory of communication.
2. acquired skills of business correspondence.

Sr. No.	Modules / Units
1	Theory of Communication (15 Lectures)
	<ul style="list-style-type: none"> ● Concept of Communication : Meaning, Process, Importance and Objectives ● Barriers to Communication: Physical, Linguistic, Psychological barriers and the ways to overcome them ● Listening
2	Communication Skills and Business Letters (15 Lectures)
	<ul style="list-style-type: none"> ● Characteristics of Business Correspondence (Seven Cs of communication) ● Email Writing ● Job Application and Curriculum Vitae

Learning Resources Recommended

Books

1. Agarwal, Anju D. A Practical Handbook for Consumers. India Book House, 1989.
2. Ashley, A. A Handbook of Commercial Correspondence. Oxford UP, 1992.
3. Aswalthapa, K. Organizational Behavior. Himalaya Publication, 1992.
4. Atreya, N. and Guha. Effective Credit Management. MMC School of Management, 1994.
5. Bah, J.C. and Nagamia S.M. Modern Business Correspondence and Minute Writing. N.M. Tripathi Pvt., 1974.
6. Balan, K.R. and Rayudu, C.S. Effective Communication. Beacon Books, 1996.
7. Bangh, L. Sue, Fryar, Maridell and Thomas David A. How to Write First Class Business Correspondence. N.T.C. Publishing Group USA, 1998.
8. Banerjee, Bani P. Foundation of Ethics in Management. Excel Books, 2005.
9. Bakar, Alan. Making Meeting Work. Sterling Publication Pvt., 1993.
10. Basu, C.R. Business Organization and Management. Tata McGraw-Hill, 1998.
11. Benjamin, James. Business and Professional Communication Concept and Practices. Harper Collins College Publishers, 1993.
12. Bhargava and Bhargava. Company Notices, Meetings and Regulations. Taxman Publication, 1971.

Web Resources:

1. <http://lifehacker.com/top-10-ways-to-improve-your-communication-skills-1590488550>
2. <https://www.thebalance.com/verbal-communication-skills-list-2059698>
3. <https://bemycareercoach.com/soft-skills/list-soft-skills.html>
4. <https://www.thebalance.com/verbal-communication-skills-list-2059698>
5. <https://bemycareercoach.com/soft-skills/list-soft-skills.html>

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions (*Multiple choice / True or False / Match the columns/Fill in the blanks)	10 Marks
Q-2	Write Short Notes (any 2 out of 4)	10 Marks
Q-3	Draft the job application with CV	10 Marks

**Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2023-2024
Value Education Course (VEC)**

9. Environmental Geography - I

Name of the Course	ENVIRONMENTAL GEOGRAPHY - I
Course Code	UCOM109
Class	FYBCOM
Semester	I
No of Credits	02
Nature	Theory
Type	Value Education Course (VEC)
Employability/ entrepreneurship/ skill development	Courses that help in understand, analyze, evaluate and generalise varied environmental processes operating at Global, Regional and Local level are included in the curriculum. Also the application part is taken care of so that the learner shall be able to use when they are working in/for industry, business, job, etc. It is useful for industry related environmental ethics, waste management, regulation related to resource utilization, etc

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Environment & Human	8
2	Conservation of biological diversity	8
3	Local environmental sensitive issues – Case study (Practical)	8
4	Reading of Thematic Maps and Map Filling (Practical)	6
Total		30

Course Outcomes

The learner shall be able to

- 1 Understand & apply man – environment relationship.
- 2 Aware about biodiversity.
- 3 Read, interpret & fill thematic maps.
- 4 Collect, analyze & present environmental data.
- 5 Understand importance of environment, aware about: environmental problems, apply eco-friendly life style & create solutions for environmental problems at individual, society & government level.

Sr. No.	Modules / Units
1	Environment & Human (08 Lectures)
	Man-environment relationship Environmental ethics & values Importance & multidisciplinary nature of environmental studies Health, malnutrition & Food security Waste management – techniques & role of citizens
2	Conservation of biological diversity (08 Lectures)
	Types & importance of biodiversity India as a mega biodiversity nation; Biodiversity hotspot – Western Ghats Endangered & endemic species of India Management & conservation of biological resources & biodiversity - Forest & wildlife conservation Biodiversity at global, national & local level
3	Populations and Emerging Issues of Development (08 Lectures)
	Climate change Pollution, loss of mangroves Impact of tourism on environment & Eco-tourism CRZ & sanitation Sacred grove, petroglyphs
4	Reading of Thematic Maps and Map Filling (Practical) (06 Lectures)
	Reading of Thematic Maps :- Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation Map Filling :- Map filling of World (Environmentally significant features) using, point, line and polygon segment

Learning Resources Recommended

1. Environmental Geography : Singh Savindra, Prayag Pustak Bhavan, Allahabad, India (2011)
2. Environmental Geography : Gautam Alka, Sharda Pustak Bhavan, Allahabad, India (2009)
3. Environmental Studies : Erach Barucha, University Press(India), Pvt. Lmt. Hyderabad (2005)
4. पर्यावरण शास्त्र : डॉ. विठ्ठल घारपुरे, पिंपळापुरे प्रकाशन नागपूर (२०१४)
5. संपूर्ण परिस्थितीकी जैवविविधता व हवामान बदल (MPSC): साधना सुरेश नेतनकर, के सागर प्रकाशन (२०१५)
6. परिस्थितीकी व पर्यावरण : सिद्धार्थ, मुखर्जी आणि अदिती कुमार (मराठी अनुवाद - श्रीकांत गोखले), के सागर प्रकाशन (२०१८)

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	A) Reading & interpretation of world thematic map (Any 5 out of 6) B) Map filling (World map) (Any 5 out of 6)	05 Marks 05 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

B.Com. Programme
Under Choice Based Credit System (CBCS)
Course Structure

(To be implemented from Academic Year- 2023-2024)

Semester II

No. of Courses	Semester II	Credits
	School Specific Courses (SSC)	
	Major	
UCOM201	Financial Accounting and Auditing - II	02
UCOM202	Commerce - II	02
UCOM203	Business Economics - II	02
	Minor	
UCOM204	Business Law -I	02
	Generic / Open Elective	
UCOM205	Mathematical and Statistical Techniques - II	04
	Vocational Skill Course (VSC)	
UCOM206	Travel & Tourism Management -II	02
	Skill Enhancement Course (SEC)	
UCOM207	Entrepreneurship Management- II	02
	Ability Enhancement Course (AEC)	
UCOM208	Business Communication	02
	Value Education Course (VEC)	
UCOM209	Environmental Geography II	02
	Co-Curricular	
UCOM210	Any one course from the List given below	02
Total Credits		22

Course Code	Semester II
GJCC201	National Social Service (NSS)
GJCC202	National Cadet Corps (NCC)
GJCC203	Sports & Yoga
GJCC204	Cultural
GJCC205	Career Katta
GJCC206	Life Long Learning
GJCC207	Shodhvedh / Avishkar Projects
GJCC208	Science Association
GJCC209	Film Club
GJCC210	Infotech Courses

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-2024**

School Specific Courses (SSC)

Major Course

1. Financial Accounting and Auditing –II

Name of the Course	FINANCIAL ACCOUNTING AND AUDITING - II
Course Code	UCOM201
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	Financial Accounting & Auditing syllabus is designed in such a way that, after the course completion, the learner will be able to understand and apply the knowledge in Consignment Accounting and Branch Accounting. The learner will be able to calculate fire insurance claim amount. Learners will be able to apply their knowledge in Accounting fields.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Consignment Accounts	10
2	Branch Accounts	10
3	Fire Insurance Claim	10
Total		30

Course Outcomes

Learners shall be able to

- 1: Understand basic concepts of Consignment Accounting Valuation of stock, Types of Commission.
- 2: Apply practical aspects and techniques of Consignment Accounts and Branch Accounts
- 3: Understand the concept of Fire Insurance Claim
- 4: Know practical knowledge about Computation of Loss of Stock by Fire and Ascertainment of Claim as per the Insurance Policy.

Sr. No.	Modules / Units
1	Consignment Accounts (10 Lectures)
	Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)
2	Branch Accounts (10 Lectures)
	Meaning Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method and Stock and debtors method
3	Fire Insurance Claim (10 Lectures)
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy (Exclude: Loss of Profit and Consequential Loss)

Learning Resources Recommended

- Accountancy and Financial Management II by L.N. Chopade Sheth Publication Mumbai
- Accountancy and Financial Management II by Dr. (CA) Pradeep Kamathekar Lulu Publication Mumbai
- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwick, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	OR Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A. Full Length Practical Question B. Full Length Practical Question C. Full Length Practical Question	20 Marks

Note - Practical question of 10 marks may be divided into two sub questions of 5/5.

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-24**

School Specific Courses (SSC)

Major Course

2. Commerce II (Service sector)

Name of the Course	COMMERCE - II
Course Code	UCOM202
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Major
Employability/ entrepreneurship/ skill development	To impart the Production and finance related theoretical knowledge to learners. To understand the functions of production management. To understand the role of Production manager. To make aware about the recent trends in Commerce & Industry.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Concept of Services	10
2	Recent Trends in Service Sector	10
3	E-Commerce	10
Total		30

Course Outcomes

Learners shall be able to

- 1: Know the various concepts of service sector and understand Consumer expectations.
- 2: Know the Trend in ITES Sector, Banking and Insurance Sector, Logistics.
- 3: Create awareness about Present status of E- Commerce in India.

Sr. No.	Modules / Units
1	Concept of Services (10 Lectures)
	<p>Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p>Service Strategies: Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.</p> <p>Concept of retailing Trends in retailing, – Retail Franchising. FDI in Retailing, Careers in Retailing</p>
2	Recent Trends in Service Sector (10 Lectures)
	<p>ITES Sector: Concept and scope of BPO, KPO, LPO and ERP.</p> <p>Banking and Insurance Sector: ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India</p> <p>Logistics: Networking – Importance – Challenges</p>
3	E-Commerce (10 Lectures)
	<p>Introduction: Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce</p> <p>Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C.</p>

Learning Resources Recommended

- Service Marketing, Temani, V.K., Prism Pub
- Service Marketing, Temani, V.K., Prism Pub
- Management of Service Sector, Bhatia, B S, V P Pub
- Introduction to E – Commerce, Dhawan, Nidhi, International Book House
- Introduction to Retailing, Lusch, Robert F., Dunne, Patrick M., Carver, James R., Cengage Learning
- Retailing Management, Levy Michael., Weitz Barton A, Tata Mcgraw Hil

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR	05 Marks 05 Marks 10 Marks
Q-1	Write Short Notes. (Any 2 out of 3)	
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-24
School Specific Courses (SSC)
Major Course**

3. Business Economics II

Name of the Course	BUSINESS ECONOMICS II
Course Code	UCOM203
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Major
Employability/ entrepreneurship/ skill development	Business economics syllabus is designed in such a way that, after the course completion, the learner will be able to apply the theories of economics in decision making. The learner will be able to relate the impact of changes in income and prices on demand, Workout the short run and long run costs and revenue and determine the break-even point i.e no profit no loss condition .The learner will understand and apply various investment techniques in preparing capital budget and decide the feasibility of the project. This syllabus will help the learner in understanding and identify market structure, decision regarding optimum price and output.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Market Structure	10
2	Pricing Practices	10
3	Capital Budgeting	10
Total		30

Course Outcomes

On successful completion of the course, the learner will be able to

- 1: Understand the basic framework of Perfect competition, Monopoly, Monopolistic and Oligopoly markets.
- 2: Demonstrate the ability to calculate and apply various pricing policies in practical.
- 3: Workout the techniques of Investment Appraisal - Pay Back Period Method - Net Present Value Method and Internal Rate of Return Method.
- 4: Understand and apply economic reasoning to problems of business

Sr. No.	Modules / Units
1	Market structure (10 Lectures)
	Perfect Competition Features- Short Run and Long Run Equilibrium of Firm and Industry. Monopoly - Sources of Monopoly Power - Short Run and Long Run Equilibrium. Features of Monopolistic competition equilibrium of a Firm in short run and long run – Selling Costs – Excess Capacity. Oligopoly – Features-Collusive and Non Collusive Oligopoly. (Case Studies)
2	Pricing Practices (10 Lectures)
	Cost Oriented Pricing Methods- Cost-plus (full cost) pricing - Marginal Cost Pricing - Export Pricing- Multiproduct Pricing - Transfer Pricing - Discriminating Prices.(Case Studies)
3	Capital Budgeting (10 Lectures)
	Meaning and Importance of Capital Budgeting - Steps in Capital Budgeting - Techniques of Investment Appraisal - Pay Back Period Method - Net Present Value Method and Internal Rate of Return Method.(Case Studies)

Learning Resources Recommended

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand and Sons, N. Delhi, 2000)
2. Hirchey .M., Managerial Economics, Thomson South western (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
6. Samuelson and Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
7. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
8. Bradley R. Schiller, The Macro Economics Today, Tata McGraw-Hill, 2011.
9. B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill, 2011.
10. Lipsey, R.G. and A.K. Chrystal, Economics, Oxford Univ. Press, 2007.
11. Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009.
12. Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
13. Stiglitz, J.E. and C.E. Walsh, Principles of Economics, W.W. Norton, 2002.
14. Salvatore, D.L., Microeconomics: Theory and Applications, Oxford Univ. Press, 2008.
15. Suma Damodaran, Managerial Economics, Oxford University Press, 2006.
16. Varian, H.R., Intermediate Microeconomics: A Modern Approach, W.W. Norton, 2002.
17. Sen, Anindya, Microeconomic Theory, Oxford Univ. Press, 1999.
18. Koutsoyiannis, A., Modern Microeconomics, MacMillan Press, 1979.
19. H.L. Ahuja, Business Economics, 1999.
20. H.L. Ahuja, Principles of Microeconomics

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR	05 Marks 05 Marks 10 Marks
Q-1	Write Short Notes. (Any 2 out of 3)	
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-24**

School Specific Courses (SSC)

Minor Course

**4. Business Law - I
(Legal Aspects of Business)**

Name of the Course	BUSINESS LAW - I
Course Code	UCOM204
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Minor
Employability/ entrepreneurship/ skill development	Learner will appreciate the relevance of business laws to individuals and businesses. Learner will also gain knowledge of some important business laws and can apply it in individual, social and business life. Moreover, learner will acquire certain employability and business-related skills.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Partnership Act, 1932	15
2	Limited Liability Partnership (LLP) Act, 2008	15
Total		30

Course Outcomes

Learners will able to

1. Understand the importance of business laws to individual and for business.
2. Acquire basic knowledge of some important business laws.
3. Apply knowledge in various spheres in life and in business.

Sr. No.	Modules / Units
1	Indian Partnership Act, 1932
	Partnership – Concept, Features, Types; Partners – Types, Rights, Duties and Liabilities. Registration of Partnership – Concept, Partnership Deed, Procedure of Incorporation. Dissolution of Partnership – Concept, Modes of Dissolution.
2	Limited Liability Partnership (LLP) Act, 2008
	LLP – Concept, Features, Advantages and Disadvantages, Extent and Limitation of Liability of LLP and Partners, Conversion to LLP. Incorporation of LLP – Concept, Procedure of Incorporation. Dissolution of LLP – Concept, Modes of Dissolution.

Learning Resources Recommended

1. Merchantile Law. By M. C.Kucchal and Vivek Kucchal. Vikas Publication.
2. Elements of Merchantile Law. By N. D. Kapoor. Sultan Chand & Sons (P) Ltd.
3. Business Law. By N. A. Charantimath. Himalaya Publishing House.
4. Law of Sale of Goods and Partnership: A Concise Study. By Dr. Nilima Chandiramani. Shroff Publishers.
5. Introduction to Law of Partnership - Including Limited Liability Partnership. By Avtar Singh. Eastern Book Company.
6. The Indian Partnership Act. By Dr. R. K. Bangia. Allahabad Law Agency.
7. A Text Book of Indian Partnership Act. By H. P. Gupta. Deccan Law House.
8. A Text Book on Indian Partnership Act with Limited Liability Partnership Act. By Dr. Madhusudan Saharay. Universal Law Publishing House Pvt. Ltd.

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR	05 Marks 05 Marks 10 Marks
Q-1	Write Short Notes. (Any 2 out of 3)	
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-2024**

Generic / Open Elective

5. Mathematical and Statistical Techniques II

Name of the Course	MATHEMATICAL AND STATISTICAL TECHNIQUES II
Course Code	UCOM205
Class	FYBCOM
Semester	II
No of Credits	04
Nature	Practical
Type	Generic / Open Elective
Employability/ entrepreneurship/ skill development	The mathematical formulas help in almost every field of business such as in wage or salary calculation, employee performance management, profit & loss analysis, etc. Mathematical models help in analyzing the business problems and finding out the appropriate solutions so that those problems do not arise in the future.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Functions, Derivatives and Their Applications	15
2	Interest and Annuity	15
3	Bivariate Linear Correlation and Regression	15
4	Time series and Index Numbers	15
Total		60

Note:

*One tutorial per batch per week in addition to number of lectures stated above
(Batch size as per the University norms)*

Course Outcomes

Students will be able to

- 1: Find marginal cost, marginal revenue, elasticity of demand, maxima, minima for a function.
- 2: Solve problems on interests and annuity.
- 3: Find correlation coefficient, regression equation and relation between correlation and regression.
- 4: Solve problems of Time Series and Index Number using different methods.

Sr. No.	Modules / Units
1	Functions, Derivatives and Their Applications (15 Lectures)
	<p>Concept of real functions Constant function linear function, x^n, e^x, a^x, $\log x$. Functions like Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point Derivatives of standard functions, Rules of derivatives, derivatives of commercial functions Applications of derivatives</p>
2	Interest and Annuity (15 Lectures)
	<p>Interest: Simple Interest, Compound Interest Annuity: Present value, Future value. Equated Monthly Installments (EMI) Stated Annual Rate & effective Annual Rate Perpetuity</p>
3	Bivariate Linear Correlation and Regression (15 Lectures)
	<p>Correlation Analysis: Meaning, Types Scatter diagram, Karl Pearson's method of Correlation Coefficient and Spearman's Rank Correlation Coefficient. Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its scope. Regression Coefficients Relationship between Coefficient of Correlation and Regression Coefficients. Least Square method</p>
4	Time series and Index Numbers (15 Lectures)
	<p>Time series Concepts & components, Representation of trends, Estimation of trends Estimation of seasonal component, Concept of forecasting Index Numbers Concept, usage, types, Aggregate & relative index numbers, Test of consistency, Chain base index number, shifting of base year, Cost of living, real income, wholesale price index number</p>

Learning Resources Recommended

1. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
2. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996,
3. Chapters 7 & 12.
4. STATISTICS by Schaum Series.
5. Operations Research by Gupta and Kapoor
6. Statistical Methods - S.G. Gupta, S. Chand & Co.

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 100 (40 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	Tutorials	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

B) Semester End Examination: 60% of 100 (60 Marks)

Question Paper Pattern

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hours

Question No	Particular	Marks
Q-1	Objective Question Sub Questions to be asked 15 and to be answered any 12	12 Marks
Q-2	Answer the following Questions (Any Two out of three)	12 Marks
Q-3	Answer the following Questions (Any Two out of three)	12 Marks
Q-4	Answer the following Questions (Any Two out of three)	12 Marks
Q-5	Answer the following Questions (Any Two out of three)	12 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-2024**

Vocational Skill Course (VSC)

6. Travel and Tourism Management- II

Name of the Course	TRAVEL AND TOURISM MANAGEMENT - II
Course Code	UCOM206
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Vocational Skill Course (VSC)
Employability/ entrepreneurship/ skill development	After Completion of this course learners will able to Understand the planning, segmentation and marketing of tourism. Learners will able to Know about Functions of Travel agencies and Tour Operators. Learners will able to Understand Customer Relationship Management. They Understand Role of State Tourism Development Corporation and Aware about Social Responsibility and Ethical Concerns of Tourism.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Planning and Marketing of Tourism	10
2	Travel Agencies	10
3	Tourism Development	10
Total		30

Course Outcomes

Learners shall be able to

- 1: Understand the planning, segmentation and marketing of tourism.
- 2: Know about Functions of Travel agencies and Tour Operators.
- 3: Understand Customer Relationship Management
- 3: Understand Role of State Tourism Development Corporation
- 4: Aware about Social Responsibility and Ethical Concerns of Tourism.

Sr. No.	Modules/ Units
1	Planning & Marketing of Tourism (10 Lectures)
	Planning- Concept, Need and Importance, Process, Approaches Organising- Concept, Need and Importance, Allocation of resources Marketing- Concept, Elements, Segmentation, Integrated Marketing Communications (IMC)
2	Travel Agencies (10 Lectures)
	Essentials, Need, Importance and Functions of Travel agencies and Tour Operators Procedures - Need & Importance, Steps, Challenges Customer Relationship Management- Concept, Need and Importance, Process, SQM
3	Tourism Development (10 Lectures)
	Role of State Tourism development Corporation & its regional offices, MTDC Policy related to Film Tourism, Rural Tourism, Adventure Tourism, Public Private Partnership Model for growth in tourism sector Social Responsibility and Ethical Concerns of Tourism

Learning Resources Recommended

- Anand M.M. (1976) – Tourism and Hotel Industry in India, Prentice Hall of India Pvt. Ltd., New Delhi.
- Badan and Bhatt- Eco Tourism
- Bhatia A. K. (1986) Tourism Development- Principles and Practices, Sterling Publishers Pvt. Ltd., New Delhi.
- Batra K. L. (1990) – Problems and prospects of Tourism. Printwell Publisher, Jaipu.
- Chopra Sunita (1991)- Tourism Development of India, Ashish Publishing House, New Delh.
- Gupta S. P., Krishna Lal (1999) – Tourism Museums and Monuments in India, Oriental Publishers, New Delhi.
- Gunn & Clare A. – Tourism Planning, Taylor and Francis, New York.
- Gee, Chunk Y., James C & Dexter J.L. Cho – Travel Industry, New York
- Matheson, Alistair and Wall Geoffery (1983) –Tourism- Economic, Physical and social Impact, Orient Longman, London.
- Robin H. (1976) – Geography of Tourism, Mackdonald and Evence Ltd., London.

Evaluation Pattern 60:40

A) Internal Assessment: 40 % 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR	05 Marks 05 Marks 10 Marks
Q-1	Write Short Notes. (Any 2 out of 3)	
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-2024
Skill Enhancement Course (SEC)**

7. Entrepreneurship Management- II

Name of the Course	ENTREPRENEURSHIP MANAGEMENT II
Course Code	UCOM207
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Skill Enhancement Course (SEC)
Employability/ entrepreneurship/ skill development	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers. To develop entrepreneurs & to prepare students to take the responsibility of the full line of management function of a company with special reference to the SME sector.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Value Addition	<i>10</i>
2	Scalability, Scaling up and Stabilization of Sustainable Business	<i>10</i>
3	Risk Management Strategies	<i>10</i>
Total		30

Course Outcomes

After completing the course, Learner will be able to

1. Understand the innovation process and apply design thinking methodologies for entrepreneurial ventures.
2. Analyze and evaluate lean start-up principles, customer validation, and market traction strategies.
3. Develop effective positioning, packaging, and differentiation strategies for entrepreneurial products or services.
4. Apply risk management strategies, including predicting, calculating, and mitigating enterprise and financial risks.
5. Establish internal checks and balances, monitor projects, and develop coping mechanisms for risk mitigation.
6. Evaluate sustainability management principles and exit strategies for fund houses in entrepreneurial contexts.

Sr. No.	Modules/ Units
1	Entrepreneurship Value Addition (10 Lectures)
	Process of Innovation Design Thinking Lean Start-Up & Customer Validation Generating Market Traction Positioning and Packaging Start-up Models
2	Scalability, Scaling up and Stabilisation of Sustainable Business (10 Lectures)
	Business Scalability –Validation and Roadmap Preparation of Pitching Document and giving Elevator Pitches Funding Strategies and Funding Series including crowd funding Start-up Valuation – Pre-money, Milestone and Investors’ Exit Point Scaling up and Stabilization of Business Sustainability Management Exit Strategies of Fund Houses Negotiations at each Milestone
3	Risk Management Strategies (10 Lectures)
	Predicting, Calculating and Mitigating Enterprise Risks Application of COSO Framework for Risk-Enabled Performance Management Predicting, Calculating and Overcoming Financial Risks Project Monitoring and Controlling Increasing Coping Mechanisms and Risk Mitigation Establishing Internal Checks and Balances as a Process Transformation from Risk Managing to Risks Enabled Organisation Start-up Audit Bouncing Back from Failures

Learning Resources Recommended

1. "The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries
2. "Designing for Growth: A Design Thinking Toolkit for Managers" by Jeanne Liedtka and Tim Ogilvie
3. "Scaling Up: How a Few Companies Make It...and Why the Rest Don't" by Verne Harnish
4. "Financial Risk Management: A Practitioner's Guide to Managing Market and Credit Risk" by Steve L. Allen
5. "Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur" by Steven Rogers and Roza Makonnen
6. "Startup India: Turning Ideas into Jobs" by Shailendra Singh and Rajat Tandon
7. "The Startup Diaries: Lessons from India's Newest Unicorns" by Neeti Kamra

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
	OR	
Q-1	Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-2024
Ability Enhancement Courses (AEC)**

8. Business Communication- II

Name of the Course	Business Communication- II
Course Code	UCOM208
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Ability Enhancement Courses (AEC)
Employability/ entrepreneurship/ skill development	Learner will able to learn the Business letters. They learn the drafting skills for business reports which will be useful for both employment and entrepreneurship.

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business Correspondence I	15
2	Business Correspondence II	15
Total		30

Course Outcomes

The learner should be able to
CO1 able to write various business letters.
CO2 able to draft various business reports.

Sr. No.	Modules / Units
1	Business Correspondence I (15 Lectures)
	1. Statement of Purpose 2. Letter of Job Acceptance and Resignation 3. Letter of Inquiry 4. Letter of Complaint 5. Promotional Leaflets and Flyers 6. RTI Letter
2	Business Correspondence II (15 Lectures)
	Reports: Feasibility Report, Activity Report and Investigative Report

Learning Resources Recommended

1. Agarwal, Anju D. A Practical Handbook for Consumers. India Book House, 1989.
2. Ashley, A. A Handbook of Commercial Correspondence. Oxford UP, 1992.
3. Aswalthapa, K. Organizational Behavior. Himalaya Publication, 1992.
4. Atreya, N. and Guha. Effective Credit Management. MMC School of Management, 1994.
5. Bah, J.C. and Nagamia S.M. Modern Business Correspondence and Minute Writing. N.M. Tripathi Pvt., 1974.
6. Balan, K.R. and Rayudu, C.S. Effective Communication. Beacon Books, 1996.
7. Bangh, L. Sue, Fryar, Maridell and Thomas David A. How to Write First Class Business Correspondence. N.T.C. Publishing Group USA, 1998.
8. Banerjee, Bani P. Foundation of Ethics in Management. Excel Books, 2005.
9. Bakar, Alan. Making Meeting Work. Sterling Publication Pvt., 1993.
10. Basu, C.R. Business Organization and Management. Tata McGraw-Hill, 1998.
11. Benjamin, James. Business and Professional Communication Concept and Practices. Harper Collins College Publishers, 1993.
12. Bhargava and Bhargava. Company Notices, Meetings and Regulations. Taxman Publication, 1971.
13. Black, Sam. Practical Public Relations. E.L.B.S. London, 1972.
14. Britt, Deborah. Improving Business Communication Skills. Kendall Hunt Publishing, 1992.
15. Bovee Cortland, L. and John V. Thrill. Business Communication Today. Taxman Publication, 1989.

Web Resources:

1. <http://lifehacker.com/top-10-ways-to-improve-your-communication-skills-1590488550>
2. <https://www.thebalance.com/verbal-communication-skills-list-2059698>
3. <https://bemycareercoach.com/soft-skills/list-soft-skills.html>
4. <https://www.thebalance.com/verbal-communication-skills-list-2059698>
5. <https://bemycareercoach.com/soft-skills/list-soft-skills.html>

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions (*Multiple choice / True or False / Match the columns/Fill in the blanks)	10 Marks
Q-2	Letter Writing (any 2 out of 3)	10 Marks
Q-3	Report Writing (any 1 out of 2)	10 Marks

**Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2023-2024**

Value Education Course (VEC)

9. Environmental Geography II

Name of the Course	ENVIRONMENTAL GEOGRAPHY II
Course Code	UCOM209
Class	FYBCOM
Semester	II
No of Credits	02
Nature	Theory
Type	Major
Employability/ entrepreneurship/ skill development	Courses that help in understanding varied environmental processes operating at Global, Regional and Local level are included in the curriculum. Also, the application part is taken care of so that the learner shall be able to use when they are working in/for industry, business, job, etc. like green business, eco-friendly product, marketing, use of Geospatial technology, etc. It is helpful for understanding psychology about local peoples toward environment and create eco-friendly activity like organic farming, fruit processing, Eco-tourism, etc

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Sustainable development & living	08
2	Environmental Movement & Management	08
3	Environment & Society – Case studies (Practical)	08
4	Map Filling (Practical)	06
Total		30

Course Outcomes

The learner shall be able to

1. Aware about sustainable development & imbibe eco-friendly life style.
2. Aware about environmental movement & management.
3. Apply draw & fill map of Konkan & Mumbai.
4. Prepare a study report to find out local solutions for local environmental problems.
5. Engage environmental awareness activity in groups.

Sr. No.	Modules / Units
1	Sustainable development & living (08 Lectures)
	Environmental Sustainability (MDG) Human Development Index (HDI) & World Happiness Index (WHI) Smart Cities & Sustainable Cities Green Consumerism, Green Business & CSR towards environment Green Energy & Eco-friendly life style
2	Environmental Movement & Management (08 Lectures)
	Environmental movements in India – Narmada Bachav Movement, Chipko Movement, Save Western Ghats Movement Local Environmental movement – Jaitapur Movement & Nanar-Barasu Movement Environmental Management – Concept, need & relevance, concept of ISO 14000 & ISO 16000, concept of Carbon Bank & Carbon Credit Environmental provision in constitution, Environmental Protection Acts Geospatial Technology – Concept & component, application of GST in environmental management
3	Environment & Society – Case studies (Practical) (08 Lectures)
	Water conservation Organic farming Cyclones Citizen action groups, NGO Interview / biography of environmentalist
4	Map Filling (Practical) (06 Lectures)
	Map filling using point, line and polygon segment (Environmentally significant features) Map of Konkan Map of Mumbai

Evaluation Pattern 60:40

A) Internal Assessment: 40 % of 50 (20 Marks)

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
	Total	20

B) Semester End Examination: 60% of 50 (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	A) Map filling (Konkan) B) Map filling (Mumbai)	05 Marks 05 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

Learning Resources Recommended

- (1) Environmental Geography: Singh Savindra, Prayag Pustak Bhavan, Allahabad, India (2011)
- (2) Environmental Geography : Gautam Alka, Sharda Pustak Bhavan, Allahabad, India (2009)
- (3) Environmental Studies: Erach Barucha, University Press(India), pvt. Lmt. Hyderabad (2005)
- (4) पर्यावरण शास्त्र: डॉ. विठ्ठल घारपुरे, पिंपळापुरे प्रकाशन नागपूर (२०१४)
- (5) संपूर्ण परिस्थितीकी जैवविविधता व हवामान बदल (MPSC): साधना सुरेश नेतनकर, के सागर प्रकाशन (२०१५)
- (6) परिस्थितीकी व पर्यावरण : सिद्धार्थ, मुखर्जी आणि अदिती कुमार (मराठी अनुवाद - श्रीकांत गोखले), के सागर प्रकाशन

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
Bachelor of Commerce Programme
Second Year
Semester III and IV**

**Under Choice Based Credit, Grading and
Semester System**

To be implemented from Academic Year 2017-2018

Faculty of Commerce

S.Y.B.Com

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses		1A	Discipline Specific Elective(DSE) Courses	
1Aa	Discipline Specific Elective(DSE) Courses		1Aa	Discipline Specific Elective(DSE) Courses	
1	Accountancy and Financial Management III	03	1	Accountancy and Financial Management IV	03
1Ab	Discipline Specific Elective(DSE) Courses		1Ab	Discipline Specific Elective(DSE) Courses	
2	*Any one course from the following list of the courses	03	2	*Any one course from the following list of the courses	03
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
3	Commerce III	03	3	Commerce IV	03
4	Business Economics III	03	4	Business Economics IV	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	*Skill Enhancement Courses (SEC) Group A		2A	**Skill Enhancement Courses (SEC) Group A	
5	*Any one course from the following list of the courses	03	5	*Any one course from the following list of the courses	03
2B	*Skill Enhancement Courses (SEC) Group B		2B	**Skill Enhancement Courses (SEC) Group B	
6	Any one course from the following list of the courses	02	6	Any one course from the following list of the courses	02
3	Core Courses (CC)		3	Core Courses (CC)	
7	Business Law I	03	7	Business Law II	03
Total Credits		20	Total Credits		20

1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)		1Ab *List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One)	
1	Financial Accounting and Auditing - Introduction to Management Accounting	1	Financial Accounting and Auditing - Auditing
2	Business Management - Marketing Management	2	Business Management- Marketing Management
3	Banking & Finance- Introduction to Banking in India	3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations	4	Commerce- International Business Relations

*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)		*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)	
1	Advertising I	1	Advertising II
2	Field Sales Management I	2	Field Sales Management II
3	Public Relations I	3	Public Relations II
4	Mass Communication I	4	Mass Communication II
5	Travel & Tourism Management Paper I	5	Travel & Tourism Management II
6	Journalism I	6	Journalism II
7	Company Secretarial Practice I	7	Company Secretarial Practice II
8	Rural Development I	8	Rural Development II
9	Co-operation I	9	Co-operation II
10	Mercantile Shipping I	10	Mercantile Shipping II
11	Indian Economic Problem I	11	Indian Economic Problem II
12	Computer Programming I	12	Computer Programming II
13	Logistic and Supply Chain Management I	13	Logistic and Supply Chain Management I
14	Economic System I	14	Economic System II
Note: Course selected in Semester III will continue in Semester IV			

*List of Skill Enhancement Courses (SEC) Group B for Semester III (Any One)		** List of Skill Enhancement Courses (SEC) Group B for Semester IV (Any One)	
1	Foundation Course- Contemporary Issues - III	1	Foundation Course- Contemporary Issues - IV
2	Foundation Course in NSS - III	2	Foundation Course in NSS - IV
3	Foundation Course in NCC - III	3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - III	4	Foundation Course in Physical Education - IV
Note: Course selected in Semester III will continue in Semester IV			

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses	
1Aa	Discipline Specific Elective(DSE) Courses	
1	Accountancy and Financial Management III	03
1Ab	Discipline Specific Elective(DSE) Courses	
2	*Any one course from the following list of the courses	03
1B	Discipline Related Elective(DRE) Courses	
3	Commerce III	03
4	Business Economics III	03
2	Ability Enhancement Courses (AEC)	
2A	*Skill Enhancement Courses (SEC) Group A	
5	*Any one course from the following list of the courses	03
2B	*Skill Enhancement Courses (SEC) Group B	
6	Any one course from the following list of the courses	02
3	Core Courses (CC)	
7	Business Law I	03
Total Credits		20

1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)	
1	Financial Accounting and Auditing - Introduction to Management Accounting
2	Business Management - Marketing Management
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

***List of Skill Enhancement Courses (SEC) Group A
for Semester III (Any One)**

1	Advertising I
2	Field Sales Management I
3	Public Relations I
4	Mass Communication I
5	Travel & Tourism Management Paper I
6	Journalism I
7	Company Secretarial Practice I
8	Rural Development I
9	Co-operation I
10	Mercantile Shipping I
11	Indian Economic Problem I
12	Computer Programming I
13	Logistic and Supply Chain Management I
14	Economic System I

Note: Course selected in Semester III will continue in Semester IV

**** List of Skill Enhancement Courses (SEC) Group B**

1	Foundation Course – Contemporary Issues- III
2	Foundation Course in NSS - III
3	Foundation Course in NCC - III
4	Foundation Course in Physical Education - III

Note: Course selected in Semester III will continue in Semester IV

***Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018***

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Aa. Accountancy and Financial Management III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
2	Piecemeal Distribution of Cash	15
3	Amalgamation of Firms	15
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	15
Total		60

Sr. No.	Modules / Units
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year
	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.
2	Piecemeal Distribution of Cash
	i) Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method
3	Amalgamation of Firms
	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms
4	Conversion / Sale of a Partnership Firm into a Ltd. Company
	(i) Realisation method only (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company

Reference Text :

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

***Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018***

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

**1Ab. Financial Accounting and Auditing – Introduction
to Management Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Management Accounting	10
2	Ratio Analysis and Interpretation	15
3	Working Capital Management	10
4	Capital Budgeting	10
Total		45

Sr. No.	Modules / Units
1	Introduction to Management Accounting
	<p>A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p>B. Analysis and Interpretation of Financial Statements</p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii) Relationship between items in Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p>Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>
2	Ratio Analysis and Interpretation
	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p>A. Balance Sheet Ratios :</p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p>B. Revenue Statement Ratio:</p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p> <p>iv) Net Profit Ratio</p> <p>v) Net Operating Profit Ratio</p> <p>vi) Stock Turnover Ratio</p> <p>A. Combined Ratio :</p> <p>i) Return on capital employed (Including Long Term Borrowings)</p> <p>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</p> <p>iii) Return on Equity Capital</p> <p>iv) Dividend Payout Ratio</p> <p>v) Debt Service Ratio</p> <p>vi) Debtors Turnover</p> <p>vii) Creditors Turnover</p> <p>(Practical Question on Ratio Analysis)</p>
3	Working Capital Management : (Practical Questions)
	<p>A. Concept, Nature of Working Capital , Planning of Working Capital</p> <p>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</p> <p>C. Operating Cycle</p>

Sr. No.	Modules / Units
4	Capital Budgeting
	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)

Reference Text :

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
3. Management Accounting - M.Y.Khan
4. Management Accounting - I.M.pandey

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 12 and to be answered any 10 D) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	C) Theory questions D) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

***Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018***

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Ab. Business Management-Marketing Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Marketing Management and Marketing Environment	10
2	Understanding Competition and Strategic Marketing	15
3	Product	10
4	Pricing	10
Total		45

Sr. No.	Modules / Units
1	Marketing Management and Marketing Environment
	<ul style="list-style-type: none"> Marketing management : Definition, need and importance of marketing management Functions of Marketing Management Micro and Macro Environment with specific reference to India Emerging Marketing opportunities in India – Marketing at the bottom of the pyramid, growing middle class International marketing environment
2	Understanding Competition and Strategic Marketing
	<ul style="list-style-type: none"> Marketing strategy : Definition and Features Steps in strategic marketing planning process SWOT Analysis Michael Porter’s Five Forces Model Analyzing competition
3	Product
	<ul style="list-style-type: none"> Definition, Product Levels – Customer Value Hierarchy Product Classification : Based on durability and tangibility, consumer goods classification and industrial goods classification Product Life Cycle : Stages and features of each stage Product Positioning : Meaning and Importance Steps in Product Positioning
4	Pricing
	<ul style="list-style-type: none"> Meaning and objective of Pricing Factors affecting pricing decisions Methods of pricing : Mark-up pricing, Target-return Pricing, Perceived-value Pricing, Value Pricing, Going-Rate Pricing and Auction Pricing Steps in Pricing

Reference Books:

1. Philip Kotler (2003). Marketing Management : Eleventh Edition. New Delhi : Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing : Planning, Implementation and Control (3rd Edition) New Delhi, Macmillan India
3. Michael Porter – Competitive Advantage
4. Theodore Levitt – Marketing Management
5. Fundamentals of Marketing – William Stanton
6. Customer Driven Services Management (1999) Response Books

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions E) Sub Questions to be asked 12 and to be answered any 10 F) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	E) Theory questions F) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses**

3. Commerce –III

(Management: Functions and Challenges)

Course Objectives:

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

Sr. No.	Modules	No. of Lectures
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organising	12
4	Directing And Controlling	12
Total		45

Sr. No.	Modules
1	Introduction To Management (11)
	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organisation Theory: HenriFayol’s Principles Neo Classical: Human Relations Approach – EltonMayo’s Hawthorne experiments • Modern Management Approach-PeterDrucker’s Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management.
2	Planning & Decision Making (10)
	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components • Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.
3	Organising (12)
	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation , Virtual Organisation, Formalv/s Informal Organisation. • Departmentation -Meaning -Bases,Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation:Factors Influencing Decentralisation, Centralization v/s Decentralisation
4	Directing And Controlling (12)
	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept,Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.

SEMESTER – III REFERENCE BOOKS:

REFERENCES

1. Management Today Principles & Practice- Gene Burton, ManabThakur, Tata McGraw-Hill, Publishing Co.Ltd.
2. Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective –Heinz Weihrich & Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
4. Essential of Database Management Systems -Alexis Leon , Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
5. Management –Task ,Resp, Practices – PetaDruche “willian Heinemann LTD.

PAPER PATTERN
COMMERCE PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six**

**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses**

4. Business Economics III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Macroeconomics	10
2	Basic concepts of Keynesian Economics	10
3	Post Keynesian developments in Macro economics	10
4	Money, prices and Inflation	15
	Total	45

BUSINESS ECONOMICS III

ELEMENTS OF MACROECONOMICS

Preamble

An overall approach to macroeconomics is to examine the economy as a whole. This course is an introduction to the basic analytical tools of macro economics to evaluate macro economic conditions such as inflation, unemployment and growth. It is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. It intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

Sr. No.	Modules / Units
1	INTRODUCTION
	<ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure and its Importance- closed and open economy models • The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare. • Trade Cycles: Features and Phases • Classical Macro economics : Say's law of Markets - Features, Implications and Criticism
2	BASIC CONCEPTS OF KEYNESIAN ECONOMICS
	<ul style="list-style-type: none"> • The Principle of Effective Demand: Aggregate Demand and Aggregate Supply • Consumption Function: Properties, Assumptions and Implications • Investment function and Marginal Efficiency of capital • Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift • Relevance of Keynesian theory tools to the developing countries <p>Liquidity Preference Theory of Interest</p>
3	POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS
	<ul style="list-style-type: none"> • The IS-LM model of integration of commodity and money markets • Inflation and unemployment : Philips curve • Stagflation : meaning, causes, and consequences • Supply side economics
4	MONEY, PRICES AND INFLATION
	<ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting

Reference Books

Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York

Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.

Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall

Bouman John, Principles of Macro Economics

Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition
2004 Tata-Mac Graw Hill, New Delhi.

Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.

Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.

Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers

Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.

Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.

Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

QUESTION PAPER PATTERN

Business Economics Semester III

Maximum Marks: 100 Marks

Time: 3 Hours

Note: 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each of question 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	Objective Questions: A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice Questions (10 questions at least two from each Module)	20Marks 10 Marks 10 Marks
Q-2 (from Module I)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Advertising - I

Course Objective:

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Spécial Purpose Advertising	11
Total		45

Sr. No.	Modules
1	Introduction to Advertising
	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions.
2	Advertising Agency
	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.
3	Economic & Social Aspects of Advertising
	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)
4	Brand Building and Special Purpose Advertising
	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements

Revised Syllabus of Courses of SYB. Com
Programme at Semester III & IV
with effect from the Academic Year 2017-2018

Reference Books

Advertising

1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education
2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
4. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited
5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
8. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
9. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
10. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
14. Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

PAPER PATTERN
ADVERTISING PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Field Sales Management – I

Course Objective:

1. To understand the concept of field sales management.
2. To Make Learners aware about practical applications of sales management.

Sr. No.	Modules	No. of Lectures
1	Field Sales Management	11
2	Sales Organisation	11
3	Sales Policies	11
4	Sales Force Management	12
	Total	45

Sr. No.	Modules
1	Field Sales Management
	<ul style="list-style-type: none"> • Introduction to Sales Management – Meaning & Concept – Nature, Objectives of Salesmanship, Function of Sales Management, Sales Management as a career option. • Field Sales Management – Introduction, Concept of Personal Selling & Advertising, Difference between selling and Marketing, Difference between Advertising & Personal Selling , Changing face of Personal Selling. • Sales Manager – Qualities & Qualification of Sales Manager – Essentials for a Successful Sales Manager – Duties & Responsibilities of a Sales Manager.
2	Sales Organisation
	<ul style="list-style-type: none"> • Meaning, Nature, Characteristics of a Sales Organization, Need & Objectives of Sales Organization. • Structure of Sales Organization, Types of Sales Organizations and factors affecting structure of Sales Organization. • Centralization & Decentralization of Sales Organization, Merits and Demerits.
3	Sales Policies
	<ul style="list-style-type: none"> • Product Policies – Branding , Promotional Policies – Promotional Measure • Pricing Policies – Methods of Pricing, Factors, Strategies • Place / Distribution Policies – Channels of Distribution-Types (Consumer & Industrial Goods) , Factors affecting selection of channel of distribution
4	Sales Force Management
	<ul style="list-style-type: none"> • Recruitment and Selection of Salesforce – Concept, Sources of Recruitment Steps in selection process, Training of Salesforce -Methods • Compensating & Motivating the Sales Team -Methods of Compensation, Monetary and Non-Monetary tools of Motivation. • Evaluating Sales Force Performance, Functions, Sales records, Reporting, Performance Appraisal of Sales Force.

Reference Books

Field Sales Management

1. Philip Kotler – Marketing Management, 11th ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Tirodkar, Field Sales Management, Vani Publication, Pune.
4. Richard R Still, Edward W. Candiff, Sales Management.
5. M.D.Pestonjee, Motivation & Job Satisfaction.
6. Tom Reilly, Value Added Selling
7. Helen Woodruffe, Services Marketing, Macmillan Publication.
8. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective – Indian Concept, Macmillan Publication

PAPER PATTERN
FIELD SALES MANAGEMENT PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III
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**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Company Secretarial Practice - I

Course Objective:

- To provide the learners an insight about Company Secretarial Practices.
- To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
- To make the learners understand the various aspects of Company Management, meetings and reports.

Sr. No.	Modules	No. of Lectures
1	Introduction to Company	12
2	Company Secretary Practices	12
3	Company Documentation and Formation	12
4	Secretarial Correspondence	10
Total		45

Sr. No.	Modules
1	Introduction to Company
	<ul style="list-style-type: none"> • Introduction to Company – Features, Types -As per Company’s Act, 2013. • Company Secretary – Qualities, Qualifications, Appointment procedure, Resignation & Removal. • Role of Company Secretary–Rights, Responsibilities, Liabilities of Company Secretary, Career options of Company Secretary.
2	Company Secretary Services
	<ul style="list-style-type: none"> • Advisory Services – Role of Company Secretary as an advisor to Chairman, Secretary as an liaison officer between the (a) Company and Stock Exchange (b) Company and Depository Participants (c) Company and Register of Companies (ROC). • Representation Services of Company Secretary at different forums- Company Law Board, Consumer Forum, SEBI, Arbitration & conciliation services, Cyber Law compliance, Secretarial Standards – Advantages, Secretarial Standards by ICSI, Secretarial Standards -1- 10. • Secretarial Audit – Procedure and Stages, Need and Importance, Scope.
3	Company Documentation and Formation
	<ul style="list-style-type: none"> • Memorandum of Association (MOA) - Clauses, Alteration of MOA, Ultra Vires. Articles of Association (AOA) – Contents, Prospectus – Statement in Lieu of Prospectus, Contents, Misleading Prospectus. • Company Formation –Stages,Secretarial Duties at each stage in public company and private company. • Conversion & Reconversion of Private and Public Company – Secretarial Procedure.
4	Secretarial Correspondence
	<ul style="list-style-type: none"> • Correspondence– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchange & penalties thereon • Correspondence with SEBI, Company Law Board and penalties thereon, Role of technology in Secretarial Correspondence • Specimens– Letter to shareholders - Rights Issue, Bonus Issue, Letter toROC-Alteration of MOA/AoA, Letter to Stock Exchange –Listing of shares, Letters to Government- Reconversion/Conversion, Letter to Bank – Overdraft Facility

COMPANY SECRETARIAL PRACTICE

REFERENCES

Readings:

1. M. C.Bhandari : Guide to Company Law Procedure;
Wadhwa& Company, Agra&Nagpur
2. K. V.Shanbhogue : Company Law Practice;
BharatLaw House, New Delhi – 34
3. M. L.Sharma : Company Procedures and Register of
Companies , Tax Publishers, Delhi
4. A. M.Chakborti, : Company Notices, Meetings and
B. P.Bhargava Resolutions, Taxmann, New Delhi
5. A.Ramaiya : Guide to the Companies Act,
Wadhwa& Company, Nagpur
6. R.Suryanarayanan : Company Notices, Meetings and
Resolutions, Kamal Law House, Kolkatta
7. D. K. Jain : E- Filling of Forms & returns
8. Taxmann : E-Company forms
9. V.K.Gaba : Depository Participants (Law & Practice)
10. ICSI Publications : Meetings
11. B. K.Sengupta : Company Law
12. D. K. Jain : Company Law Procedures

References:

1. M. C.Bhandari : Guide to Memorandum, Articles and
R.D.Makheeja Incorporation of Companies ;
Wadhwa& Company, Agra&Nagpur
2. Taxman : Company Law, Digest

Journals:

1. Chartered Secretary : ICSI Publication
2. Student Company Secretary : ICSI Publication
3. Company Law Journal : L.M.Sharma, Post Box No. 2693,
New Delhi – 110005.
4. Corporate Law Adviser : Corporate Law Advisers, Post Bag
No. 3, VasantVihar, New Delhi

PAPER PATTERN

COMPANY SECRETARIAL PRACTICE - PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer Any Two of the following Out of Three questions - Module - I 15

a.

b.

c.

Q.3 Answer Any Two of the following Out of Three questions - Module - II 15

a.

b.

c.

Q.4 Answer Any Two of the following Out of Three questions - Module - III 15

a.

b.

c.

Q.5 Answer Any Two of the following Out of Three questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on Any Four out of Six 20

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**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Computer Programming Paper I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Hardware	15
2	Software	15
3	Introduction To C Programming	15
4	C – Decision / Loop Statements	15
5	Laboratory Training	15
Total		75

Sr. No.	Modules / Units
1	UNIT – I : HARDWARE
	Evolution of Computers – Generations, Types of Computers, Computer System, Characteristics, Basic Components of a Digital Computer – Control Unit, ALU, Input / Output, Functions and Memory, Memory Addressing Capability of a CPU, Binary number system, Binary addition (1's complement, 2's Complement), Binary to decimal and Decimal to Binary Conversion, Octal Number, Hexadecimal System, World length of a computer, processing speed of a computer.
2	UNIT – II : SOFTWARE
	Software and its Need, Types of Software – System Software, Application software, System Software – Operating System, Utility Program, Algorithms, Flow Charts – Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.
3	UNIT – III : INTRODUCTION TO C PROGRAMMING
	Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C (print(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers Header files(stdio.h,math.j,conop.j)
4	UNIT – IV : C – DECISION / LOOP STATEMENTS
	Decision Statement – if-else statement, break, continue, goto, switch() case and nested if statement. Loop control statements – for(), while(), do-while loop() and nested loops.
5	LABORATORY TRAINING
	Lab 1 : Writing algorithms and drawing flowcharts (Input-process-output). Lab 2 : Writing algorithms and drawing flowcharts (Input-decision-process-output). Lab 3 : Writing algorithms and drawing flowcharts (Simple Loops). Lab 4 : Loading a C editor program-Entering and compiling a simple C-program. Lab 5 : C-program to input name-and sales & then print name and commission. Lab 6 : C-program to compute commission, discount etc using if() condition. Lab 7 : Computing income tax based on given criterion. Lab 8 : Printing numbers and summing number using loops. Lab 9 : Printing interest and depreciation tables.

QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

Duration : $2\frac{1}{2}$ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q. 1.	Objective Questions A. Sub Questions to be asked 10 and to be solved any 08 B. Sub Questions to be asked 10 and to be solved any 07 (* Multiple choice / True or False / Match the columns)	15 Marks
Q. 2.	Full Length Question OR	15 Marks
Q. 2.	Full Length Question	15 Marks
Q. 3.	Full Length Question OR	15 Marks
Q.3.	Full Length Question	15 Marks
Q. 4.	Full Length Question OR	15 Marks
Q. 4.	Full Length Question	15 Marks
Q. 5.	Full Length Question OR	15 Marks
Q. 5.	Short Notes To be asked 05 To be answered 03	15 Marks

Note : Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6. Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45

Sr. No.	Modules / Units
1	<p>Human Rights Violations and Redressal</p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>
2	<p>Dealing With Environmental Concerns</p> <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>
3	<p>Science and Technology – I</p> <p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>
4	<p>Soft Skills for Effective Interpersonal Communication</p> <p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

**Revised Syllabus of Courses B.Com Programme at Semester III
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2. Ability Enhancement Courses (AEC)

2B. Skill Enhancement Courses (SEC)

6. Foundation Course in NSS - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
Total		45

Sr. No.	Modules / Units
1	Value System & Gender sensitivity
	UNIT - I – Value System Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features UNIT - II - Gender sensitivity and woman empowerment Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	Disaster preparedness & Disaster management
	UNIT - I - Basics of Disaster preparedness Disaster- its meaning and types Disaster preparedness- its meaning and methods UNIT - II - Disaster management Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model
3	Health, hygiene & Diseases
	UNIT - I - Health and hygiene Concept of complete health and maintenance of hygiene UNIT - II - Diseases and disorders- preventive campaigning Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	Environment & Energy conservation
	UNIT - I Environment and Environment enrichment program Environment- meaning, features , issues, conservation of natural resources and sustainability in environment UNIT - II Energy and Energy conservation program Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

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**2. Ability Enhancement Courses (AEC)
2B. Skill Enhancement Courses (SEC)**

6. Foundation Course in NCC - III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training and Environment Awareness and Conservation	05
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	10
	Total	45

Sr. No.	Modules / Units
1	National Integration & Awareness
	<p>Desired outcome: The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion.</p> <p>The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> • Freedom Struggle and nationalist movement in India. • National interests, Objectives, Threats and Opportunities. • Problems/ Challenges of National Integration. • Unity in Diversity
2	Drill: Foot Drill
	<p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> • Side pace, pace forward and to the rear • Turning on the march and whiling • Saluting on the march • Marking time, forward march and halt in quick time • Changing step • Formation of squad and squad drill
3	Adventure Training, Environment Awareness and Conservation
3A	Adventure Training
	<p>Desired outcome: The students will overcome fear & inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> • Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.
3B	Environment Awareness and Conservation
	<p>Desired outcome: The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> • Waste management • Pollution control, water, Air, Noise and Soil
4	Personality Development and Leadership
	<p>Desired outcome: The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> • Time management • Effect of Leadership with historical examples • Interview Skills • Conflict Motives- Resolution

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p>Army</p> <p>Desired outcome: It will acquaint, expose & provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p>A. Armed Force</p> <ul style="list-style-type: none"> • Task and Role of Fighting Arms • Modes of Entry to Army • Honors and Awards <p>B. Introduction to Infantry and weapons and equipments</p> <ul style="list-style-type: none"> • Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning • Organization of Infantry Battalion. <p>C. Military history</p> <ul style="list-style-type: none"> • Study of battles of Indo-Pak War 1965,1971 and Kargil • War Movies <p>D. Communication</p> <ul style="list-style-type: none"> • Characteristics of Walkie-Talkies • Basic RT Procedure • Latest trends and Development (Multi Media, Video Conferencing, IT) <p style="text-align: center;">OR</p> <p>Navy</p> <p>A. Naval orientation and service subjects</p> <ul style="list-style-type: none"> • Organization of Ship- Introduction on Onboard Organization • Naval Customs and Traditions • Mode of Entry into Indian Navy • Branches of the Navy and their functions • Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s <p>B. Ship and Boat Modelling</p> <ul style="list-style-type: none"> • Types of Models • Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC • Care and handling of power-tools used- maintenance and purpose of tools

Sr. No.	Modules / Units
	<p>C. Search and Rescue</p> <ul style="list-style-type: none"> • Role of Indian Coast Guard related to SAR <p>D. Swimming</p> <ul style="list-style-type: none"> • Floating and Breathing Techniques- Precautions while Swimming <p style="text-align: center;">OR</p> <p><u>AIR</u></p> <p>A. General Service Knowledge</p> <ul style="list-style-type: none"> • Organization Of Air Force • Branches of the IAF. <p>B. Principles of Flight</p> <ul style="list-style-type: none"> • Venturi Effect • Aerofoil • Forces on an Aircraft • Lift and Drag <p>C. Airmanship</p> <ul style="list-style-type: none"> • ATC/RT Procedures • Aviation Medicine <p>D. Aero- Engines</p> <ul style="list-style-type: none"> • Types of Engines • Piston Engines • Jet Engines • Turboprop Engines

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**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6.Foundation Course in Physical Education Paper-III

Modules at a Glance

Sr. No.	Modules	No of Lectures
1	Overview of Nutrition	10
2	Evaluation of Health, Fitness and Wellness	10
3	Prevention and Care of Exercise Injuries	10
4	Sports Training	15
	Total	45

Sr. No.	Modules / Units
1	Overview of Nutrition
	<ul style="list-style-type: none"> • Introduction to nutrition & its principles • Role of Nutrition in promotion of health • Dietary Guidelines for Good Health • Regulation of water in body and factors influencing body temperature.
2	Evaluation of Health, Fitness and Wellness
	<ul style="list-style-type: none"> • Meaning & Concept of holistic health • Evaluating Personal health-basic parameters • Evaluating Fitness Activities – Walking & Jogging • Myths & mis-conceptions of Personal fitness
3	Prevention and Care of Exercise Injuries
	<ul style="list-style-type: none"> • Types of Exercise Injuries • First Aid- Importance & application in Exercise Injuries • Management of Soft tissues injuries • Management of bone injuries
4	Sports Training
	<ul style="list-style-type: none"> • Definition, aims & objectives of Sports training • Importance of Sports training • Principles of Sports training • Drug abuse & its effects

R. _____: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

INTERNAL ASSESSMENT:- It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks	
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks	
	Hard Copy of the project*		10 Marks
	Presentation		05 Marks
	Viva/Interaction		05 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	05 Marks	

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

SEMESTER END EXAMINATION:- It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

B) Semester End Examinations – 75%

75 Marks

The assessment of **Part 'A' i.e. Internal Assessment** and **Part 'B' i.e. Semester End Examination** as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.

INTERNAL ASSESSMENT (PRACTICUM)
(25 Marks)

SEMESTER –III

(Continuous Evaluation during practical sessions conducted for 27 hours)

- a. A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.

- b. A learner will be taught the following yogic practices by conducting practicals for at least 10 sessions (one hour each) and will be assessed by the concern teacher for marks out of **10** on the basis of his attendance, sincerity and performance.

- **Yogic Practices** :- Shirshasana, Sarvangasana, Matsyasana, Halasana, Bhujangasana, Shalabhasana, Dhanurasana, Ardhamatsendrasana, Pashchimotanasana, Mayurasana, Shavasana, Yoga Mudra & Uddiyan Bandh, Nauli, Kapalbhathi, Ujjayyi Pranayam, Bhastrika, Omkar and Dhyana.

(Note:- The above yoga practical sessions should be conducted in a such way that every learner must realize its effects as well as should make it as a part of his/her life style).

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**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

7. Business Law - I

Course Objective:

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

Sr. No.	Modules	No. of Lectures
1	Indian Contract Act – 1872 Part -I	12
2	Indian Contract Act – 1872 Part -II	12
3	Special Contracts	12
4	The Sale Of Goods Act - 1930	12
5	The Negotiable Instruments (Ammended) Act 2015	12
	Total	60

Sr. No.	Modules
1	Indian Contract Act – 1872 Part –I
	<ul style="list-style-type: none"> • Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)
2	Indian Contract Act – 1872 Part –II
	<ul style="list-style-type: none"> • Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)
3	Special Contracts
	<ul style="list-style-type: none"> • Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety. • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent.

4	The Sale Of Goods Act - 1930
	<ul style="list-style-type: none"> • Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8), • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions. • Property – Concept , Rules of transfer of property (Ss. 18-26) • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61),Auction sale – Concept, Legal Provisions. (S. 64)
5	The Negotiable Instruments (Ammended) Act 2015
	<ul style="list-style-type: none"> • Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments. • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A)

SEMESTER – III REFERENCE BOOKS:

REFERENCES

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law : N.D.Kapoor
4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis

PAPER PATTERN

S.Y.B.COM

SEMESTER III & IV

BUSINESS LAW PAPER I & II

(100 Marks Paper Per Semester)

- 1. Question paper to have Five Questions
(One from Each Module) 20 Marks Each**
- 2. All Questions to be Compulsory.**
- 3. Each Question to have Four Sub Questions of Ten Marks Each
(Students to answer any Two out of Four)**

Question Paper Pattern (Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question OR	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions G) Sub Questions to be asked 12 and to be answered any 10 H) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	G) Theory questions H) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses	
1Aa	Discipline Specific Elective(DSE) Courses	
1	Accountancy and Financial Management IV	03
1Ab	Discipline Specific Elective(DSE) Courses	
2	*Any one course from the following list of the courses	03
1B	Discipline Related Elective(DRE) Courses	
3	Commerce IV	03
4	Business Economics IV	03
2	Ability Enhancement Courses (AEC)	
2A	*Skill Enhancement Courses (SEC) Group A	
5	*Any one course from the following list of the courses	03
2B	*Skill Enhancement Courses (SEC) Group B	
6	Any one course from the following list of the courses	02
3	Core Courses (CC)	
7	Business Law II	03
Total Credits		20

1Ab *List of Discipline Specific Elective (DSE) Courses for Semester IV (Any One)	
1	Financial Accounting and Auditing - Auditing
2	Business Management- Marketing Management
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

***List of Skill Enhancement Courses (SEC) Group A
for Semester IV (Any One)**

1	Advertising II
2	Field Sales Management II
3	Public Relations II
4	Mass Communication II
5	Travel & Tourism Management II
6	Journalism II
7	Company Secretarial Practice II
8	Rural Development II
9	Co-operation II
10	Mercantile Shipping II
11	Indian Economic Problem II
12	Computer Programming II
13	Logistic and Supply Chain Management I
14	Economic System II

Note: Course selected in Semester III will continue in Semester IV

**** List of Skill Enhancement Courses (SEC) Group B**

1	Foundation Course- Contemporary Issues - IV
2	Foundation Course in NSS - IV
3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - IV

Note: Course selected in Semester III will continue in Semester IV

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Aa. Accountancy and Financial Management IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Company Accounts	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Company Accounts
	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>
2	Redemption of Preference Shares
	<p>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption,</p> <p>(Question on entries and/or Balance Sheet)</p> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>
3	Redemption of Debentures
	<p>Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures</p> <p>Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.</p> <p>(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>
4	Ascertainment and Treatment of Profit Prior to Incorporation
	<p>(i) Principles for ascertainment</p> <p>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>

Note: The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations

Reference Text :

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accountancy LesileChandWichkPretice Hall of India AdinBakley (P) Ltd.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions I) Sub Questions to be asked 12 and to be answered any 10 J) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	I) Theory questions J) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

***Revised Syllabus of Courses of B.Com. Programme at Semester III
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)
Discipline Specific Elective (DSE) Courses***

1Ab. Financial Accounting and Auditing VI – Auditing

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	10
2	Audit Planning, Procedures and Documentation	10
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques : Vouching & Verification	10
Total		45

Sr. No.	Modules / Units
1	Introduction to Auditing
	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>
2	Audit Planning, Procedures and Documentation
	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.</p>
3	Auditing Techniques and Internal Audit Introduction
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>

Sr. No.	Modules / Units
4	Auditing Techniques : Vouching & Verification
	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>

Note: The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions K) Sub Questions to be asked 12 and to be answered any 10 L) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	K) Theory questions L) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

***Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018***

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Ab. Business Management-Marketing Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Distribution	10
2	Promotion	15
3	Understanding Buyer Behaviour	10
4	Marketing of services and Rural Marketing	10
Total		45

Sr. No.	Modules / Units
1	Distribution
	<ul style="list-style-type: none"> • Types of middlemen • Factors affecting channel by middlemen • Functions performed by middlemen • Logistics : Meaning and components • E-marketing : Meaning, merits and demerits of e-marketing • Online retailing – successful online retailers in India and abroad
2	Promotion
	<ul style="list-style-type: none"> • Elements of promotion mix • Objectives of promotion and marketing communication • Factors affecting promotion mix decisions • Steps in designing a marketing communication program • Role of Social Media in marketing communication
3	Understanding Buyer Behaviour
	<ul style="list-style-type: none"> • Comparing consumer markets (individuals and households) with organizational buyers (Industrial / Business houses) • Factors affecting consumer behaviour • Steps in consumer purchase decision process (with respect to high involvement and low involvement products) • Factors affecting organizational buyer behaviour • Steps in the organizational purchase decision process (with respect to different buying situations)
4	Marketing of services and Rural Marketing
	<ul style="list-style-type: none"> • Services : definition and features • Marketing mix for services marketing • Managing service quality and productivity • Rural market scenario in India • Factors contributing to the growth of rural markets in India • Challenge of Rural Marketing • Strategies to cope with the challenges of rural marketing.

Reference Books:

1. Philip Kotler (2003). Marketing Management : Eleventh Edition. New Delhi : Pearson Education
2. V. S. Ramaswani and S Namakumari (2002). Marketing : Planning, Implementation and Control (3rd Edition) New Delhi, Macmillan India
3. Michael Porter – Competitive Advantage
4. Theodore Levitt – Marketing Management
5. Fundamentals of Marketing – William Stanton
6. Customer Driven Services Management (1999) Response Books

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions M) Sub Questions to be asked 12 and to be answered any 10 N) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	M) Theory questions N) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses**

**3. Commerce – IV
(Management: Production & Finance)**

Course Objectives: -

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Indian Financial Systems.
3. To update the learners with the recent trends in Finance.

Sr. No.	Modules	No. of Lectures
1	Production & Inventory Management	11
2	Quality Management	10
3	Indian Financial System	12
4	Recent Trends In Finance	12
	Total	45

Sr. No.	Modules
1	Production & Inventory Management
	<ul style="list-style-type: none"> • Production Management: Objectives, Scope Production Planning & Control : Steps, Importance • Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. • Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance
2	Quality Management
	<ul style="list-style-type: none"> • Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. • Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process • Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.
3	Indian Financial System
	<ul style="list-style-type: none"> • Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL • SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators. • Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.
4	Recent Trends In Finance
	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups.

SEMESTER – IV REFERENCE BOOKS:

REFERENCES

1. Production and Operations Management –Prof.L.C.Jhamb, Event Publishing House.
2. Production Planning & Control- Prof.L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventues : An EnterpreneurialApproach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller,Amacon Publishes
6. Indian Financial System—BharathiPathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- 8.The IndianFinancial System and Financial Market Operator-VasantDesai, Himalaya Publishing
9. Indian Financial System – M.Y.Khan, Tata McGraw –Hill
- 10.Production and Operations Management –Anandkumar Sharma, Anmol Publication
11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
12. Start up Stand up: A step by stepguide to Growing your Business,NandiniVaidyanathan, Jaico Publishing House,Mumbai
13. A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.

PAPER PATTERN
COMMERCE PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six**

***Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses***

**4. Business Economics IV
Foundation of Public Finance**

Modules at a Glance

Sr. No.	Modules	No.of Lectures
1	Introduction to Public Finance	10
2	Public revenue	10
3	Public Expenditure and Debt	10
4	Fiscal Management and Financial Administration	15
	Total	45

Business Economics IV

Foundation of Public Finance

Preamble

Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.

It is strongly recommended to analyze Union budget of ongoing financial year in the class room.

Sr. no	Modules / Units
1	The Role Of Government In An Economy
	<ul style="list-style-type: none"> • Meaning and Scope of Public finance. • Major fiscal functions : allocation function, distribution function & stabilization function • Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. • Relation between Efficiency, Markets and Governments • The concept of Public Goods and the role of Government
2	Public Revenue
	<ul style="list-style-type: none"> • Sources of Public Revenue :tax and non-tax revenues • Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation • Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation • Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. • Redistributive and Anti – Inflationary nature of taxation and their implications •
3	Public Expenditure And Public Debt
	<ul style="list-style-type: none"> • Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth. • Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes. • Public Debt :Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency
4	Fiscal Management and Financial Administration
	<ul style="list-style-type: none"> • Fiscal Policy: Meaning, Objectives, constituents and Limitations. • Contra cyclical Fiscal Policy and Discretionary Fiscal Policy :Principles of Sound and Functional Finance • Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act. • Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations

Reference Books	
	Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi
	Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
	David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
	Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
	Hajela T.N: Public Finance – Ane Books Pvt.Ltd
	Jha, R (1998) : Modern Public Economics, Route Ledge, London
	Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
	Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai

QUESTION PAPER PATTERN

Business Economics Semester IV

Maximum Marks: 100 Marks

Time: 3 Hours

Note: 1) Attempt all Questions

2) Attempt any two out of three questions from each of question no. 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	Objective Questions: A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice questions (10 questions - at least two from each Module)	20Marks 10 Marks 10 Marks
Q-2 (from Module I)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Advertising - II

Course Objective:

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Media in Advertising	11
2	Planning Advertising Campaign	11
3	Execution and Evaluation of Advertising	11
4	Fundamentals of Creativity in Advertising	12
Total		45

Sr. No.	Modules
1	Media in Advertising
	<ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code
2	Planning Advertising Campaigns
	<ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
3	Fundamentals of Creativity in Advertising
	<ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products
4	Execution and Evaluation of Advertising
	<ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives

Revised Syllabus of Courses of SYB. Com
Programme at Semester III & IV
with effect from the Academic Year 2017-2018

Reference Books

Advertising

15. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education
16. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
17. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
18. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson
a. Education Limited
19. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
20. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
21. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
22. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
23. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
24. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
25. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
26. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
27. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
28. Advertising, 10th Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

PAPER PATTERN

ADVERTISING PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer Any Two of the following Out of Three questions - Module - I 15

a.

b.

c.

Q.3 Answer Any Two of the following Out of Three questions - Module - II 15

a.

b.

c.

Q.4 Answer Any Two of the following Out of Three questions - Module - III 15

a.

b.

c.

Q.5 Answer Any Two of the following Out of Three questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on Any Four out of Six 20

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Field Sales Management - II

Course Objective:

4. This course will prepare learners to understand the concept of Field Sales Management and Sales Organization.
5. To make learners understand various sales policies and learn the various aspects of sales force management

Sr. No.	Modules	No. of Lectures
1	Sales Planning & Forecasting I	11
2	Sales Planning & Forecasting II	11
3	Sales Budget & Control	11
4	Recent Issues In Sales Management	12
Total		45

Sr. No.	Modules	
1	SALES PLANNING & FORECASTING I	11
	<ul style="list-style-type: none"> • Sales Plan – Steps in developing an effective Sales Plan. • Planning Function of Sales Management – Sales Call Planning, Setting Quantitative Performance Standards. • Sales Forecasting – Meaning, Objectives & Factors affecting Sales Forecasting. • Sales Forecasting Techniques (Qualitative & Quantitative) 	
2	SALES PLANNING & FORECASTING II	11
	<ul style="list-style-type: none"> • Concept of Sales Territory, Reasons for establishing sales territories • Salesman’s Report & its types • Concept of Quotas & Targets, Reasons for fixing targets. • Methods of fixing Quotas & Targets 	
3	SALES BUDGET & CONTROL	11
	<ul style="list-style-type: none"> • Meaning of Sales Budget, Objectives of Sales Budget, Procedure to prepare Sales Budget. • Sales Control – Concept and steps in Control Process Sales Analysis & Marketing Cost Analysis Sales Audit - Concept, Importance of Sales Audit, • Procedure of Conducting Sales Audit 	
4	RECENT ISSUES IN SALES MANAGEMENT	12
	<ul style="list-style-type: none"> • Ethical & Legal issues in Sales Management • Use of Technology in Sales Management (Telemarketing, E-Marketing, M-Marketing, Digitalization) • Relationship Selling Process & Consumer Education (Value Added Selling) • Challenges in Sales Management. 	

**Revised Syllabus of Courses of SYB. Com
Programme at Semester IV
with effect from the Academic Year 2017-2018**

Reference Books

Field Sales Management - II

1. Philip Kotler – Marketing Management, 11th ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Richard R Still, Edward W. Candiff, Sales Management.
4. M.D.Pestonjee, Motivation & Job Satisfaction.
5. Tom Reilly, Value Added Selling
6. Helen Woodruffe, Services Marketing, Macmillan Publication.
7. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective –Indian Concept, Macmillan Publication

PAPER PATTERN
FIELD SALES MANAGEMENT PAPER I & II
SEMESTER - III & IV
W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com.Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Company Secretarial Practice - II

Sr. No.	Modules	No. of Lectures
1	Management of Companies	11
2	Company Meetings	11
3	Dematerialisation and Online Trading	11
4	Reports and Winding Up	12
Total		45

Sr. No.	Modules
1	Management of Companies
	<ul style="list-style-type: none"> • Directors – Appointment, Duties, Role, Directors Report, Director Identification Number (DIN). • Types of Directors , Role of CEO, Non- Executive Directors, Independent Director • Auditor- Appointment, Duties, Rights & Powers, Audit report.
2	Company Meetings
	<ul style="list-style-type: none"> • Types of Company meeting, Secretarial Duties – Before, During and after company meeting – Annual General Meeting, Extra-Ordinary General Meeting, Board Meeting. • Notices, agenda, Chairman, Quorum& Proxy – Concept and Statutory Provisions • Motion, Resolution, Minutes – Concept, Types Voting, Minutes – Concept, Methods.
3	Dematerialisation and Online Trading
	<ul style="list-style-type: none"> • Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants. • Online Trading – Concept, Advantages & Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS. • Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips – Types.
4	Reports and Winding Up
	<ul style="list-style-type: none"> • Company Reports – Types, Secretarial Duties with regard to payment of dividend, Interest, Charges & penalties. • Winding up of a Company – Procedure, & Statutory Provisions, Secretarial role in winding up. • Specimen – Notice & Agenda of Annual General Meeting, Notice & Agenda of Board Meeting prior to Annual General Meeting, Resolution for appointment of Company Secretary, Special Resolution for alteration of Memorandum of Association, Minutes of Board Meeting prior to Annual General Meeting, Minutes of Annual General Meeting.

COMPANY SECRETARIAL PRACTICE

REFERENCES

Readings:

- | | | |
|--------------------------------------|---|---|
| 13. M. C.Bhandari | : | Guide to Company Law Procedure;
Wadhwa& Company, Agra&Nagpur |
| 14. K. V.Shanbhogue | : | Company Law Practice;
BharatLaw House, New Delhi – 34 |
| 15. M. L.Sharma | : | Company Procedures and Register of
Companies , Tax Publishers, Delhi |
| 16. A. M.Chakborti,
B. P.Bhargava | : | Company Notices, Meetings and
Resolutions, Taxmann, New Delhi |
| 17. A.Ramaiya | : | Guide to the Companies Act,
Wadhwa & Company, Nagpur |
| 18. R.Suryanarayanan | : | Company Notices, Meetings and
Resolutions, Kamal Law House, Kolkatta |
| 19. D. K. Jain | : | E- Filling of Forms & returns |
| 20. Taxmann | : | E-Company forms |
| 21. V.K.Gaba | : | Depository Participants (Law & Practice) |
| 22. ICSI Publications | : | Meetings |
| 23. B. K.Sengupta | : | Company Law |
| 24. D. K. Jain | : | Company Law Procedures |

References:

- | | | |
|----------------------------------|---|---|
| 3. M. C.Bhandari
R.D.Makheeja | : | Guide to Memorandum, Articles and
Incorporation of Companies ;
Wadhwa& Company, Agra&Nagpur |
| 4. Taxman | : | Company Law, Digest |

Journals:

- | | | |
|------------------------------|---|---|
| 5. Chartered Secretary | : | ICSI Publication |
| 6. Student Company Secretary | : | ICSI Publication |
| 7. Company Law Journal | : | L.M.Sharma, Post Box No. 2693,
New Delhi – 110005. |
| 8. Corporate Law Adviser | : | Corporate Law Advisers, Post Bag
No. 3, VasantVihar, New Delhi |

PAPER PATTERN

COMPANY SECRETARIAL PRACTICE - PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer Any Two of the following Out of Three questions - Module - I 15

a.

b.

c.

Q.3 Answer Any Two of the following Out of Three questions - Module - II 15

a.

b.

c.

Q.4 Answer Any Two of the following Out of Three questions - Module - III 15

a.

b.

c.

Q.5 Answer Any Two of the following Out of Three questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on Any Four out of Six 20

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Computer Programming Paper II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Computer Communication Systems	15
2	Principles Of DBMS	15
3	Case Study Of DBMS Using MS-ACCESS	15
4	MS-ACCESS QUERIES	15
5	Laboratory Training	15
	Total	75

Sr. No.	Modules / Units
1	UNIT – I :Computer Communication Systems
	The Internet, internet connections, ISO's Open system interconnection reference model, The TCP/IP stack, E-mail, Internet addresses, Internet Protocol, SMTP, MIME POP, IMAP, Domain Name system, Telnet, FTP, WWW, Browsers, HTML, http, JAVA,. Intranet, Intranet Services and their advantages. Extranets. Search Engine and Web Crawlers
2	UNIT – II :Principles Of DBMS
	What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMs)
3	UNIT – III : CASE STUDY OF DBMS USING MS-ACCESS
	<p>MS-Office workspace basics, Exploring the Office menu, Working with ribbon, Opening an access database Exploring database objects, Creating database, Changing views. Printing database objects. Saving and closing database file. Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables.</p> <p>Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary key, Using the input mask wizard. Saving design changes, Importing data (From Excel).</p>
4	UNIT – IV : MS-ACCESS QUERIES
	<p>What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Joining Tables. What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.</p> <p>What is a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.</p>

QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

Duration : $2\frac{1}{2}$ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q. 1.	Objective Questions A. Attempt any eight sub-questions from the following : (True / False) any 08 B. Attempt any seven sub-questions from the following : (Multiple Choice)any 07	15 Marks
Q. 2.	A. Attempt any one sub-question from a, b (Unit – I) B. Attempt any one sub-question from c, d (Unit – I)	16 Marks
Q. 3.	A. Attempt any one sub-question from a, b (Unit – II) B. Attempt any one sub-question from c, d (Unit – II)	14 Marks
Q. 4.	A. Attempt any one sub-question from a, b (Unit – III) B. Attempt any one sub-question from c, d (Unit – III)	16 Marks
Q. 5.	A. Attempt any one sub-question from a, b (Unit – IV) B. Attempt any one sub-question from c, d (unit IV)	14 Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6. Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45

Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ul style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.

References

1. Asthana, D. K., and Asthana, Meera, *Environmental Problems and Solutions*, S. Chand, New Delhi, 2012.
2. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
3. Bhatnagar Mamta and Bhatnagar Nitin, *Effective Communication and Soft Skills*, Pearson India, New Delhi, 2011.
4. G Subba Rao, *Writing Skills for Civil Services Examination*, Access Publishing, New Delhi, 2014
5. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
6. Mohapatra, Gaur Krishna Das, *Environmental Ecology*, Vikas, Noida, 2008.
7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
8. Murthy, D. B. N., *Disaster Management: Text and Case Studies*, Deep and Deep Publications, New Delhi, 2013.
9. Parsuraman, S., and Unnikrishnan, ed., *India Disasters Report II*, Oxford, New Delhi, 2013
10. Reza, B. K., *Disaster Management*, Global Publications, New Delhi, 2010.
11. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
12. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
13. Thorpe, Edgar, *General Studies Paper I Volume V*, Pearson, New Delhi, 2017.

Projects / Assignments (for Internal Assessment)

- i. Projects/Assignments should be drawn for the component on Internal Assessment from the topics in **Module 1 to Module 4**.
- ii. Students should be given a list of possible topics - at least 3 from each Module at the beginning of the semester.
- iii. The Project/Assignment can take the form of Street-Plays / Power-Point Presentations / Poster Exhibitions and similar other modes of presentation appropriate to the topic.
- iv. Students can work in groups of not more than 8 per topic.
- v. Students must submit a hard / soft copy of the Project / Assignment before appearing for the semester end examination.

QUESTION PAPER PATTERN (Semester III)

The Question Paper Pattern for Semester End Examination shall be as follows:

TOTAL MARKS: 75

DURATION: 150 MINUTES

QUESTION NUMBER	DESCRIPTION	MARKS ASSIGNED
1	i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules. ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester iii. In all 8 Questions will be asked out of which 5 have to be attempted.	a) Total marks: 15 b) For 1 A, there will be 3 marks for each sub-question. c) For 1 B there will be 15 marks without any break-up.
2	Descriptive Question with internal option (A or B) on Module 1	15
3	Descriptive Question with internal option (A or B) on Module 2	15
4	Descriptive Question with internal option (A or B) on Module 3	15
5	Descriptive Question with internal option (A or B) on Module 4	15

**Revised Syllabus of Courses of B.Com Programme at Semester IV
with Effect from the Academic Year 2017-2018**

2. Ability Enhancement Courses (AEC)

2B. Skill Enhancement Courses (SEC)

6. Foundation Course in NSS - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
Total		45

Sr. No.	Modules / Units
1	Entrepreneurship Development
	UNIT - I Entrepreneurship development Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development UNIT - II - Cottage Industry Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	Rural Resource Mobilization
	UNIT - I - Rural resource mobilization- A case study of eco-village, eco-tourism, agro-tourism UNIT - II - Micro financing with special reference to self-help groups
3	Ideal village & stake of GOS and NGO
	UNIT - I - Ideal village Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village UNIT - II - Government Organisations(GOs) and Non-Government Organisations (NGOs) The concept and functioning
4	Institutional Social Responsibility and modes of Awareness
	UNIT - I - Institutional Social Responsibilities Concept and functioning- case study of adapted village UNIT - II - Modes of awareness through fine Arts Skills Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.

**Revised Syllabus of Courses OF B.Com Programme at Semester IV
with Effect from the Academic Year 2017-2018**

2. Ability Enhancement Courses (AEC)

2B. Skill Enhancement Courses (SEC)

6. Foundation Course in NCC - IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	10
2	Health and Hygiene	10
3	Drill with Arms	05
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45

Sr. No.	Modules / Units
1	Disaster Management, Social Awareness and Community Development
	<p>Disaster Management: Desired outcome: The student shall gain basic information about civil defence organisation / NDMA & shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> • Fire Services & Fire fighting • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. <p>Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> • NGOs: Role & Contribution • Drug Abuse & Trafficking • Corruption • Social Evil viz. Dowry/ Female Foeticide/Child Abuse & trafficking etc. • Traffic Control Org. & Anti drunken Driving
2	Health and Hygiene
	<p>Desired outcome: The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> • Hygiene and Sanitation (Personal and Food Hygiene) • Basics of Home Nursing & First-Aid in common medical emergencies • Wound & Fractures
3	Drill with Arms
	<p>Desired outcome: The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Falling Out • General Salute, Salami Shastra • Squad Drill • Short/Long tail from the order and vice-versa • Examine Arms
4	Weapon Training
	<p>Desired outcome: The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Theory of Group and Snap Shooting • Short range firing, Aiming- II -Alteration of sight

Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p>Army Desired outcome: The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces. It will also acquaint, expose & provide basic knowledge about armed, naval and air-force subjects</p> <p>A. Map reading</p> <ul style="list-style-type: none"> • Setting a Map, finding North and own position • Map to ground, Ground to Map • Point to Point March <p>B. Field Craft and Battle Craft</p> <ul style="list-style-type: none"> • Observation, Camouflage and Concealment • Field Signals • Types of Knots and Lashing <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p> <p style="text-align: center;">OR</p> <p>Navy</p> <p>A. Naval Communication</p> <ul style="list-style-type: none"> • Semaphore <ul style="list-style-type: none"> ▪ Phonetic Alphabets ▪ Radio Telephony Procedure ▪ Wearing of National Flag, Ensign and Admiral's Flag. <p>B. Seamanship</p> <ul style="list-style-type: none"> • Anchor work <ul style="list-style-type: none"> ▪ Types of Anchor, Purpose and Holding ground • Boat work <ul style="list-style-type: none"> ▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms ▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools ▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat <p>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>

Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p>Air</p> <p>A. Air frames</p> <ul style="list-style-type: none">• Fuselage• Main and Tail Plain <p>B. Instruments</p> <ul style="list-style-type: none">• Introduction to RADAR <p>C. Aero modelling</p> <ul style="list-style-type: none">• Flying/ Building of Aero models <p>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</p>

**Revised Syllabus of Courses of B.Com.Programme at Semester IV
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6.Foundation Course in Physical Education Paper-IV

Modules at a Glance

Sr. No.	Modules	No of Lectures
1	Stress Management	10
2	Awards, Scholarship & Government Schemes	10
3	Yoga Education	10
4	Exercise Scheduling/Prescription	15
Total		45

Sr. No.	Modules / Units
1	Stress Management
	<ul style="list-style-type: none"> • Meaning & concept of Stress • Causes of Stress • Managing Stress • Coping Strategies
2	Awards, Scholarship & Government Schemes
	<ul style="list-style-type: none"> • State & National level Sports Awards • State Sports Policy & Scholarship Schemes • National Sports Policy & Scholarship Schemes • Prominent Sports Personalities
3	Yoga Education
	<ul style="list-style-type: none"> • Differences between Yogic Exercises & non- Yogic exercises • Contribution of Yoga to Sports • Principles of Asanas&Bandha • Misconceptions about Yoga
4	Exercise Scheduling/Prescription
	<ul style="list-style-type: none"> • Daily Routine Prescription. • Understanding Activity level & Calorie requirement. • Adherence & Motivation for exercise. • Impact of Lifestyle on Health

R. _____: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

INTERNAL ASSESSMENT:- It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks	
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks	
	Hard Copy of the project*		10 Marks
	Presentation		05 Marks
	Viva/Interaction		05 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	05 Marks	

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

SEMESTER END EXAMINATION:- It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.

INTERNAL ASSESSMENT (PRACTICUM)
(25 Marks)

SEMESTER -III

(Continuous Evaluation during practical sessions conducted for 27 hours)

- a) A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
- b) A learner will be practically taught different exercises including Suryanamaskara for developing their Motor Performance Components by conducting practical sessions for at least 10 hours (one hour each) and will be assessed by the concern teacher for **marks out of 10** on the basis of his attendance, sincerity and performance.

Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks
Q-5	Full Length Question	15 Marks
Q-5	OR Short Notes To be asked 05 To be answered 03	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

➤ **Standard of Passing the Examination**

- A learner shall have to obtain a minimum of 40 % marks in aggregate to qualify the each course where the course consists of internal assessment and semester end examination.
- A learner shall obtain a minimum of 40 % marks(i.e. **10** out of **25**) in the internal assessment and obtain a minimum of 40 % marks (i.e. **30** out of **75**) in semester end

Reference Books

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21. Muller, J. P.(2000). Health, Exercise and Fitness. Delhi : Sports.
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23. NASPE. (2005). Physical Education for lifelong fitness. The physical Best teacher's guide. IL:Human Kinetics
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29. Sharma, O.P. (1998). History of Physical Education. Delhi: KhelSahityaKendra.Werner.
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32. वाखारकर,दि.गो.(१९९२)– शरीरविज्ञान व आरोग्य शास्त्र, क्रीडातंत्र, पुणे,

**Revised Syllabus of Courses of B.Com. Programme at Semester IV
with Effect from the Academic Year 2017-2018**

Core Courses (CC)

7. Business Law II

Sr. No.	Modules	No. of Lectures
1	Indian Companies Act – 2013 Par T –I	12
2	Indian Companies Act – 2013, Par T –II	12
3	Indian Partnership Act – 1932	12
4	Consumer Protection Act, 1986 & Competition Act 2002	12
5	Intellectual Property Rights	12
Total		60

Sr. No.	Modules
1	Indian Companies Act – 2013 Par T –I
	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement
2	Indian Companies Act – 2013, Par T –II
	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.
3	Indian Partnership Act – 1932
	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership.
4	Consumer Protection Act, 1986 & Competition Act 2002
	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements,

Sr. No.	Modules
5	INTELLECTUAL PROPERTY RIGHTS 12
	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights & Remedies. (Ss. 104-115) • IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights & Remedies. (Ss. 51, 52) • IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks & Remedies.

SEMESTER – IV REFERENCE BOOKS:

REFERENCES

1. Guide to the Companies Act,2013 by A Ramaiya , Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor.
4. Company Law by P.C. Tulsian.
5. Law and practice of Intellectual Property in India by Dr.Vikas Vashishth,Bharat Law House.
6. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company.
7. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
8. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
9. Competition Law by Avatar Singh, Eastern Book Company
10. Competition Law in India by T. Ramappa, Oxford University Press.
11. Intellectual Property Rights by Narayan.
12. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera

**PAPER PATTERN
S.Y.B.COM
SEMESTER III &IV**

BUSINESS LAW PAPER I & II

(100 Marks Paper Per Semester)

- 1. Question paper to have Five Questions
(One from Each Module) 20 Marks Each**
- 2. All Questions to be Compulsory.**
- 3. Each Question to have Four Sub Questions of Ten Marks Each
(Students to answer any Two out of Four)**

Question Paper Pattern (Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 12 and to be answered any 10 D) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question OR	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	C) Theory questions D) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions O) Sub Questions to be asked 12 and to be answered any 10 P) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	O) Theory questions P) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

UNIVERSITY OF MUMBAI

No. UG/21 of 2018-19

CIRCULAR:-

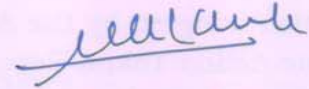
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25th October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

They are informed that the recommendations made by the Board of Studies in Commerce at its meeting held on 28th February, 2018 have been accepted by the Academic Council at its meeting held on 5th May, 2018 vide item No. 4.48 and that in accordance therewith, the revised syllabus as per the (CBCS) for the T.Y.B.Com. (Sem. V & VI), has been brought into force with effect from the academic year 2018-19, accordingly. (The same is available on the University's website www.mu.ac.in).

MUMBAI – 400 032

14th June, 2018

To



(Dr. Dinesh Kamble)
I/c REGISTRAR

The Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty. (Circular No. UG/334 of 2017-18 dated 9th January, 2018.)

A.C./4.48/05/05/2018


No. UG/21 -A of 2018

MUMBAI-400 032

14th June, 2018

Copy forwarded with Compliments for information to:-

- 1) The I/c Dean, Faculty of Commerce & Management,
- 2) The Chairman, Board of Studies in Commerce,
- 3) The Director, Board of Examinations and Evaluation,
- 4) The Director, Board of Students Development,
- 5) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 6) The Co-Ordinator, University Computerization Centre,



(Dr. Dinesh Kamble)
I/c REGISTRAR

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
Bachelor of Commerce Programme
at
Third Year
Semester V and VI
Under Choice Based Credit, Grading and
Semester System**

To be implemented from Academic Year 2018-2019

Faculty of Commerce

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses		1A	Discipline Specific Elective(DSE) Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
3	Commerce V	03	3	Commerce VI	03
4	Business Economics V	03	4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
5 & 6	**Any two courses from the following list of the courses	03+03	5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20	Total Credits		20

<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</i>		<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</i>	
Group A: Advanced Accountancy			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
Group B: Business Management			
1	Business Management Paper - I	1	Business Management Paper - III
2	Business Management Paper - II	2	Business Management Paper - IV
Group C: Banking and Finance			
1	Banking and Finance Paper - I	1	Banking and Finance Paper - III
2	Banking and Finance Paper - II	2	Banking and Finance Paper - IV
Group D: Commerce			
1	Commerce Paper - I	1	Commerce Paper - III
2	Commerce Paper - II	2	Commerce Paper - IV
Group E: Quantitative Techniques			
1	Quantitative Techniques Paper - I	1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - II	2	Quantitative Techniques Paper - IV
Group F: Economics			
1	Economics Paper - I	1	Economics Paper - III
2	Economics Paper - II	2	Economics Paper - IV
Note: Group selected in Semester V will continue in Semester VI			

**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)		**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1	Trade Unionism and Industrial Relations Paper - I	1	Trade Unionism and Industrial Relations. Paper - II
2	Computer systems & Applications Paper -I	2	Computer systems & Applications Paper - II
3	Export Marketing Paper - I	3	Export Marketing Paper - II
4	Marketing Research Paper - I	4	Marketing Research Paper - II
5	Investment Analysis and Portfolio Management Paper - I	5	Investment Analysis and Portfolio Management Paper - II
6	Transport Management Paper - I	6	Transport Management Paper - II
7	Entrepreneurship& M.S.S.I. Paper - I	7	Entrepreneurship& M.S.S.I. Paper - II
8	International Marketing Paper - I	8	International Marketing Paper - II
9	Merchant Banking Paper - I	9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - I	10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - I	11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - I	12	Purchasing & Store keeping Paper - II
13	Insurance Paper - I	13	Insurance Paper - II
14	Banking Law & Practice Paper - I	14	Banking Law & Practice Paper - II
15	Regional Planning Paper - I	15	Regional Planning Paper - II
16	Rural Marketing Paper - I	16	Rural Marketing Paper - II
17	Elements of Operational Research Paper- I	17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - I	18	Psychology of Human Behaviour at work Paper - II
Note: Course selected in Semester V will continue in Semester VI			

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce V	03
4	Business Economics V	03
2	<i>Ability Enhancement Courses (AEC)</i>	
5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)	
Group A: Advanced Accountancy	
1	Financial Accounting and Auditing VII - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting
Group B: Business Management	
1	Business Management Paper - I
2	Business Management Paper - II
Group C: Banking and Finance	
1	Banking and Finance Paper - I
2	Banking and Finance Paper - II
Group D: Commerce	
1	Commerce Paper - I
2	Commerce Paper - II
Group E: Quantitative Techniques	
1	Quantitative Techniques Paper - I
2	Quantitative Techniques Paper - II
Group F: Economics	
1	Economics Paper - I
2	Economics Paper - II

**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)	
1	Trade Unionism and Industrial Relations Paper - I
2	Computer systems & Applications Paper -I
3	Export Marketing Paper - I
4	Marketing Research Paper - I
5	Investment Analysis and Portfolio Management Paper - I
6	Transport Management Paper - I
7	Entrepreneurship& M.S.S.I. Paper - I
8	International Marketing Paper - I
9	Merchant Banking Paper - I
10	Direct & Indirect Taxation Paper - I
11	Labour Welfare & Practice Paper - I
12	Purchasing & Store keeping Paper - I
13	Insurance Paper - I
14	Banking Law & Practice Paper - I
15	Regional Planning Paper - I
16	Rural Marketing Paper - I
17	Elements of Operational Research Paper- I
18	Psychology of Human Behaviour at work Paper - I

**Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

1. Financial Accounting and Auditing VII -

Financial Accounting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
	Total	60

Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
3	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

Sr. No.	Modules / Units
4	Investment Accounting (w.r.t. Accounting Standard- 13)
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>
5	Ethical Behaviour and Implications for Accountants
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>

**Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

2. Financial Accounting and Auditing Paper-VIII:

Cost Accounting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
	Total	60

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt’s Task
4	Overheads
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note- Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
5	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.

**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**1. Business Management Paper-III:
Management and Organization Development**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Planning	15
3	Organizing as a Managerial Function	15
4	Staffing	15
Total		60

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • Management – Definition and Characteristics • Management – as Science, art and profession – Levels of management and management skills • Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era. • Functions of Management in a typical business organisation
2	Planning
	<ul style="list-style-type: none"> • Planning, forecasting, decision making and problem solving • Nature, characteristics, merits and limitations of planning. • Classification and components of plans • Essentials of a good plan and planning process • Management by objectives (MBO) – Importance and relevance
3	Organizing as a Managerial Function
	<ul style="list-style-type: none"> • Definition and Principles • Departmentalisation • Formal organisations – Functional, SBU, Matrix, Committees • Informal organisations – Relevance and Importance • Authority, responsibility, accountability and span of control • Organizational hierarchy – charts • Delegation of authority and decentralization • Emergence of virtual organisation – merits and limitations
4	Staffing
	<ul style="list-style-type: none"> • Importance of human resource in organisations • Estimation of human resource requirements • Human Asset Accounting • Job Analysis • Recruitment and selection • Training and Development • Performance Appraisal

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**2. Business Management Paper-V:
Financial Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	11
2	Study of Financial Statements	11
3	Ratio Analysis	12
4	Sources of Finance and Cash Flow Analysis	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Financial Management
	<ul style="list-style-type: none"> • Definition, nature and functions of financial management • Objectives of financial management • Importance of financial management and limitations. • Preparation of financial Statements adhering to current statutory requirements.
2	Study of Financial Statements
	<ul style="list-style-type: none"> • Objectives of financial statement analysis and interpretation • Steps involved in the analysis of financial statements • Comparative Statements • Common Size Statements • Trend Analysis
3	Ratio Analysis
	<ul style="list-style-type: none"> • Ratio Analysis – Meaning and objectives and Classification of Ratios- Traditional classification, functional classification and classification from the point of view of users • Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock-Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio • Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio. • Combined Ratios - Return on Capital Employed, Return on Proprietors’ Funds, Return on Equity Share Capital, Debtors’ Turnover Ratio (Debtors’ Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio • Importance and limitations of Accounting Ratios
4	Sources of Finance and Cash Flow Analysis
	<ul style="list-style-type: none"> • Classification of sources of finance with reference to period , ownership and source of generation • Internal and external financing including choice of financial instruments • Cash Flow Statement – Meaning and Classification • Uses of Cash Flow statement • Preparation of Cash Flow Statement – Direct and Indirect

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**1. Banking and Finance Paper - I:
Central Banking**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Financial System	15
2	Financial Markets in India	15
3	Commodity Market	15
4	Derivatives Market	15
Total		60

Sr. No.	Modules / Units
1	Indian Financial System
	<p>A) Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates.</p> <p>B) Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services.</p>
2	Financial Markets in India
	<p>A) Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms</p> <p>B) Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market.</p> <p>C) Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE.</p> <p>D) Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA , Green Shoe Option, Issue of Bonus shares, Right Shares, Sweat Equity shares, ESOP.</p> <p>E) Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments</p>
3	Commodity Market
	<ul style="list-style-type: none"> • Introduction to commodities market - Meaning History & origin, Types of commodities traded, • Structure of commodities market in India, • Participants in commodities market, Trading in commodities in India(cash & derivative segment), • Commodity exchanges in India & abroad • Reasons for investing in commodities.
4	Derivatives Market
	<ul style="list-style-type: none"> • Introduction to Derivatives market- Meaning, History & origin, • Elements of a derivative contract, • Factors driving growth of derivatives market, • Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market, • Current volumes of derivative trade in India, • Difference between Forwards & Futures

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**2. Banking and Finance Paper - II:
Financial Reporting Analysis**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Final Accounts of Banking Company	16
2	Final Accounts of Insurance Company	12
3	Preparation of Final Accounts of Companies	12
4	Cash Flow Analysis & Ethical Behavior and implications for accountants	12
5	Introduction to IFRS	08
	Total	60

Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	Final Accounts of Insurance Company
	<p>(a) Preparation and presentation of Corporate Final Accounts for Insurance Companies</p> <p>(b) Final Accounts in accordance with Insurance Legislation.</p> <p>(c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. <p>Any other adjustments as per the prevailing accounting standard.</p>

Sr. No.	Modules / Units
4	Cash Flow Analysis as per AS 3 (Indirect Method Only) Ethical Behaviour and implications for accountants
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>
5	Introduction to IFRS
	<p>IFRS 1- First time Adoption of International Financial Reporting Statements Objective, Scope, Definitions, First IFRS financial statements, Recognition and measurement, Comparative information, Explanation of transition to IFRS, Reconciliations, Interim financial reports, Designation of financial assets or financial liabilities, Use of fair value as deemed cost, Use of deemed cost, Exceptions to retrospective application of other IFRS, Exemptions for business combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p>IFRS2- Share Based Payment – Objective, Scope, Definitions, Recognition, Equity settled share based payment transactions, Transactions in which services are received, Treatment of vesting conditions, Expected Vesting Period, Determining the fair value of equity instruments granted, Modifications of terms and conditions, Cancellation, Cash settled share based payment transactions, Share based payment transactions in which the terms of the arrangement provide the counterparty with a choice of settlement, Share based payment transactions in which the terms of the arrangement provide the entity with a choice of settlement, Share based payment transactions among group entities (2009 Amendments)</p> <p>Disclosure.</p>

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**1. Commerce Paper - I:
Management of Service Industry**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Service Industry	15
2	Tourism and Hospitality Industry	15
3	Transport Industry	15
4	Health Care Industry	15
Total		60

Sr. No.	Modules / Units
1	Introduction to Service Industry
	Services-Concept- characteristics –classification-significance- importance of relationship marketing in services- technology and its impact on service industry- role of service industry in economic development- career opportunitie
2	Tourism and Hospitality Industry
	Tourism Industry- significance- challenges- types of Tourism products-Present scenario of travel and tourism in India- Future prospects- Government’s Tourism policy- Role /functions of Indian Tourism Development Corporation and Maharashtra Tourism Development Corporation Hospitality Industry- characteristics- classification Restaurants- classification and types of consumers in a restaurant
3	Transport Industry
	Role of transport in economic development- types of transport (road, rail, air & ocean)- merits, demerits & recent trends in each mode
4	Health Care Industry
	Features- types of health care services- major inputs of health care industry- role of Corporates & Government in health care sector- emerging trends in health care industry

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**2. Commerce Paper - II:
Commercial Administration**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction and Orientation to Commercial Administration	15
2	Office Layout and Equipments	15
3	Office Communication	15
4	Information Management and Records	15
Total		60

Sr. No.	Modules / Units
1	Introduction and Orientation to Commercial Administration
	Commercial Administration: Meaning, nature and importance of Commercial Administration in business activity- role and functions of a commercial office- administrative structure of a commercial office- abilities, skills and attributes of office manager.
2	Office Layout and Equipments
	Office layout- Meaning, importance and types of office layout (enclosed or cellular/modular/ virtual etc.)- factors determining office layout- ergonomics with respect to comfort, health & safety Office equipments- various types of office equipments-functions of office equipments- types and uses of various office stationery-Role of IT in office administration
3	Office Communication
	Communication: Various channels of office communication- factors affecting selection of communication channels communication flows(upward/downward/vertical/horizontal/diagonal/grapevine)- barriers to effective communication- methods for intra firm communication- role of front office in communication with external stakeholders
4	Information Management and Records
	Information Management: Meaning and characteristics of information management- types of records to be maintained- characteristics of effective record management system- methods of classification of records-methods and procedures for managing inactive files- duties of record management Department.

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce - V
Marketing**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing • Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance • Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> • Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity • Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM • Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance • Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	<ul style="list-style-type: none"> • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

4. Business Economics - V

Macro Economic Aspects of India

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
Total		45

Sr. No.	Modules / Units
1	Macro Economic overview of India
	<ul style="list-style-type: none"> • Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. • Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period
	<ul style="list-style-type: none"> • National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments
3	The Industry And Service Sector During Post Reform Period
	<ul style="list-style-type: none"> • Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control. • Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry
4	Banking and Financial Market
	<ul style="list-style-type: none"> • Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Trade Unionism	12
2	Functions of Trade Unions	12
3	Leadership ideology, Recognition, Registration and administration of trade union	11
4	ILO- Objectives, Principles and Organs	10
Total		45

Sr. No.	Modules / Units
1	Trade Unionism
	Meaning, Scope, Significance and Objectives, Structure of trade unions in India. New Role of Trade Union in the context of globalization
2	Functions of Trade Unions
	<ul style="list-style-type: none"> • Functions of trade unions with respect to: <ul style="list-style-type: none"> i) Wages ii) Labour welfare iii) Training and education iv) Social security) Awareness of social responsibility vi) Environmental awareness. • Problems of trade unions, Industrial dispute – causes of industrial disputes
3	Leadership ideology, Recognition, Registration and administration of trade union
	<ul style="list-style-type: none"> • Impact of recession and globalization on trade unions in India. • Problems of employees and need of trade unions in Information and Communication Industry.
4	ILO- Objectives, Principles and Organs
	<p>ILO- Objectives, principles and organs. Impact of ILO on Indian trade union movement.</p> <ul style="list-style-type: none"> • Workers participation in management – concept, pre-requisites, forms & levels of participation, benefit of workers Participation in Management • Women’s participation in trade union activities.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
Total		45

Sr. No.	Modules / Units
1	<p data-bbox="320 185 954 219">Data Communication, Networking and Internet</p> <p data-bbox="320 230 1401 297">a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="320 309 807 342">b) Network Basics and Infrastructure</p> <ul data-bbox="360 353 1401 622" style="list-style-type: none"> • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers. • Network Protocols – TCP/IP, OSI Model. <p data-bbox="320 633 472 667">c) Internet</p> <ul data-bbox="360 678 1401 1014" style="list-style-type: none"> • Definition, Types of connections, sharing internet connection, Hot Spots. • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. • Cyber Crime, Hacking, Sniffing, Spoofing
2	<p data-bbox="320 1037 611 1070">Database and MySQL</p> <p data-bbox="320 1081 1401 1149">a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="320 1160 1401 1608">b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<p data-bbox="320 1630 611 1664">Database and MySQL</p> <p data-bbox="320 1675 1401 1809">a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.</p> <p data-bbox="320 1821 1401 1888">b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p data-bbox="320 1899 1401 2022">c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

Sr. No.	Modules / Units
4	Spread Sheet
	<p>a) Creating and Navigating worksheets and adding information to worksheets</p> <ul style="list-style-type: none"> Types of data, entering different types of data such as texts, numbers, dates, functions. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. <p>b) Multiple Spreadsheets</p> <ul style="list-style-type: none"> Adding, removing, hiding and renaming worksheets. Add headers/Footers to a Workbook. Page breaks, preview. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). <p>c) Functions</p> <ul style="list-style-type: none"> Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE <p>d) Data Analysis</p> <ul style="list-style-type: none"> Sorting, Subtotal. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Note :

- Theory 03 lectures per week.
- Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- 10 Practical's are to be completed in each semester.

Semester V

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V
 [Minimum 4 on SQL, 2 on MS-Excel]

❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• Practical Examination Pattern- Semester V

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
MS-Excel 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Export Marketing
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)
2	Global Framework for Export Marketing
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection
3	India's Foreign Trade Policy
	a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ
4	Export Incentives and Assistance
	a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Marketing Research
	a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	Planning Research
	a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	Data Collection
	a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance
4	Data Processing, Analysis, Reporting
	a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials, use of visual aids in research report

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**5. Investment Analysis and Portfolio
Management Paper - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Portfolio Management – An Introduction	09
2	Portfolio Analysis and Selection	12
3	Portfolio Revision and Evaluation	12
4	Bond Valuation	12
	Total	45

Sr. No.	Modules / Units
1	Portfolio Management – An Introduction
	<p>A) Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</p> <p>B) Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>C) Investment Environment in India and factors conducive for investment in India.</p>
2	Portfolio Analysis and Selection
	<p>A) Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>B) 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.</p>
3	Portfolio Revision and Evaluation
	<p>A) Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>B) Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>
4	Bond Valuation
	<p>A) Bond Valuation – Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

6. Transport Management Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Transportation Network	11
2	Factors Influencing transport development	11
3	Transportation Planning and Production Management	11
4	Multi Modal Transport System in India	12
Total		45

Sr. No.	Modules / Units
1	Transportation Network
	Definition of transport, Characteristics of transport, various mode of transport network- Air, Surface and Water; public transport and its importance, Element of Transport – way, unit of carriage, motive power, Terminal
2	Factors Influencing transport development
	Factors Influencing transport development: Physical, Economic, Political and Strategic, Concept of connectivity and accessibility, Transport organisation: terminal facilities for different modes, Transport Demand: Direction, Volume and Frequency
3	Transportation Planning and Production Management
	Classification of roads, types of parking, problems due to parking, nature of traffic problem in cities, traffic and environment - Pollution under control certificate agency, cost structure of different transport modes, discriminatory pricing
4	Multi Modal Transport System in India
	Intermodal systems – road/rail/sea; sea/air; road/air; road/rail, sea/rail, sea/road – Inland Container Depot (ICD) & Container Freight Station (CFS) Terminals, Roll-on/Roll-Off Service, Planning of multi modal transport system for Indian cities- Metro Rails, Light Rail Transit (LRT), Sub-Urban Trains, Ring Rail and Monorails, Bus Rapid Transit Systems.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**7. Entrepreneurship and Management of Small
Scale Industries Paper - I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Entrepreneurship	11
2	Entrepreneurial Development	11
3	Entrepreneurial Project Development	11
4	Specialized Focus Areas in Entrepreneurship	12
Total		45

Sr. No.	Modules / Units
1	Introduction to Entrepreneurship
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Need and Significance, Concept of Entrepreneur and Entrepreneurship • Importance, Significance and Growth of Entrepreneurial activity • Classification and Types of Entrepreneurs • Functions of an Entrepreneur <p>Unit-2:</p> <ul style="list-style-type: none"> • Characteristics, Qualities and Competencies of a Successful Entrepreneur – Examples of Successful Indian Entrepreneurs. • Entrepreneurship as a Career - Creating Self-employment through Entrepreneurship • Scope of Entrepreneurship • Meaning, Features, Significance, Concept of Promoters - Types of Promoters <p>Unit-3:-</p> <ul style="list-style-type: none"> • Incentives and Subsidies to Entrepreneurs in India • Meaning, Features, Significance, Concept and Qualities of Intrapreneur – Meaning and • Concept of Intrapreneurship • Measures to Promote Intrapreneurship • Differentiating the Role of: Entrepreneurs and Businessman - Entrepreneurs and Managers - Entrepreneurs and Employees
2	Entrepreneurial Development
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Significance and Concept of Entrepreneurial Development in India • Factors influencing Entrepreneurial Development – Pull and Push Factors • Barriers to Entrepreneurship • Managing the Problems faced by Entrepreneurs - Measures/Suggestions to Overcome Barriers to Entrepreneurship, Start up India-Make in India. <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship • Factors influencing Entrepreneurial Development and Motivation • Role of Psychological, Social and Cultural factors in Entrepreneurial Development • Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter <p>Unit-3:-</p> <ul style="list-style-type: none"> • Need and Significance of Entrepreneurial Education and Training • Meaning, Concept & Areas of Entrepreneurship Development Programme (EDP) • Role of Entrepreneurial Development Programme (EDP) and Training Centers in India • Role of Entrepreneurial Development Institutes in India such as MSME-DI Mumbai, EDI Ahmedabad, MITCON, MCED, NIESBUD toward Entrepreneurial Development in India

Sr. No.	Modules / Units
3	Entrepreneurial Project Development
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Steps in Setting-up of an Entrepreneurial Venture • Idea Generation – Sources and Methods • Identification and Classification of Ideas • Meaning and Concept of Environment Scanning, SWOT Analysis and SWOT Matrix <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning and Concept of Project Formulation • Meaning, Concept and Importance of Project Planning - Preparation of Project (Business) Plan -Points to be considered in Project Planning • Components of an ideal Business Plan: Market Plan, Financial Plan, Operational Plan, and HR Plan • Meaning and Concept of Project Report - Significance of Project Report - Contents of Project Report <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Significance and Concept of Project Appraisal • Aspects and Methods of Project Appraisal: Economic Oriented Appraisal, Financial Appraisal, Market Oriented Appraisal, Technological Feasibility, Managerial Competency • Meaning, Concept, Significance and Importance of Feasibility Study • Types and Different Areas of Feasibility Study
4	Specialized Focus Areas in Entrepreneurship
	<p>Unit-1:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Role and Importance of Women Entrepreneurs • Problems faced by Women Entrepreneurs and Need for Promotion and Assistance • Measures/Suggestions to Overcome the Problems faced by Women Entrepreneurs • Agencies Supporting and Promoting Women Entrepreneurs- Stand up India. <p>Unit-2:-</p> <ul style="list-style-type: none"> • Meaning, Features, Concept, Role and Importance of Rural Entrepreneurs • Problems faced by Rural Entrepreneurs and Need for Promotion and Assistance • Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs • Agencies Supporting and Promoting Rural Entrepreneurs <p>Unit-3:-</p> <ul style="list-style-type: none"> • Meaning, Features, Role and Importance, Concept of Social Entrepreneurship • Differentiating Role of Social Entrepreneurship and NGOs • Problems faced by Social Entrepreneurs and Need for Promotion and Assistance – Suggestions to Overcome the Challenges faced by Social Entrepreneurs • d. Examples of Social Entrepreneurship in India

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

8. International Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to International Marketing	12
2	Product Decisions in International Marketing	11
3	Finance and Pricing Decisions In International Marketing	11
4	International Marketing Environment	11
Total		45

Sr. No.	Modules / Units
1	Introduction to International Marketing
	<ul style="list-style-type: none"> a. International Marketing- Features, Importance and scope of International Marketing. Domestic Marketing & International Marketing. b. Motivating Factors for International Marketing, Problems in International Marketing, Challenges faced by Indian Exporter in International Market. c. International Marketing Research – Need & importance, Scope & complexities, International Marketing Information System- Concept, Importance and Components.
2	Product Decisions in International Marketing
	<ul style="list-style-type: none"> a. Product-Product Mix, International Product Life Cycle, New Product Development steps. b. Branding – Factors affecting International branding, Importance, Types. c. Labeling, Marking & Packaging – Essential of Good Packaging in International Marketing, Importance of Labeling, Marking & Packaging.
3	Finance and Pricing Decisions In International Marketing
	<ul style="list-style-type: none"> a. Export Finance-, Types, Features, Procedure for obtaining export finance. b. Export Financial Institutions-Role and Functions of Commercial Banks, EXIM, SIDBI, ECGC Cover. c. Pricing – Factors determining pricing in International Marketing, quotations including INCO terms (Sums / Practical Problems) Pricing strategies in International Marketing.
4	International Marketing Environment
	<ul style="list-style-type: none"> a. International Marketing Environment- ,Components of International Marketing Environment (Eco, Social, Cultural, Legal & regulatory environment) b. Trade barriers – Types (Tariff and Non-Tariff Barriers), trading blocs (EU, SAARC, ASEAN). c. International Forums – WTO -Role/ Functions, Agreements (TRIMS, TRIPS, GATS, AOA, AOT), IMF, IBRD, BRICS- Role/ Functions.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

9. Merchant Banking Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Merchant Banking	11
2	Capital Funds	11
3	Issue Management Process	11
4	Issue Management & Due Diligence	12
Total		45

Sr. No.	Modules / Units
1	Merchant Banking
	<p>Merchant Banking and Financial Services: Introduction, Concept of merchant banking, Financial system in India and Development of merchant banks and regulations in India.</p> <p>Underwriting and Brokerage - Different roles played by underwriters and brokers in issue management and their responsibilities</p>
2	Capital Funds
	<p>Raising Capital from International Markets - Needs of Indian companies for raising funds from foreign markets, Usage of Euro issue, Evaluation of various types of depository receipts - American Depository Receipts, Global Depository Receipts, FCCBs and FCEBs.</p>
3	Issue Management Process
	<p>The process of issue management and merchant banker's role in it, The appointment of SEBI registered intermediaries and other intermediaries, The process of filing of offer document by the issuer with SEBI and the ROC with the help of the lead Merchant Banker, List of the documents to be submitted before opening of the issue, Copy of agreement between the Issuer and Merchant Banker, Certificate of compliance stating compliance of conditions, Due diligence certificate while registering DRHP/ Red Herring Prospectus/ prospectus with the ROC/ final post issue report, The type of In-Principle Approval from recognized stock exchanges for initial public issues as well as in the case for rights and further public offerings, the allotment, refund and payment of interest.</p>
4	Issue Management & Due Diligence
	<p>The general obligations of Intermediaries with respect to Public Issues and Rights Issue, The pricing in preferential issue, The pricing and restrictions on allotment of Qualified Institutional Placement, The pre-issue advertisement for rights issue, Utilization of funds raised through rights issue and the manner of disclosures in the offer document, The procedure for Institutional Placement Programme w.r.t Offer Document Pricing and Allocation/Allotment Restrictions, Minimum number of allottees, Restrictions on size of the offer, Period of subscription and display of demand, Transferability of eligible securities, The procedure for issue of Indian Depository Receipts (IDRs) w.r.t Eligibility Conditions for issue of IDR, Minimum Subscription Filing of Draft Prospectus, Due diligence Certificate, Payment of Fees and Issue of advertisements for IDR, Post Issue Reports, Undersubscribed Issue Finalisation of basis of allotment, The importance of due diligence, The role of external parties in the due diligence process and List of due diligence documents.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
	Total	45

Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

11. Labour Welfare and Practice Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Labour welfare	15
2	Labour Legislations in India	10
3	Agencies of Labour welfare	10
4	Industrial Hygiene & Occupational Health	10
Total		45

Sr. No.	Modules / Units
1	Labour welfare
	<ul style="list-style-type: none"> • Meaning, Definition, Scope, Objective & Theories of Labour welfare. • Evolution of Labour Welfare in India. • Provisions for Labour welfare content in the Constitution of India (including Articles 41,42,43.....factories Act 1948, ESI Act 1948, Workmen’s Compensation Act 1923)
2	Labour Legislations in India
	<ul style="list-style-type: none"> • Labour Welfare Facilities • National Commission on Labour and Labour Welfare • Labour Laws of the Elimination of Child Labour
3	Agencies of Labour welfare
	<ul style="list-style-type: none"> • Agencies of Labour welfare in India (Central govt. , State govt., Employers & Trade-Unions) • Labour Welfare Officer: role and functions. • Labour Administration in India
4	Industrial Hygiene & Occupational Health
	<ul style="list-style-type: none"> • Industrial hygiene & Occupational Health • Industrial accidents – causes & prevention. • Occupational diseases & Statutory Provisions, Fatigue, Frustration, Absentism

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2. Ability Enhancement Courses (AEC)

12. Purchasing and Store Keeping Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Material Management and Material Requirement Planning	12
2	Materials Research & 'E' Material management	11
3	Scientific Purchasing	11
4	Purchase procedure	11
Total		45

Sr. No.	Modules / Units
1	Material Management and Material Requirement Planning
	<p>a. Material Management – Definition, Concept, Importance, Objectives, Functions, Scope, Responsibilities of material manager, Interdepartmental relationship.</p> <p>b. Materials budget – Purpose, Procedures & Factors.</p> <p>c. Material Requirement Planning – Concept, Need, Objectives and Factors affecting MRP.</p>
2	Materials Research & 'E' Material management
	<p>a. Material Research – Meaning, Definition, Need, Importance, Scope & Functions.</p> <p>b. 'E' Material Management – Concept, Application & Operation, Uses & Advantages, Classes/ Types of materials.</p> <p>c. Coding and Standardization – Nature, Methods and Advantages of Codification, Standardization – Nature & Importance.</p>
3	Scientific Purchasing
	<p>a. Purchase Department - Types of Buyers/ Consumers, Personality traits for Purchase executives/ Manager-qualities & qualification, Functions of Purchase department, Records maintain by Purchase department</p> <p>b. Scientific Purchasing - Meaning, Importance, Objectives & Principles, Purchase policies-Centralized vs decentralized purchasing.</p> <p>c. Suppliers – Sources of supplier, Selection of Suppliers – Methods, Vendor rating & Vendor development.</p>
4	Purchase procedure
	<p>a. Purchase procedure - Make or Buy or Import decision, Buyer & Seller relationship – Techniques, Ethics in Buying – Principles, Purchase methods, Documentation.</p> <p>b. National purchase Procedure – Steps/procedure, Purchase requisition, quotations – types, Invoice – Types and different Methods of payment settlement, Legal aspect of contract- Contents and Clauses.</p> <p>c. International Purchase Procedure – Need, Indent house / firm – Functions & Services offered by Indent house, Steps/Procedure of Importing, Documentations, Emerging trends in purchasing.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

13. Insurance Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Risk Management	11
2	Insurance	11
3	Insurance Market	11
4	Insurance Regulation	12
Total		45

Sr. No.	Modules / Units
1	Risk Management
	<ul style="list-style-type: none"> a. Risk - Concept, different types of risks - actual and consequential losses b. Risk Management- Management of risks – Concept and Methods, loss minimization techniques c. Insurance Terminology: Common terms used in insurance - terms common to both life and non-life insurance - terms as specific to life and non-life insurance
2	Insurance
	<ul style="list-style-type: none"> a. Insurance – Concept, Nature of insurance, evolution of insurance, Different Types of insurance –importance of insurance, Insurance contract – Concept and Terms of an insurance contract b. Fundamental principles of insurance contract – principle of insurable interest, principle of indemnity, principle of subrogation, principle of contribution, principle of disclosure of all relevant information, principle of utmost good faith. Relevance of proximate cause c. Policy documents: Importance of a policy document, Format of a policy document
3	Insurance Market
	<ul style="list-style-type: none"> a. Insurance Market- Various Constituents of Insurance Market, operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists b. Insurance customers – different customer needs -importance of understanding customers – customer mind-sets’ - customer satisfaction - customer behaviour at purchase point - customer behaviour at the time of claim. c. Ethics in Insurance – concept and importance of ethical behaviour
4	Insurance Regulation
	<ul style="list-style-type: none"> a. Role of regulators – IRDA – Role, functions and importance b. Management of risk by individuals – management of risk by insurers – fixing of premiums, how insurance takes care of unexpected eventualities. c. Reinsurance – Concept and its importance for insurers - role of insurance in Economic development and social security - contribution of insurance to the society. Double Insurance

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**14. Banking Law and Practice Paper - I
Central Banking**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	An Overview of Central Banking	09
2	RBI as the Central Bank of India	09
3	Supervisory Role of RBI	09
4	Central Banking in other Countries	09
5	Central Banking in the Cyber World	09
	Total	45

Sr. No.	Modules / Units
1	An Overview of Central Banking
	<p>Overview: Concept of Central Banking – Institutional Growth of Central Banking – The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals – Inflation Targeting – Exchange Rate Targeting – Money Supply Targeting – Money-Growth Targeting – Viable Alternatives to Central Bank – Central Banking in India.</p> <p>Contemporary Issues- Autonomy and Independence- credibility, accountability and transparency of a central bank</p>
2	RBI as the Central Bank of India
	<p>Policy Framework for RBI: Organizational Framework – Operational Framework – Role as a Central Banker – Promotional Role of RBI – Regulatory Role of RBI.</p> <p>RBI and Monetary Policy: Macroeconomic Policies: Objectives – What is a Monetary Policy? – Goals, Targets and Instruments – Monetary Policy in India.</p> <p>A Brief Overview of Fiscal Policy- Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p>
3	Supervisory Role of RBI
	<p>Regulation and Supervision: Need for Regulation and Supervision – Banking Regulation Act, 1949 – Banking Regulation and Supervision – Functions of the Department of Supervisory – Regulations Review Authority – Unified Regulator v/s Multiple Regulators.</p> <p>RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System- Introduction- Functions- Characteristics of Financial System- Role of RBI in regulating Financial System and Financial Sector Reforms</p>
4	Central Bank in other Countries
	<p>Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China</p> <p>Interconnectivity of Central Banks with Other International Financial Institutions- ADB- IMF- World Bank- BIS- Objectives- Role and Functions</p>
5	Central Banking in Cyber World:
	<p>E Banking, E money, IT induced Changes and Monetary Policy, E payments, Risks in the New IT ERA, Impact of IT, Globalization and Central Banks.</p>

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2. Ability Enhancement Courses (AEC)

15. Regional Planning Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development	15
2	Factors Determining Regional Planning	10
3	Problems in India	10
4	Human and Environmental Impacts	10
Total		45

Sr. No.	Modules / Units
1	Development
	<ul style="list-style-type: none"> • Development: Meaning – Growth versus Development • Factors promoting development of resources, infrastructure, technology, culture – diversities & disparities & need for balanced growth. • Concept and Nature of Planning, need for planning of region
2	Factors Determining Regional Planning
	<ul style="list-style-type: none"> • Factors determining regional planning Area versus regions, formal functional & problem regions – utility of these concepts in identifying regions for planning. • National versus regional planning- Regional hierarchy & Multi-level planning
3	Problems in India
	<ul style="list-style-type: none"> • Regional Problem in India- varying levels of development- causative factors • Problems characterizing development-potential, declining • Backward and ecologically sensitive regions examples-Inter related nature of regional problem.
4	Human and Environmental Impacts
	<ul style="list-style-type: none"> • Human and Environmental impacts of regional planning • Rural and Urban planning policy • Rural and Tribal Development Plans.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

16. Rural Marketing Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Rural Marketing	11
2	Rural Consumer Behaviour	12
3	Marketing Mix – Product and Price in Rural Marketing	11
4	Marketing Mix– Promotion and Distribution in Rural Marketing	11
Total		45

Sr. No.	Modules / Units
1	Rural Marketing
	<ul style="list-style-type: none"> a. Rural Marketing-Concept, Nature, Scope, Significance of Rural Marketing b. Factors contributing to Growth of rural markets, e-rural marketing, growing importance of rural marketing, challenges in rural marketing c. Components and classification of Rural markets, Rural Marketing Information System
2	Rural Consumer Behaviour
	<ul style="list-style-type: none"> a. Rural Consumer behaviour-features, Rural Market VS Urban Market, Lifestyle of rural consumer, Classification of rural consumers, factors influencing consumer behaviour b. Rural Marketing Research- Significance, Tools of marketing research for rural marketing c. FMCG sector in Rural India-concept and classification of consumer goods
3	Marketing Mix – Product and Price in Rural Marketing
	<ul style="list-style-type: none"> a. Potential and size of the Rural Markets, Marketing mix for rural marketing b. Product Strategy - Product mix Decisions - Competitive product strategies for rural markets, importance of Branding, Packaging and Labelling in rural marketing c. Pricing strategy – pricing objectives, pricing policies, innovative pricing methods for rural markets
4	Marketing Mix– Promotion and Distribution in Rural Marketing
	<ul style="list-style-type: none"> a. Promotion strategy - appropriate media - Designing right promotion mix – promotional campaigns b. Distribution - Logistics Management - Problems encountered, Channels for rural markets, selection of appropriate channels- Factors c. New approaches and strategies to reach out rural markets

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

17. Elements of Operational Research Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Operation Research	10
2	Replacement Theory	05
3	Linear Programming Problems (LPP)	15
4	Transportation Problem	15
Total		45

Pre-requisites: *Use of Normal Distribution in finding Probabilities. Concept of present value of money. Application of derivatives to obtain minima of Cost functions*

Sr. No.	Modules / Units
1	Introduction to Operation Research and Replacement Theory
	Introduction: Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.
2	Replacement Theory
	Replacement Theory: Replacement Models for items that deteriorate with time assuming value money i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.
3	Linear Programming Problems (LPP)
	Mathematical Formulation of LPP . Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.
4	Transportation Problem
	Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	What is Organizational Behaviour?	11
2	Attitudes and Job Satisfaction	11
3	Motivation Concepts	12
4	Leadership	11
Total		45

Sr. No.	Modules / Units
1	What is Organizational Behaviour?
	<ul style="list-style-type: none"> a) The importance of interpersonal skills b) What managers do - management functions, roles, and skills c) Defining organizational behaviour; Disciplines that contribute to the OB field d) Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with “temporariness”; helping employees balance work–life conflicts; creating a positive work environment; improving ethical behaviour
2	Attitudes and Job Satisfaction
	<ul style="list-style-type: none"> a) Attitudes - Main components of attitudes; Major Job Attitudes b) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace
3	Motivation Concepts
	<ul style="list-style-type: none"> a) Defining Motivation; 4 early theories of motivation b) Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory
4	Leadership
	<ul style="list-style-type: none"> a) What is Leadership? Trait theories, Behavioural theories b) Contingency Theory – The Fiedler Model c) Charismatic Leadership and Transformational Leadership - Key characteristics of a charismatic leader; characteristics of transactional leaders; characteristics of transformational leaders d) Leading for the future: Mentoring

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Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing VII- Financial Accounting
<ul style="list-style-type: none"> • Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. • Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. • R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi • Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers • Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing VIII- Cost Accounting
<ul style="list-style-type: none"> • Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall • Management Accounting by Khan and Jain, Tata McGraw Hill • Practical Costing by P C Tulsian, Vikas New Delhi • Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi • Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. • A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. • Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann • 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 Jawahar Lal 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 • 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 • Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. • Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
Discipline Specific Elective (DSE) Courses
Group B: Business Management
1. Business Management Paper I
<ul style="list-style-type: none"> • Essentials of Management by Koontz and Wehrich / McGraw Hill • Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi • Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors. • Guide to Management Ideas by Tim Hindle, The Economist • Principles of Management by Terry G.R. AITBS • Business Organization and Principles of Management by Dutta Chowdury, Central Education

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- *Principles of Management*, Tripathi P.C. Tata McGraw Hill, New York
- *Management Theory and Practices* by Dale, Ernest / McGraw Hill, New York.
- *Practice of Management* by Peter Drucker / Allied Publisher, New Delhi
- *Management* by Ricky W Griffin / Houghton Mifflin Company
- *Management* by Gary Dessler / Prentice Hall
- *Management* by Stephen Robbins, Mary Coulter / Prentice Hall
- *Management* by James Stoner, Edward Freeman / Prentice Hall
- *Time Management* by Roberta Roesch, Tata Mc Graw Hill
- *Time Management* by Marc MANCINI, Tata Mc Graw Hill

2. Business Management Paper II

- *Fundamentals of Financial Management*(5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Financial Management – Analytical and Conceptual Approach* (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
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- *Fundamentals of Financial Management – problems and solutions* (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

1. Banking and Finance Paper- I Financial Markets

- Khan M.Y, *Financial Services*, Mc Graw Hill Education.
- Dr.S. Gurusamy, *Financial Services*, Vijay Nicole Imprints.
- E. Gordon and K. Natarajan – *Financial Markets and Services*
- Niti Chatnani- *Commodity markets* McGraw Hill Publication
- S. Kevin, - *Commodities & financial derivatives* PHI Learning Pvt Ltd

2. Banking and Finance Paper- II Financial Reporting Analysis

- Ashish K. Bhattacharyya – “*Financial Accounting for Business Managers*”, Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta – “*Contemporary Issues in Accounting*”, Kalyani Publishers.
- R. Narayanaswamy – “*Financial Accounting*”, Prentice Hall of India, New Delhi
- Ashok Sehgal – “*Fundamentals of Financial Accounting*”, Taxmann’s Publishers
- IFRS – Dr Ram Mohan Bhawe and Dr Anjali Bhawe

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Discipline Specific Elective (DSE) Courses

Group D: Commerce

1. Commerce Paper I

- *Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.*
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- *Office Management, Pillai R S N, S. Chand Publishers, 2010*
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Discipline Related Elective(DRE) Courses

3. Commerce V

- *Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ*
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4. Business Economics V

- *Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
- *Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
- *Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand & company PVT LTD New Delhi*
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Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper I

- *Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia publishing House, India.*
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- *Data Communication and Networking* -Behrouz A Forouzan
- *Introduction to Computers* – Peter Norton, Tata McGraw Hill
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- *International Marketing Strategy*, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
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- *New Import Export Policy* - Nabhi Publications, 2017
- *P.K. Khurana, Export Management*, Galgotia Publishing Co, New Delhi
- *P.K. Vasudeva, International Marketing-*, Excel Books, fourth edition, New Delhi
- *Paras Ram, Export documentation and procedure A-Z*
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5. Investment Analysis and Portfolio Management Paper I

- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
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9. Merchant Banking Paper I

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- *Systematic approach to Income Tax* by Ahuja & Gupta, Bharat Law Publication
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- *Indirect Taxes* by V.S.Datey, Taxmann
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B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce VI	03
4	Business Economics VI	03
2	<i>Ability Enhancement Courses (AEC)</i>	
5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)	
Group A: Advanced Accountancy	
1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing X - Cost Accounting
Group B: Business Management	
1	Business Management Paper - III
2	Business Management Paper - IV
Group C: Banking and Finance	
1	Banking and Finance Paper - III
2	Banking and Finance Paper - IV
Group D: Commerce	
1	Commerce Paper - III
2	Commerce Paper - IV
Group E: Quantitative Techniques	
1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - IV
Group F: Economics	
1	Economics Paper - III
2	Economics Paper - IV

**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1	Trade Unionism and Industrial Relations Paper - II
2	Computer systems & Applications Paper - II
3	Export Marketing Paper - II
4	Marketing Research Paper - II
5	Investment Analysis Portfolio Paper - II
6	Transport Management Paper - II
7	Entrepreneurship & M.S.S.I. Paper - II
8	International Marketing Paper - II
9	Merchant Banking Paper - II
10	Direct & Indirect Taxation Paper - II
11	Labour Welfare & Practice Paper - II
12	Purchasing & Store keeping Paper - II
13	Insurance Paper - II
14	Banking Law & Practice Paper - II
15	Regional Planning Paper - II
16	Rural Marketing Paper - II
17	Elements of Operational Research Paper - II
18	Psychology of Human Behaviour at work Paper - II

**Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**1. Financial Accounting and Auditing Paper-IX:
Financial Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
	Total	60

Sr. No.	Modules / Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Liquidation of Companies
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Underwriting of Shares & Debentures
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**2. Financial Accounting and Auditing Paper-X:
Cost Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
	Total	60

Sr. No.	Modules / Units
1	Cost Control Accounts
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note- Simple Practical problems based on Marginal Costing excluding decision making
5	Introduction to Standard Costing
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances
6	Some Emerging concepts of Cost accounting
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**1. Business Management Paper-IV
Management and Organization Development**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Directing & Leading	15
02	Co-ordination & Motivation	15
03	Controlling & Information Management	15
04	Contemporary Issues in Management	15
Total		60

Sr. No.	Modules / Units
1	Directing and Leading
	<ul style="list-style-type: none"> • Communication as an important tool for effective direction and leadership • Barriers to Communication • Ethical issues in using social media for communication • Role of a leader in business organisations - qualities of a good leader • Style of leadership • Leadership continuum – developing an effective leader – path goal theory • Transactional and transformational leaders
2	Co-ordination and Motivation
	<ul style="list-style-type: none"> • Co-ordination as essence of management • Co-ordination vs co-operation vs conciliation • Motivation – meaning and importance of motivation • Financial and non-financial motivators • Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.
3	Controlling and information Management
	<ul style="list-style-type: none"> • Definition and steps in controlling. • Strategic and operational controlling techniques. • Requirements of an effective control system. • Flow of information n a typical organisation - Need for managing information. • Designing and developing modern MIS - Introduction to ERP.
4	Contemporary Issues in Management
	<ul style="list-style-type: none"> • Challenges in organisational growth and development - management perspective • Change management • Importance of time management and tools for effective time management • Addressing diversity due to human resource mobility • Conflict management.

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

**2. Business Management Paper-VI
Financial Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Capital Budgeting and Evaluation techniques	11
02	Working Capital Management	11
03	Receivable Management, Cash Management and Marketable Securities	12
04	Basic Principles of Cost Accounting	11
	Total	45

Sr. No.	Modules / Units
1	Capital Budgeting and Evaluation techniques
	<ul style="list-style-type: none"> • Capital Budgeting - Meaning and Importance • Evaluation techniques • Pay-back method and ARR • NPV and Profitability index • Choice of evaluation techniques, uses and limitations
2	Working Capital Management
	<ul style="list-style-type: none"> • Working Capital – Meaning and Importance • Factors determining Working Capital requirements, Working Capital cycle • Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital • Management of Working Capital • Estimation of Working Capital requirement
3	Receivable Management, Cash Management and Marketable Securities Management
	<ul style="list-style-type: none"> • Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation • Control of accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis • Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections • Preparation of Cash Budget • Understanding the role of marketable securities in corporate financial management
4	Basic Principles of Cost Accounting
	<ul style="list-style-type: none"> • Cost Accounting – Meaning, classification of costs and non-cost items • Preparation of Cost sheet • Marginal Costing - Meaning, features, advantages and limitations of marginal costing, • Break Even Analysis • Application of marginal costing

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**1. Banking and Finance Paper-III:
Risk Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Foundations of Risk Management	15
02	Capital markets Risk Management	15
03	Credit Market Risk Management	15
04	Risk Measurement	15
	Total	60

Sr. No.	Modules / Units
1	Foundations of Risk Management
	<ul style="list-style-type: none"> • Basic risk types • The role of risk management • Enterprise Risk Management (ERM) • History of financial disasters and risk management failures • 2007 financial crisis
2	Capital Market Risk Management
	<ul style="list-style-type: none"> • Equity, currencies & commodities markets in India • Introduction to Derivatives • Forward, Future and option contracts • Hedging through Derivatives contract • Fixed-income securities • Fixed-income risk management through derivatives • Rating agencies
3	Credit Market Risk Management
	<ul style="list-style-type: none"> • Introduction, • Information required for evaluation of credit risk, • Procedure for Credit Risk Management, • Credit Lifecycle, • Loan Review Mechanism, • RBI guidelines on Credit Rating Framework in Banks, • Introduction of Basel Norms and calculation of capital adequacy ratio
4	Risk Measurement
	<ul style="list-style-type: none"> • Estimation of volatilities and correlations (application to volatility term structures) Monte Carlo simulations (application to interest rate forecasting) • Linear Value-at-Risk (application to market, credit and operational risk) • Option valuation • Risk-adjusted return on capital (RAROC) & beta calculation • Risk management of derivatives (application to convertible risk) • Interest rates and measures of interest rate sensitivity

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group C: Banking and Finance

**2. Banking and Finance Paper-IV:
Actuarial Analysis in Banking and Insurance**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Probability & Mathematical Statistics	12
02	Models	12
03	Mortality Model	12
04	Contingencies	12
05	Statistical Methods	12
	Total	60

Sr. No.	Modules / Units
1	Probability & Mathematical Statistics
	Concepts of Probability, Bayes' Theorem, Concepts of Random Variable, Probability Distribution, Distribution Function, Expected Value, Variance and Higher Moments, Basic Discrete And Continuous Distributions, Central Limit Theorem, Statistical Inference And Sampling Distribution, Confidence Intervals For Unknown Parameters. Test Hypotheses, Concepts Of Analysis Of Variance
2	Models
	The Principles of Actuarial Modelling., General Principles of Stochastic Processes, Markov Chain, Markov Process., Concept of Survival Models., Estimation Procedures for Lifetime Distributions., Maximum Likelihood Estimators For The Transition Intensities In Models Of Transfers Between States With Piecewise Constant Transition Intensities.
3	Mortality Model
	Binomial Model of Mortality, Derive A Maximum Likelihood Estimator for The Probability of Death, How to Estimate Transition Intensities Depending on Age, Exactly Or Using The Census Approximation., How To Test Crude Estimates For Consistency With A Standard Table Or A Set Of Graduated Estimates, And Describe The Process Of Graduation.
4	Contingencies
	<p>Simple assurance and annuity contracts, means and variances of the present values of the payments under these contracts, assuming constant deterministic interest.</p> <p>Expressions in the form of sums for the mean and variance of the present value of benefit payments under each contract above, in terms of the curtate random future lifetime, assuming that death benefits are payable at the end of the year of death and that annuities are paid annually in advance or in arrear, and, where appropriate, Obtain expressions in the form of integrals for the mean and variance of the present value of benefit payments under each contract above, in terms of the random future lifetime, assuming that death benefits are payable at the moment of death and that annuities are paid continuously, and, where appropriate.</p>
5	Statistical Methods
	<p>Concepts of decision theory, Decision function and a risk function. Apply decision criteria to determine which decision functions are best with respect to a specified criterion. In particular consider the minimax criterion and the Bayes criterion. Calculate probabilities and moments of loss distributions both with and without limits and risk-sharing arrangements.</p> <p>The properties of the statistical distributions which are suitable for modelling individual and aggregate losses. Apply the principles of statistical inference to select suitable loss distributions for sets of claims. Concepts of excesses (deductibles), and retention limits. The operation of simple forms of proportional and excess of loss reinsurance.</p>

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**1. Commerce III:
Management of Service Industry**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Housing and Construction Industry	15
02	Computer Services and e- commerce	15
03	Banking	15
04	Insurance	15
Total		60

Sr. No.	Modules / Units
1	Housing and Construction Industry
	Characteristics- scope- challenges-promotion activities of construction industry- role of co-operative societies and Government schemes- career opportunities
2	Computer Services and e- commerce
	e-commerce- concept-functions- merits & limitations IT enabled services (ITES): features- Business Process Outsourcing: concept- advantages & challenges- Consultancy services: classification & significance
3	Banking
	Types of Banks- functions of a commercial bank-types of banking products-role of RBI- recent trends in Banking- Career opportunities in Banking
4	Insurance
	Concept- importance- types (Life, Fire, Marine & General)- Regulation of Insurance sector: role of Insurance Regulatory and Development Authority of India – Foreign Direct Investment in insurance sector- career opportunities in insurance sector

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group D: Commerce

**2. Commerce IV:
Commercial Administration**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Human Resource Management for office	15
02	Office Services -I	15
03	Office Services -II	15
04	Office Services -III	15
Total		60

Sr. No.	Modules / Units
1	Human Resource Management for office
	Human Resource Management: Meaning, nature and importance of human resource management- scope of HR functions in an office- duties and responsibilities of HR officer- records and information to be maintained with respect to the human resource- important HR legislations in India.
2	Office Services -I
	Reception & hospitality: Role and function of the reception desk- duties and responsibilities of a receptionist, importance of reception. Meetings & Travel Arrangement: meaning and procedure for business meetings- types of meetings- information and services related to travel- procedure for making travel arrangements
3	Office Services -II
	Accounts & financial services: Role and functions of an accounts department/ officer- documents to be prepared by the accounts officer- types of hardware and software used – procedure for making and receiving payments- bank and cash related documents and procedures, digital payments. Sales, marketing and customer care: functions of sales & marketing officer- functions of customer service officer, importance of customer care
4	Office Services -III
	Procurement & dispatch: role and functions of procurement officer- procedure for procurement of materials and services- functions of a dispatch clerk- documents to be maintained with respect to procurement and dispatch Inventory management: meaning and nature of inventory management, functions of inventory management - stock records to be maintained manual and electronic

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

3. Commerce-VI

Human Resource Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Human Resource Management	12
02	Human Resource Development	11
03	Human Relations	11
04	Trends In Human Resource Management	11
Total		45

Sr. No.	Modules / Units
1	Human Resource Management
	<ul style="list-style-type: none"> • Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management • Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques • Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,
2	Human Resource Development
	<ul style="list-style-type: none"> • Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods • Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance • Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.
3	Human Relations
	<ul style="list-style-type: none"> • Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) • Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ • Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	Trends In Human Resource Management
	<ul style="list-style-type: none"> • HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. • Trends in Human Resource Management,; Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. • Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**4. Business Economics-VI
International Economics**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to International Trade	10
02	Commercial Policy	10
03	Balance of payments and International Economic Organization	15
04	Foreign Exchange market	10
	Total	45

Sr. No.	Modules / Units
1	Introduction to International Trade
	<ul style="list-style-type: none"> • Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. • Terms of Trade - Types and Limitations. • Gains from International trade - Offer Curves and Reciprocal Demand.
2	Commercial Policy
	<ul style="list-style-type: none"> • Commercial Trade Policy –Free Trade and Protection – Pros and Cons. • Tariff And Non Tariff Barriers: Meaning, Types and Effects • International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN
3	Balance of payments and International Economic Organization
	<ul style="list-style-type: none"> • Balance of Payment: Meaning, Structure, Types of Disequilibrium. • Causes and measures to correct the disequilibrium in Balance of Payments • WTO- Recent Developments in TRIPS, TRIMS and GATS.
4	Foreign Exchange market
	<ul style="list-style-type: none"> • Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. • Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage. • Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Industrial relations	12
2	Industrial conflicts and its Measures for Prevention and Settlement	12
3	Collective bargaining and Workers Participation in Management	11
4	Industrial relations in Public Sector Multi-nationals, and Co-operative Sector	10
Total		45

Sr. No.	Modules / Units
1	Industrial relations
	<ul style="list-style-type: none"> • Industrial relations: Meaning, Importance, Scope, Role and Impact on Labour Laws legislation, Execution, Employer, Trade Unions and Judiciary • Recommendations of Second National Commission on labour 2002.
2	Industrial conflicts and its Measures for Prevention and Settlement
	<ul style="list-style-type: none"> • Industrial conflicts: Meaning causes and impact. Strike: Meaning, Types & Legal aspects. Concept of lockout. • Measures for prevention and settlement of industrial conflicts- (a) Conciliation (b) Mediation (c) Arbitration (d) Adjudication.
3	Collective bargaining and Workers Participation in Management
	<ul style="list-style-type: none"> • Collective bargaining: concept, principles and importance. Collective bargaining in India. • Workers participation in management- Meaning, Types with reference to India.
4	Industrial relations in Public Sector Multi-nationals, and Co-operative Sector
	<ul style="list-style-type: none"> • Industrial relations in public sector, multi-nationals, and co-operative Sector. • Plant level Industrial relations:- standing orders and grievance procedure. • Work and role of labour welfare officer.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
Total		45

Sr. No.	Modules / Units
1	E – Commerce
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features).
2	Advanced Spread Sheet
	a) Multiple Spread sheets <ul style="list-style-type: none"> • Creating and using templates, Using predefined templates, Adding protection option. • Creating and Linking Multiple Spreadsheets. • Using formulas and logical operators. • Creating and using named ranges. • Creating Formulas that use reference to cells in different worksheets. b) Functions <ul style="list-style-type: none"> • Database Functions LOOKUP, VLOOKUP, HLOOKUP • Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF • String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED
3	Advanced Spread Sheet
	a) Functions <ul style="list-style-type: none"> • Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 • Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL b) Data Analysis <ul style="list-style-type: none"> • Filter with customized condition. • The Graphical representation of data Column, Line, Pie and Bar charts. • Using Scenarios, creating and managing a scenario. • Using Goal Seek • Using Solver • Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)

Sr. No.	Modules / Units
4	Visual Basic
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

Note :

- a) Theory 03 lectures per week.
- b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

Semester VI

Topic	Number of Practical's
Presentation skills	01
Advanced Spread Sheet	06
Introduction to Visual Basic	03

Minimum 6 practical's are to be recorded in the journal in the Semester VI
[Minimum 4 on VB, 2 on Advanced Spread Sheet]

❖ Suggested list of Practical's for Semester VI

1. Preparing a PowerPoint presentation on an E-Commerce website.
2. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet
3. Calculation of Income Tax using Spread Sheet
4. Filtering data and Graphical representation of data using Spread Sheet
5. Using VLOOKUP and HLOOKUP using Spread Sheet
6. Creating and managing a scenario using Spread Sheet
7. Use of Goal Seek and Solver using Spread Sheet

8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

❖ **Scheme of Examination**

Type	Marks	Duration
Theory	75	2½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• **Theory Examination Pattern**

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, (II,III) and IV	11+2+2	23
Q. 2.	I	15	30
Q. 3.	II	15	30
Q. 4.	III	15	30
Q. 5.	IV	15	30

• **Practical Examination Pattern- Semester VI**

Sr. No.	Topic	Marks
01	Advanced Spread sheet	07
02	Introduction to VB Programing	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
Spread Sheet 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing	12
2	Export Distribution and Promotion	11
3	Export Finance	11
4	Export Procedure and Documentation	11
Total		45

Sr. No.	Modules / Units
1	Product Planning and Pricing Decisions for Export Marketing
	a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation
2	Export Distribution and Promotion
	a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;
3	Export Finance
	a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC
4	Export Procedure and Documentation
	a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I	12
2	Applications of Marketing Research-II	11
3	Applications of Marketing Research-III	11
4	Managing Marketing Research	11
Total		45

Sr. No.	Modules / Units
1	Applications of Marketing Research-I
	<ul style="list-style-type: none"> a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	Applications of Marketing Research-II
	<ul style="list-style-type: none"> a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
3	Applications of Marketing Research-III
	<ul style="list-style-type: none"> a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research- concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
4	Managing Marketing Research
	<ul style="list-style-type: none"> a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**5. Investment Analysis and Portfolio
Management Paper - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Fundamental Analysis	12
2	Technical Analysis	11
3	Efficient Market Theory	11
4	Capital Asset Pricing Model	11
Total		45

Sr. No.	Modules / Units
1	Fundamental Analysis
	<p>A) Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>B) Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>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)</p>
2	Technical Analysis
	<p>A) Dow Theory</p> <p>B) 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</p> <p>C) Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>D) Market Indicators</p> <p>E) Fundamental Analysis V/s Technical Analysis</p>
3	Efficient Market Theory
	<p>A) Random Walk Theory</p> <p>B) The Efficient Market Hypothesis</p> <p>C) Forms of Market Efficiency</p> <p>D) Competitive Market Hypothesis</p>
4	Capital Asset Pricing Model
	<p>A) CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p>B) Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

6. Transport Management Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Indian Surface Transport Service	11
2	Marketing of Transport Services	11
3	Transport Organisation	11
4	Safety Management Systems	12
Total		45

Sr. No.	Modules / Units
1	Indian Surface Transport Service
	Development of Railway network and problem-changes in composition of passenger and freight traffic, Development of Road transport- Growth of Automobile Industry, Indian Motor Vehicle Acts, Urban transport problems with special defence to Mumbai
2	Marketing of Transport Services
	Marketing of transport services: Role of Advertising – Changes in fares and freight rates and their impact on demand, Regulation of transport services: Licensing policies, transport taxation, role of International bodies in transport development
3	Transport Organisation
	Water transport: Present status of Inland and Coastal Shipping in India, Growth of Merchant Shipping, International competition and problems of port. Air transport: Working of Indian Airlines and Air India - International Airport Authority of India – Air Cargo.
4	Safety Management Systems
	Overview and Understanding Safety, factors for improving safety on roads – causes of accidents due to drivers and pedestrians-design, selection, operation and maintenance of motor trucks, Responsibility for Management of Safety, Basics of Safety Management, Safety Training Programme

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**7. Entrepreneurship and Management of Small
Scale Industries Paper - II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Micro, Small and Medium Enterprises	11
2	Setting-up of SSI/SME/MSME	11
3	Organization of SSI/SME/MSME	11
4	Specialized Focus Areas in Micro, Small and Medium Enterprises	12
Total		45

Sr. No.	Modules / Units
1	<p data-bbox="320 203 1038 237">Introduction to Micro, Small and Medium Enterprises</p> <p data-bbox="320 255 440 288">Unit-1: –</p> <ul data-bbox="320 297 1401 568" style="list-style-type: none"> • Meaning, Features, Concept of SSI • Role and Importance of SSI • Evolution and Growth of SSI since Independence in India w.r.t. 5-Year Plans in India • SSI Support Mechanism in India - Central and State Level, Government and Non-Government Agencies support to SSI with due emphasis to Concessions and Incentives <p data-bbox="320 577 427 611">Unit-2:-</p> <ul data-bbox="320 620 1281 770" style="list-style-type: none"> • Meaning, Features, Concept of Micro, Small and Medium Enterprises • Need and Significance of MSMEs • Evolution and Growth of MSMEs since Economic Liberalization in India • Role and Importance of MSMEs <p data-bbox="320 779 427 813">Unit-3:-</p> <ul data-bbox="320 822 1082 972" style="list-style-type: none"> • Meaning, Features, Concept of Industrial Sickness • Causes of Industrial Sickness • Consequences of Industrial Sickness • Remedies to Resolve the Problem of Industrial Sickness
2	<p data-bbox="320 987 719 1021">Setting-up of SSI/SME/MSME</p> <p data-bbox="320 1039 427 1072">Unit-1:-</p> <ul data-bbox="320 1081 1401 1274" style="list-style-type: none"> • Steps in Setting-up a SSI/SME/MSME • Registration Procedure – Benefits of Registration – De-registration • Environmental and Locational Issues – Environmental Clearance • Steps in Setting up a SSI/SME/MSME in India with Special Reference to Clearances and Permissions required <p data-bbox="320 1283 427 1317">Unit-2:-</p> <ul data-bbox="320 1326 1393 1476" style="list-style-type: none"> • Meaning, Features, Concept of Regulatory Environment in India • Brief insights relating to Laws affecting SSI/SME/MSME • MSME Policy in India - Highlights of MSMED Act, 2006 • Classification of Manufacturing and Service Industries under MSMED Act, 2006 <p data-bbox="320 1485 427 1518">Unit-3:-</p> <ul data-bbox="320 1527 1401 1798" style="list-style-type: none"> • Growth and Expansion of SSI/SME/MSME • Options available to SSI/SME/MSME for Growth and Expansion (Part-I): Ancillarisation, Licensing, Franchising • Options available to SSI/SME/MSME for Growth and Expansion (Part-II): Outsourcing, Insourcing • Options available to SSI/SME/MSME for Growth and Expansion (Part-III): Mergers, Acquisitions, Takeovers in India and at Global Level

Sr. No.	Modules / Units
3	<p data-bbox="320 208 751 241">Organization of SSI/SME/MSME</p> <p data-bbox="320 257 427 291">Unit-1:-</p> <ul data-bbox="320 297 1362 533" style="list-style-type: none"> • Meaning, Features, Concept of Organisation Structure of SSI/SME/MSME • Overview of Principles of Management applicable in Management of SSI/SME/MSME - Types of Organisation of SSI/SME/MSME • Problems and Prospects of SSI/SME/MSME • Legal Framework and Regulations Governing SSI/SME/MSME - Government Measures, Policy Support, Taxation Benefits for SSI/SME/MSME <p data-bbox="320 539 427 573">Unit-2:-</p> <ul data-bbox="320 580 1362 770" style="list-style-type: none"> • Meaning, Features, Concept of SSI/SME/MSME Funding • Requirements of Capital (Fixed and Working) for SSI/SME/MSME • Factors Determining Capital (Fixed and Working) Requirements of SSI/SME/MSME • Sources of Institutional Finance to SSI/SME/MSME <p data-bbox="320 777 427 810">Unit-3:-</p> <ul data-bbox="320 817 1362 1048" style="list-style-type: none"> • Meaning, Features, Concept of Marketing Mechanism in SSI/SME/MSME • Marketing related Problems of SSI/SME/MSME - Measures to Reduce Marketing related Problems of SSI/SME/MSME • Export Potential of SSI/SME/MSME - Export Incentives available to SSI/SME/MSME – SSI/SME/MSME and Special Economic Zones (SEZs) • Role of Self Help Groups (SHGs) in Development of SSI/SME/MSME
4	<p data-bbox="320 1070 1182 1104">Specialized Focus Areas in Micro, Small and Medium Enterprises</p> <p data-bbox="320 1120 427 1153">Unit-1:-</p> <ul data-bbox="320 1160 1362 1395" style="list-style-type: none"> • Meaning, Features, Concept, Significance of Rural Industries • Nature of activities involved in Rural Industries - Measures to Support and Promote Rural Industries • Meaning, Features, Concept, Significance and Role of Rural Artisans • Measures to Support and Promote Rural Artisans – Role of Government and Non-Government Agencies in Promoting Rural Artisans <p data-bbox="320 1402 427 1435">Unit-2:-</p> <ul data-bbox="320 1442 1362 1677" style="list-style-type: none"> • Meaning, Features, Concept, Significance of Agro-based Industries • Nature of activities involved in Agro-based Industries - Measures to Support and Promote Agro-based Industries • Meaning, Features, Concept of Ancillary Industries • Nature of activities involved in Ancillary Industries - Measures to Support and Promote Ancillary Industries <p data-bbox="320 1684 427 1718">Unit-3:-</p> <ul data-bbox="320 1724 1267 1868" style="list-style-type: none"> • Meaning and Concept of Industrial Estates • Features of Industrial Estates • Utility and Significance of Industrial Estates to SSI/SME/MSME Sector • Policy Initiatives and Measures to Revive Industrial Estates

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

8. International Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	International Marketing Channels & Physical Distribution	12
2	Procedures & Policy Framework in International Marketing	11
3	International Trade Promotion Organization	11
4	Export Assistance, Incentives & Documentation	11
Total		45

Sr. No.	Modules / Units
1	International Marketing Channels & Physical Distribution
	<ul style="list-style-type: none"> a. International Marketing Channels- , Need and Importance. b. Method of Entry in International Market. Factors influencing selection of Suitable Channels. c. Physical Distribution – Importance, Scope and Problems.
2	Procedures & Policy Framework in International Marketing
	<ul style="list-style-type: none"> a. Foreign Trade Policy (FTP), 2015-20-Highlights and implications. b. Export Procedure- Registration Procedure, Role of Customs House Agent, Customs/Shipment Formalities, Procedure of Export Proceeds Realization. Procedure to obtain ISO Certification. c. Import Procedure involved in International Market.
3	International Trade Promotion Organization
	<ul style="list-style-type: none"> a. Export Marketing Organisation- and Types, Role and Functions of Export Promotion Councils, Commodity Board, IPP, FIEO, IIFT, DGFT, ITPO and IIP. b. Export Promotion Organisation- and Types. c. E- Marketing – Features Importance and Impact.
4	Export Assistance, Incentives & Documentation
	<ul style="list-style-type: none"> a. Main Assistance available for Exporters. b. Incentives available for exporters- Duty Drawback, EPCG, MDA, ASIDE, IRMAC. c. Export Documentation-and Importance, Main Export Documents- Commercial Invoice, Consular Invoice, Certificate of Origin, Shipping Bill, Mats Receipt, GR Form and Bill of Exchange.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

9. Merchant Banking Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Factoring	11
2	Securitization	11
3	Mergers, Acquisitions & Takeovers	11
4	Disinvestment and Buyback of Equity Shares	12
	Total	45

Sr. No.	Modules / Units
1	Factoring
	Factoring: Concept, Nature and Scope of Factoring, Forms of Factoring , Factoring vis-à-vis Bills Discounting , Factoring vis-à-vis Credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of a factor , Evaluation of factoring, Status of Factoring in India.
2	Securitization
	Securitization / Mortgages: Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate and Mortgages -Features, Types and Provisions. Security Brokerage: Meaning of Brokerage, Types of Brokers, Difference between Broker and Jobber, SEBI Regulations relating to brokerage business in India.
3	Mergers, Acquisitions & Takeovers
	Difference between Mergers, Acquisitions and Takeover, The Role of Merchant Banker in M&A and Takeovers, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 w.r.t Substantial acquisition of shares or voting rights, Voluntary Offer- Offer Size, Offer Price, Payment Mode, Exemptions and Process of Open Offer.
4	Disinvestment and Buyback of Equity Shares
	The Role of Merchant Banker in Disinvestment Process, Role and Obligations of Merchant Banker in Buyback of Equity Shares, Role of Merchant Banker in Delisting of Shares, Role of Merchant Banker in Issue and Listing of Debt Securities and The Role of Merchant Banker in ESOP

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**10. Direct and Indirect Taxation Paper - II
Goods and Service Tax Act**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
Total		45

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions <ul style="list-style-type: none"> Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply • Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> • Time of Supply • Place of Supply • Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax
5	Registration under GST Law
	<ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

11. Labour Welfare and Practice Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Social Security	15
2	Labour Markets	10
3	Labour Force in India	10
4	Globalization & Labour	10
Total		45

Sr. No.	Modules / Units
1	Social Security
	<ul style="list-style-type: none"> • Meaning, Definition & Objective of Social Security. • Various Social Security provisions made in India (Employees provident fund Act, Maternity benefit Act, Family Pension Scheme, Provision of Gratuity Act 1972) • Trade Union – Structure, Types & Functions.
2	Labour Markets
	<ul style="list-style-type: none"> • Demand for and supply of labour- determinants of demand for and supply of labour – • Mobility of Labour • Problems of Agricultural Labour, Child Labour and Female Labour
3	Labour Force in India
	<ul style="list-style-type: none"> • Factors determining Labour Force. • Labour Force & Human Development in India • Participation of workers in Management • Industrial disputes
4	Globalization & Labour
	<ul style="list-style-type: none"> • Globalisation & Labour Markets in India. • Impact of Labour Migration. • ILO- Aims & objectives & impact on Labour Welfare.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

12. Purchasing and Store Keeping Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Store Keeping and Materials Handling	12
2	Store Accounting and Store Record	11
3	Inventory Control	11
4	Logistics and Supply Chain Management (SCM)	11
Total		45

Sr. No.	Modules / Units
1	Store Keeping and Materials Handling
	<ul style="list-style-type: none"> • Store Keeping - Concept, Meaning, Objectives, Functions of Storekeeping, Types of stores, Stages in storekeeping, Duties and Responsibilities of Storekeeper. • Material handling – Objective, Advantages & Principles, Protection and Preservation of materials in store. • Store Location & Layout – Location of Store House, Factors influencing store location, Objectives, Principles and Types of store layout.
2	Store Accounting and Store Record
	<ul style="list-style-type: none"> • Store Accounting – Objectives, Importance, Advantages, Need for Store Accounting, Methods of Valuation of Material – FIFO, LIFO, Simple average & Weighted average method • Store Record – Concept, Objectives, Need, and Documents required for Store Record • Store Ledger & Bin card – Meaning, Advantages of Store ledger and Bin card, Stock Audit, Lead time- Concept & Classification
3	Inventory Control
	<ul style="list-style-type: none"> • Stock levels & Value analysis – Types of stock level, Value analysis – Concept, Essentials & Steps. • ABC analysis – Purpose, Steps and Advantages of ABC analysis. • Inventory Control – Objectives, Advantages and Disadvantages of Periodical & Perpetual Inventory Control, Selective Inventory control techniques, Economic Order Quantity – Importance.
4	Logistics and Supply Chain Management (SCM)
	<ul style="list-style-type: none"> • Logistics – Concepts, Nature, Importance & Challenges • Supply chain management – concepts, Objectives, Benefits & Process of Supply Chain Management • Recent trends in logistics & SCM – Role of IT in logistics / SCM, Issues & Challenges in logistics, Logistics Outsourcing – Concept & Benefits.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

13. Insurance Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Life Insurance Products	11
2	General Insurance	11
3	Miscellaneous Coverage's	11
4	Insurance Business Environment in India	12
Total		45

Sr. No.	Modules / Units
1	Life Insurance Products
	<ul style="list-style-type: none"> a. Different products offered by life insurers – term plans, pure endowment plans, combinations of plans, traditional products b. Market linked policies, of Annuities and group policies. c. Procedure for obtaining life insurance policy, procedure for settlement of Claims.
2	General Insurance
	<ul style="list-style-type: none"> a. Fire Insurance- Risks faced by the owner of assets – exposure to perils – features of products covering fire and allied perils, Procedure for obtaining fire insurance policy b. Marine Insurance- Products covering marine and transit risks -products covering financial losses due to accidents, Procedure for obtaining marine insurance policy c. Health insurance - Products covering financial losses due to hospitalization - products covering miscellaneous risks. Procedure for obtaining health/ Medi-claim insurance policy
3	Miscellaneous Coverage's
	<ul style="list-style-type: none"> a. Motor insurance – Liability only policy – Package policy –Personal Accident insurance b. Burglary insurance – Baggage insurance – Legal Liability insurance – Public & Product Liability insurances – Professional Indemnity insurance c. Workmen's Compensation insurance – Fidelity Guarantee insurance – Banker's Indemnity insurance – Carrier's Legal Liability insurance – Jeweller's Block insurance -Aviation insurance – Engineering insurance – Rural insurances – Micro insurance
4	Insurance Business Environment in India
	<ul style="list-style-type: none"> a. Specialised Insurances: Industrial All Risks insurance – Advance Loss of Profits insurance – Oil & Energy Risks insurance – Satellite insurance b. Challenges in Insurance Industry, LIC v/s Private Insurance Companies in India c. Recent trends in Insurance, Growth of Insurance Business, Actuarial Role, Reasons for attraction of Foreign Insurance Companies in India.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**14. Banking Law and Practice Paper - II
Corporate and Securities Law**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Company Law – An Overview	12
02	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	11
03	Security Exchange Board of India	11
04	The Depositories Act, 1996	11
	Total	45

Sr. No.	Modules / Units
1	Company Law – An Overview
	<ul style="list-style-type: none"> • Development of Company Law in India • Doctrines Governing Corporates – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference (Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages & Exceptions, Majority and Minority Rights under Companies Act • Application of Company Law to Banking and Insurance Sector Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189
2	Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956
	<ul style="list-style-type: none"> • Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange. • Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure & Withdrawal • Power of Recognised Stock Exchange to make rules restricting voting rights etc • Power of Central Government to Direct Rules or Make rules • Power of SEBI to make or amend bye laws of recognised stock exchange • Books and Accounts to be maintained by recognized stock exchange • Grounds on which stock exchange can delist the securities of a company. • Section 3 to Section 20
3	Security Exchange Board of India
	<ul style="list-style-type: none"> • SEBI: Objectives-terms-establishment-powers-functions-accounts and audit-penalties –registration. • Issues of Disclosure Investors Protection Guidelines: Pre & Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.
4	The Depositories Act, 1996
	<ul style="list-style-type: none"> • Depository – Meaning , Benefits , Models, Functions Participants • The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants • BSDA and single registration for depository participants.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

15. Regional Planning Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Regional Planning Strategies & Techniques	15
2	Regionalization of Planning in India	10
3	Regional Development in Maharashtra	10
4	Problem Regions and Case Studies	10
Total		45

Sr. No.	Modules / Units
1	Regional Planning Strategies & Techniques
	<ul style="list-style-type: none"> • Regional planning strategies & techniques • Planning machinery & problems of co-ordination – integrated area development • Multi-level nature of planning in India, specific contribution of planning at different levels.
2	Regionalization of Planning in India
	<ul style="list-style-type: none"> • Regionalization of planning in India: an assessment • Regional development & efficiency • Ecological dimension – strategy for future.
3	Regional Development in Maharashtra
	<ul style="list-style-type: none"> • Regional development in Maharashtra – regional backlogs causative factors. • Strategies for regional development – achievements & failures • Strategy for future.
4	Problem Regions and Case Studies
	<ul style="list-style-type: none"> • Problem regions: Nature of problems & strategies for its solution • Case Studies: Mumbai Metropolitan Region-Vidharbha, South Kokan, Marathwada, Western Ghats, Sugarcane growing areas

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

16. Rural Marketing Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Agricultural Marketing	11
2	Rural Marketing and Market Regulation	12
3	Institutional Support to Rural Marketing	11
4	Problems in Rural Marketing	11
Total		45

Sr. No.	Modules / Units
1	Agricultural Marketing
	<ul style="list-style-type: none"> a. Agricultural Marketing- Concept, Nature and Types, Agriculture produce- concept and types of Agricultural Markets. b. Marketing agencies, Risks involved in marketing, Types of risks, Measures to minimise risks c. Contract Marketing (Farmer – Processor linkage), Marketing channels for agricultural produce
2	Rural Marketing and Market Regulation
	<ul style="list-style-type: none"> a. Regulated Market- APMC Act 1963, Standardisation and Grading, Inspection of quality, AGMARK b. The National Council for State Marketing Boards (NCOSAMB) State Trading corporation (STC), Public Distribution System(PDS) – Need and importance c. Fruit Products order (FPO) 1955 - objectives, Consumer Protection Act 1986- Rights of Consumers
3	Institutional Support to Rural Marketing
	<ul style="list-style-type: none"> a. Commission on Agriculture Costs and Prices (CACP)- Role, Functions and Importance b. National Agriculture Co-operative Marketing Federation (NAFED)-Role, Functions and Importance c. Agriculture and Processed Food Exports Development Authority (APEDA)-Role, Functions and Importance
4	Problems in Rural Marketing
	<ul style="list-style-type: none"> a. Problems in rural marketing---Strategies for rural marketing--- Integration, Efficiency, Cost and Price Spread b. Need for marketing finance, Source of marketing finance, Non Institutional--- Institutions---Commercial Banks---PACS, Farmers Service Societies (FSS), RRBs and NABARD c. Challenges and recent trends in rural marketing

**Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

17. Elements of Operational Research Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Project Analysis	15
2	Theory of Games	15
3	Inventory Models	15
Total		45

Sr. No.	Modules / Units
1	Project Analysis
	Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade - Off Analysis for CPM Networks
2	Theory of Games
	Basic Concept and Definitions. Two Person Zero Sum Game. Saddle point, Pure and Mixed Strategies. Reducing the size of the game using dominance property. Optimum Solution to a 2x2 game without saddle point. Graphical solution to 2xn and mx2 games.
3	Inventory Models
	Costs in Inventory management Deterministic Inventory Models- EOQ Model with Instantaneous Replenishment and Constant Rate of Demand Assuming that shortages are not allowed (Mathematical derivation expected), its price break model. Other EOQ models with instantaneous/uniform rate of replenishment and constant rate of demand assuming shortages are allowed/not allowed.

**Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper-II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Understanding Work Teams	11
2	Conflict and Negotiation	11
3	Emotions and Moods	12
4	Organizational Change and Stress Management	11
Total		45

Sr. No.	Modules / Units
1	Understanding Work Teams
	a) Differences between groups and teams; Types of teams b) Creating effective teams
2	Conflict and Negotiation
	a) Defining Conflict; transitions in conflict thought b) The Conflict Process c) Negotiation: Bargaining strategies; the negotiation process
3	Emotions and Moods
	a) What are Emotions and Moods? The basic emotions; sources of emotions and moods b) Emotional Intelligence c) Organizational Behaviour applications of emotions and moods
4	Organizational Change and Stress Management
	a) a Forces for Change b) Work Stress and its Management

Revised Syllabus of Courses of B.Com. Programme at Semester VI with effect from the Academic Year 2018-2019

Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing IX- Financial Accounting
<ul style="list-style-type: none"> • Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. • Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. • R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi • Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers • Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing X- Cost Accounting
<ul style="list-style-type: none"> • Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall • Management Accounting by Khan and Jain, Tata McGraw Hill • Practical Costing by P C Tulsian, Vikas New Delhi • Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi • Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. • A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. • Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann • 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 Jawahar Lal 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 • 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 • Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. • Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
Group B: Business Management
1. Business Management Paper III
<ul style="list-style-type: none"> • Essentials of Management by Koontz and Wehrich / McGraw Hill • Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi • Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors. • Guide to Management Ideas by Tim Hindle, The Economist • Principles of Management by Terry G.R. AITBS • Business Organization and Principles of Management by Dutta Chowdury, Central Education • Principles of Management, Daver Rustoms, Crown

Reference Books

- *Principles of Management*, Tripathi P.C. Tata McGraw Hill, New York
- *Management Theory and Practices* by Dale, Ernest / McGraw Hill, New York.
- *Practice of Management* by Peter Drucker / Allied Publisher, New Delhi
- *Management* by Ricky W Griffin / Houghton Mifflin Company
- *Management* by Gary Dessler / Prentice Hall
- *Management* by Stephen Robbins, Mary Coulter / Prentice Hall
- *Management* by James Stoner, Edward Freeman / Prentice Hall
- *Time Management* by Roberta Roesch, Tata Mc Graw Hill
- *Time Management* by Marc MANCINI, Tata Mc Graw Hill

2. Business Management Paper IV

- *Fundamentals of Financial Management (5th edition)* by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Financial Management – Analytical and Conceptual Approach (12th edition)* by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
- *Financial Management* by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- *Financial Management – Theory and Practice (5 & 6th edition)* by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Fundamentals of Financial Management (13th edition)* by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- *Financial Management and decision making* by Samuels, John (1999) International Thomson Nusiness Press : London
- *Financial Management - problems & solutions (2nd edition)* by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : theory, concepts and cases(5th rev edition)* by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- *Financial Management : principles & problems (7th edition)* by Srivastava, R.M.&VermaShubhra (2002) PragatiPrakashan: Meerut
- *Fundamentals of Financial Management – problems and solutions (3rd edition)* by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

Group C: Banking and Finance

1. Banking and Finance Paper- III Risk Management

- *Quantitative Risk Management : A Practical Guide to Financial Risk-* Thomas S. Coleman
- *Investment Theory and Risk Management:* Steve Peterson
- *Risk Management : M/s Macmillan India Limited*
- *Theory & Practice of Treasury Risk Management:* M/s Taxman Publications Ltd.
- *Corporate Value of ERM : Sim Segal*
- *Risk Management : Insurance and Derivatives* Dr G Kotreshwar-Himalaya Publishing House

2. Banking and Finance Paper- IV Actuarial Analysis in Banking & Insurance

- *“Actuarial Statistics: An Introduction Using R”* by Shailaja R Deshmukh.
- *“Predictive Modeling Applications in Actuarial Science”* by Richard A Derrig and Glenn Meyers
- *“Generalized Linear Models for Insurance Data (International Series on Actuarial Science)”* by Piet de Jong and Gillian Z Heller
- *“Contributions to Sampling Statistics (Contributions to Statistics)”* by Maria Giovanna Ranalli and Fulvia Mecatti
- *“Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case”* by J B Weinstein and Eric Stallard
- *“Financial Modeling, Actuarial Valuation and Solvency in Insurance”* by Mario V Wuthrich & Michael Merz
- *“Modern Actuarial Risk Theory: Using R”* by Rob Kaas and Marc Goovaerts
- *“Health Insurance: Basic Actuarial Models”* by Ermanno Pitacco
- *“Financial and Actuarial Statistics: An Introduction”* by Dale S Borowiak and Arnold F Shapiro

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Group D: Commerce

1. Commerce III

- Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.
- Christopher Lovelock, service marketing –people technology, strategy, Pearson Education, IV Ed, 2003.
- Valarie A. Zeithaml & Mary Jo Bitner, Services Marketing, Tata McGraw-Hill, 2000.
- A. Vijaykumar, service sector in India – Recent Policy initiative, New Century Publication, 2008.

2. Commerce IV

- Office Management, Pillai R S N, S. Chand Publishers, 2010
- Office Organisation & Management, N.Kumar & R. Mittal, Anmol Publisher, 2001
- Office Management, Balachandran, Tata McGraw Hill, 2009

Discipline Related Elective(DRE) Courses

3. Commerce VI

- Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
- Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
- Belkaoui, A.R. and Belkaoui, JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quorum Books, Greenwood, 1995.
- Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
- Greenhaus, J.H., Career Management, Dryden, New York.
- Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
- Aswathappa. K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
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- Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
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- H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent, 1984
- George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications, 1998.
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- Khanna, S.S. Human Resource Management (Text and Cases). S. Chand, New Delhi.
- Sadri, J, Sadri, S, Nayak, N, A Strategic Approach to Human Resource Management, JAICO Publishing House.
- Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
- Robbins, Stephen P. Organisational Behaviour. Pearson Education, New Delhi

4. Business Economics VI

- Kindleberger, C.P. (1973) International Economics, Homewood
- Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
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- M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
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- Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.
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Ability Enhancement Courses (AEC)

1. Trade Unionism and Industrial Relations Paper II

- Myers C.A. & Kannappan S. (1970), 'Industrial Relation in India', Asia publishing House, India.
- Singh, J.K. (1988), 'Labour Economics. Principles Problem and Practices', Deep and Deep Publication Pvt. Ltd. New Delhi.
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- Joshi C.K (1967), ' Unionism in Developing Economy', Asia Publication House, Bombay.
- Mamoria C.B. & Mamoria S.(1992), 'Dynamics of Industrial Relation in India', Himalaya Publishing House.
- Sahani, Dr, N.K. (2009) 'Industrial Relations' Kalyani Pub. Ludhiyana.
- Tripathi, P.C. (2009) 'Personal Management and Ind. Relations' – Sultan Chand and Jons, New Delhi.
- Memoria & Memoria- 'Ind. Relations' Himalaya Pub. House, Mumbai.
- A.M. Sharma- 'Ind. Relations' - Himalaya Pub. House, Mumbai.
- G.Ramanugan- The Honey bee to words a new culture in Ind, Relations- Sterling Pub. Pvt. Ltd.

2. Computer Systems and Applications Paper II

- E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education
- Frontiers of Electronic Commerce - Kalakota & Whinston
- E- Commerce - Rajaraman
- E- Commerce - Whitley
- E- Commerce concepts and cases - Rao and Deshpande.
- Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH
- Visual Basic 6.0 Programming - Content Development Group, TMH
- The Complete Reference to Visual Basic 6 - Noel Jerke, TMH
- Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press

3. Export Marketing II

- Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
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- P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
- P.K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
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- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
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- *Export Management*, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
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4. Marketing Research Paper II

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- *Marketing Research (Text with Cases)*, Suja Nair, Himalaya Publishing House, Maharashtra, 2014
- *Marketing Research*, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
- *Encyclopaedia of Marketing Research Series*, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
- *Marketing Research: A Global Outlook*, V. Kumar, Sage Publications, New Delhi, 2015
- *Marketing Research*, G. C. Beri, McGraw Hill, New Delhi, 2007
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- *Marketing Research: The impact of internet*, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

5. Investment Analysis and Portfolio Management Paper II

- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
- *Financial Management*, Prasanna Chandra, Tata McGraw Hill
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- *Financial Management*, Khan & Jain, Tata McGraw Hill
- *Fundamentals of Investment Management*, Hirt and Block, Tata McGraw Hill. Ed 2009.
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6. Transport Management Paper II

- *Phil Hughes & Ed Ferrett (2010). International Health and Safety at Work. Routledge Publisher.*
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7. Entrepreneurship & Management of Small Scale Industries Paper II

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- *Entrepreneurial Development, Colombo Plan, 1998, Tata McGraw Hill, New Delhi.*
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- *Hisrich R.D., Cases in International Entrepreneurship, 1997, Liven, Chicago.*
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- *Vasant Desai, Entrepreneurship and Management of Small and Medium Enterprises, Himalaya Publishing House.*
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- *Global Marketing Strategy - Jeannet&Hennssey*
- *Managing International Marketing - dr. V. O. Varkey*
- *Modern Marketing Research – M.N.Mithani*
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- *Philip R. Cateora , John L. Graham ,*
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- *Merchant Banking and Financial Services – Dr. S Guruswamy Fourth Edition, Delhi Publishing House.*
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10. Direct and Indirect Taxation II- GST

- *GST Bare Act 2017*
- *GST Law & Practice - V.S Datey (6th Edition)*
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11. Labour Welfare & Practice Paper II

- *Jayant S. Railkar- Labour welfare & Practice – Vipul Prakashan.*
- *A.M. Sarma – Aspects of Labour welfare & Social Security – Himalaya Publications.*
- *Punekar & Deodhar – Labour welfare Tata MC Graw Hill Publishing.*
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- *Ammer. Dean S : Materials Management (Richard D. Irwin Inc. U.S.A.).*
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- *Study on Distribution Functions in General Insurance & Role of Intermediaries*, Arun Agarwal / PR Rao
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- *S. Arunajatesan and T.R. Vishwanathan: Risk Management and Insurance: Macmillan, New Delhi.*
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14. Banking Law and Practice Paper I Corporate and Securities Law

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- *Misra, R.P et.al (1974). 'Regional Development Planning in India', Vikas, New Delhi.*
- *Sen. L.K. (ed.) (1972), 'Reading in micro level planning and rural growth centers, NICD, Hyderabad.*
- *B.M.R.P.E. (1974), Regional plan for Bombay metropolitan Region: 1970-1991, Bombay*
- *Planning Commission Draft Five Year Plans.*

16. Rural Marketing Paper II

- *Dantwala M.L., Indian Agriculture Since Independence Oxford & IBH Publishing Co. Pvt. Ltd. New Delhi-110001, 1990.*
- *Habeeb U.R., Rahman K.S., Rural Marketing in India, HPH-Mumbai 400004---2003*
- *Rural Marketing, Gopala swamy, Vikas Publishing House, New Delhi.*
- *Kashyp Pradeep, Rant Siddhartha, The Rural Marketing, Biztantra, Mumbai, 2005.*
- *Dogra Balram Ghuman Karmider Rural Marketing concepts and practices Tata McGrawHILL Education Ltd. New Delhi, 2011*
- *Singh S, Rural Marketing Management I/e Vikaj Publishing House New Delhi*

17. Elements of Operation Research Paper II

- *PERT & CPM Principles and Applications by L.S.Srinath*
- *Operations Research Principles & Practice by Ravinderan, Phillips Solber.*
- *Schaum's outline series Theory & Problems of Operations Research by Richard Bronson*
- *Operations Research by H.A.Taha*
- *Operations Research by Gupta & Hira*
- *Operations Research Theory & Applications by J.K.Sharma*
- *Operations Research Problems & Solutions by V.K.Kapoor*
- *Quantitative Techniques by Shenoy, Shrivastav & Sharma*
- *Introduction to Operations Research by Hiller & Lieberman*
- *Operations Research Techniques for Management by B.Banerjee*
- *Operations Research by Gupta & Manmohan*
- *Quantitative Techniques by N.D.Vohra*

Reference Books

18. Psychology of Human Behaviour at work Paper I

- Robbins, S. P. Judge, T. A. & Vohra, N. (2013). *Organizational Behavior. (15th ed.)*, Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt ltd.
- Aquinas, P. G. (2013). *Organisational Behavior Concepts Realities Application and Challenges. (2nd ed.)* New Delhi: Excel Books
- Ashliegh, A. M. (2012). *The psychology of people in organizations. Pearson Education*
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- Dash, C. (2013). *Organisational behavior. New Delhi: International Book House*
- Gibson, J. L., Ivancevich, J. M., & Konopaske, R. (2013). *Organisations: Behaviour, Structure, Processes. Tata McGraw Hill*
- Greenberg, J. (2013). *Behaviour in organizations (10th ed.)*. PHI Learning Private Limited.
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- Rajendra, P. Maheshwari, J. & Mahajan, P. (2012). *Business organization management. (2nd Revised ed.)* New Delhi: International Book House.
- Riggio, R. (2012). *Introduction to industrial and organizational psychology. Pearson Education*
- Schultz, D. & Schultz, S. (2013). *Psychology and work today. Pearson*
- Shankar, M. (2013). *Organizational behavior. International Book House*
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**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI
with effect from the Academic Year 2018-2019**

**Question Paper Pattern
(Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question OR	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI
with effect from the Academic Year 2018-2019**

**Question Paper Pattern
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

University of Mumbai



**R.E. Society's
R.P. Gogate College of Arts & Science
and R.V. Jogalekar College of
Commerce, Ratnagiri (Autonomous)**

**Master of Commerce (M.Com) Programme
Two Year Integrated Programme
Four Semesters
*Course Structure***

Under Choice Based Credit System (CBCS)

**To be implemented from Academic Year-
2023-2024**

Name of Programme	Masters of Commerce
Level	PG
No of Semesters	04
Year of Implementation	2023-24
Programme Specific Outcomes (PSO)	<p>At the end of the Programme, Learner will be able to</p> <ol style="list-style-type: none"> 1. Analyze financial data, evaluate performance, and make informed decisions to drive organizational success. 2. Develop and implement effective strategies for sustainable business growth and competitive advantage. 3. Apply economic principles to analyze and make informed decisions in a dynamic business environment. 4. Understand and adhere to principles of corporate governance and demonstrate a commitment to corporate social responsibility. 5. Evaluate investment opportunities, construct portfolios, and optimize returns while managing risk. 6. Analyze, Interpret and Apply the provisions of the Income tax Act & Goods and Service Tax (GST) Act to manage Direct & indirect tax compliance 7. Demonstrate practical skills and knowledge acquired through on-the-job training or field project experience. 8. Conduct research projects, utilize appropriate methodologies, and effectively execute projects in the field of finance.
Relevance of PSOs to the local, regional, national, and global developmental needs	<ol style="list-style-type: none"> 1. Financial Analysis and Decision-Making: The ability to analyze financial data and make informed decisions is crucial at all levels of business. It contributes to the efficient allocation of resources, financial stability, and economic growth, addressing both local and global developmental needs. 2. Strategic Management and Sustainability: Effective strategic management ensures the long-term sustainability and growth of organizations, addressing regional and national developmental needs. It promotes responsible and ethical

	<p>business practices, contributes to economic stability, and fosters innovation and competitiveness.</p> <ol style="list-style-type: none"><li data-bbox="592 247 1372 478">3. Economic Analysis and Decision-Making: Sound economic analysis enables decision-makers to understand market dynamics, anticipate trends, and respond to local, regional, national, and global developmental needs. It facilitates effective resource allocation, drives economic growth, and addresses socioeconomic challenges.<li data-bbox="592 527 1372 758">4. Corporate Governance and Social Responsibility: Strong corporate governance practices promote transparency, accountability, and ethical behavior, addressing both local and global developmental needs. Incorporating social responsibility ensures that businesses contribute positively to society and address environmental and social challenges.<li data-bbox="592 806 1372 1037">5. Investment Management and Portfolio Optimization: Efficient investment management supports capital formation, stimulates economic growth, and addresses regional and national developmental needs. Optimizing portfolios enhances financial stability, attracts investments, and promotes entrepreneurship and innovation.<li data-bbox="592 1085 1372 1352">6. Research and Project Execution: Research contributes to knowledge creation, innovation, and problem-solving, addressing local, regional, national, and global developmental needs. The ability to execute research projects effectively fosters evidence-based decision-making, facilitates policy formulation, and supports sustainable development.<li data-bbox="592 1400 1372 1545">7. Tax Management & Compliance: Effective Knowledge of taxation matters enables them to apply them in practice. This address their local as well as National need for tax compliance.
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The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below-

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Duration: The examination shall be of 2 hours' duration.
 Question Paper Pattern
 1. There shall be four questions each of 15 marks.
 2. All questions shall be compulsory with internal options.
 3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Standard of Passing

The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment & Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Letter Grade "P" in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment & Semester End Examination together.

**Performance Grading:
Letter Grades and Grade Points**

Semester GPA/ Program CGPA Semester/Program	% of Marks	Alpha-Sign / Letter Grade Result
9.00-10.00	90.0 -100	0 (Outstanding)
$8.00 \leq 9.00$	$80.0 \leq 90.0$	A+ (Excellent)
$7.00 \leq 8.00$	$70.0 \leq 80.0$	A (Very Good)
$6.00 \leq 7.00$	$60.0 \leq 70.0$	B+ (Good)
$5.50 \leq 6.00$	$55.0 \leq 60.0$	B (Above Average)
$5.00 \leq 5.50$	$50.0 \leq 55.0$	C (Average)
$4.00 \leq 5.00$	$40.0 \leq 50.0$	P (Pass)
Below 4.00	Below 40	F (Fail)
Ab (Absent)	-	Absent

Master of Commerce (M.Com) Programme
Under Choice Based Credit System
Course Structure

M.Com I

(To be implemented from Academic Year- 2023-24)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
	Major : Mandatory			Major : Mandatory	
PCOM101	Cost and Management Accounting	4	PCOM201	Financial Services and Capital Market	4
PCOM102	Strategic Management	4	PCOM202	E-Commerce	4
PCOM103	Economics for Business Decisions	4	PCOM203	Macro Economics concepts and Applications	4
PCOM104	Corporate Governance and Corporate Social Responsibility	2	PCOM204	Logistics and Supply chain Management	2
	Major : Elective			Major : Elective	
PCOM105	Investment Analysis and Portfolio Management	4	PCOM205	Corporate Finance	4
PCOM106	Financial Instruments		PCOM206	Corporate Financial Reporting	
PCOM107	Research Methodology	4	PCOM207	On Job Training	4
Total Credits		22	Total Credits		22

SMART Criteria for Course Outcomes:

Specific: Each course outcome is specific, outlining the knowledge and skills students are expected to acquire in relation to the specific topics covered.

Measurable: Each outcome can be measured through assessments, tests, or projects to determine the level of understanding and proficiency achieved by the students.

Achievable: The outcomes are achievable within the duration of the course, considering the number of lectures allocated to each topic.

Relevant: The outcomes are relevant to the subject of financial services and capital market, addressing important concepts, types, and mechanisms involved.

Time-bound: The outcomes are expected to be achieved by the end of the course, providing a clear timeline for assessment and evaluation.

No. of Courses	Semester I	Credits
	Major : Mandatory	
PCOM101	Cost and Management Accounting	4
PCOM102	Strategic Management	4
PCOM103	Economics for Business Decisions	4
PCOM104	Corporate Governance and Corporate Social Responsibility	2
	Major : Elective (Any One from below)	
PCOM105	Investment Analysis and Portfolio Management	4
PCOM106	Financial Instruments	
PCOM107	Research Methodology	4
	Total Credits	22

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Cost and Management Accounting
Course Code	PCOM101
Class	M.Com.
Semester	I
No of Credits	4
Nature	Practical
Type	Major: Mandatory 1
Employability/ Entrepreneurship/ Skill Development	The subject 'Cost and Management Accounting' is very important and useful for optimum utilization of existing resources. These are branches of accounting and had been developed due to limitations of financial accounting. It is an indispensable discipline for corporate management, as the information collected and presented to management based on cost and management accounting techniques helps management to solve not only specific problems but also guides them in decision making. Study focuses on the marginal costing, standard costing, budgeting & its applications for decision making in business. Practical application of concepts of cost accounting records, and analysis & interpretation of financial statements is expected.

Cost and Management Accounting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing and Management Decisions	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Apply the concepts of marginal costing and absorption costing to analyze and make informed management decisions regarding breakeven analysis, cost-volume-profit analysis, and contribution margin.
2. Analyze managerial decisions using cost accounting techniques, such as pricing, accepting special offers, profit planning, make or buy decisions, sales mix determination, and performance evaluation.
3. Evaluate the effectiveness of standard costing as a cost control and cost reduction tool, including the fixation of standards and the analysis of variances in materials, labor, overheads, and sales.
4. Create various types of budgets, including zero-based budgets, performance-budgets, functional budgets, and master budgets; for effective budgetary control and decision-making.
5. Apply operating costing principles to determine per unit costs in different industries such as hospitals, hotels, and goods & passenger transport, and analyze the practical problems associated with costing in these sectors.

Curriculum:

Sr. No.	Modules / Units
1	Marginal Costing, Absorption Costing and Management Decisions (15 Lectures)
	Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level – Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control
2	Standard Costing (15 Lectures)
	Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances
3	Budgetary Control (15 Lectures)
	Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets
4	Operating Costing (15 Lectures)
	Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport Leverage

Learning Resources recommended:

A] Books and Textbooks:

1. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
2. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
3. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
4. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
5. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi

7. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist,
8. S. Chand and Company (P) Ltd., New Delhi
9. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana

Evaluation Pattern

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
	OR	
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks

Q-3	Practical Question	<i>OR</i>	15 Marks
Q-3	Practical Question		15 Marks
Q-4	Practical Question	<i>OR</i>	15 Marks
Q-4	Practical Question		15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Strategic Management
Course Code	PCOM102
Class	M.Com.
Semester	I
No of Credits	4
Nature	Theory
Type	Major: Mandatory II
Relevance with Employability/ Entrepreneurship/ Skill development	Learner can develop their own strategies by analyzing the business environment. Can utilize the knowledge for developing their own business and to survive in a competitive corporate world. The subject 'Strategic Management' is very important and useful for optimum utilization of existing resources.

Strategic Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business, Corporate and Global Strategies.	15
4	Emerging Strategic Trends	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate an understanding of the concepts and levels of strategy as well as the importance of strategic management in organizations.
2. Analyze the strategic formulation process, including environmental analysis and scanning techniques
3. Evaluate different types of business, corporate, and global strategies, including corporate restructuring strategies, strategic alliances, public-private participation, and information technology-driven strategies.
4. Assess emerging strategic trends in the business environment and their impact on organizational strategy.
5. Apply strategic management concepts and techniques to real-world scenarios, developing strategic plans, and making informed strategic decisions.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Strategic Management (15 Lectures) Concept, Levels of strategy, Objective, Levels of Strategies, (Business, Corporate, Functional)
2	Strategy Formulation, Implementation and Evaluation (15 Lectures) Strategic Formulation Environment Analysis and Scanning (SWOT), BCG Matrix, GE Nine cell, Hofer,s Matrix
3	Business, Corporate and Global Strategies (15 Lectures) Corporate restructuring strategies, Strategic alliance, Public Private Participation, Information technology driven strategies
4	Emerging Strategic Trends (15 Lectures) Business process outsourcing and Knowledge process outsourcing in India. Reengineering Business Process, Disaster Management

Learning Resources recommended:

1. Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
2. Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
3. Globalization, Liberalization and Strategic Management - V. P. Michael
4. Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
5. Strategic Management – Fred R. David, Published by Prentice Hall International
6. Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
7. Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
8. Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & amp; Company Ltd, New Delhi
9. Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
10. Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
11. At Risks Natural Hazards, People's Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
12. Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai

13. Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press Gaining and Sustaining Competitive Advantage, Jay B. Barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
14. Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi • Public Sector Perspective, by Dr M.Veerappa Moily

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

Question No	Particulars	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Economics for Business Decision
Course Code	PCOM103
Class	M.Com.
Semester	I
No of Credits	4
Nature	Theory
Type	Major: Mandatory III
Relevance with Employability/ Entrepreneurship/ Skill development	The Course is designed to equip students with basic tools and economic aspects of current affairs and help them in analysis of market behavior.it provides insight into the economic principles and decision making. It widens the analytical ability of the students and provides them with a foundation for further study of economics. Case studies will help students for a practical approach for using various concepts of business economics.

Economics for Business Decision

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Basic Principles in Business Economics	15
2.	Demand and Supply Analysis	15
3.	Production Decisions and Cost Analysis	15
4.	Market Structures	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate an understanding of the basic principles in business economics, including the twin principles of scarcity and efficiency, theory of consumer behavior, and consumer equilibrium.
2. Apply the concepts of demand and supply analysis, including determinants of demand, elasticity of demand and supply, and their application to economic issues such as taxes, price controls, and market failure.
3. Analyze production decisions and cost analysis, including the production function, returns to scale, economies of scale, cost classification, and short-run and long-run cost functions.
4. Analyze different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly, and understand strategic decision-making in oligopoly markets using concepts of game theory and models like prisoner's dilemma.
5. Evaluate public policy towards monopoly power, including the regulation of monopolies and anti-trust measures, and assess the impact of market imperfections on market outcomes and efficiency.

Curriculum:

Sr. No.	Modules / Units
1	Basic Principles in Business Economics (15 Lectures)
	Meaning and scope of Business Economics –twin principles of scarcity and efficiency; the theory of consumer behavior, Cardinal vs Ordinal Analysis, Indifference curves- Budget line-price, income and substitution effect , Consumers equilibrium, (Normal, Inferior and Giffen goods) Revealed preference theory.
2	Demand and Supply Analysis (15 Lectures)
	<ul style="list-style-type: none"> • Determinants of demand – market demand function - theory of attributes, snob appeal, Band wagon and Veblen effect. Law of supply- elasticity of supply • Applications of elasticity of demand and supply to economic issues: Paradox of • Bumper harvest- tax on price and quantity - minimum floor and maximum ceilings: • Minimum wages controversy and Administered price control • Market Failure-asymmetric information- market for lemons and adverse Selection- Market Signaling-Problem of moral hazards.
3	Production Decisions and Cost Analysis (15 Lectures)
	<ul style="list-style-type: none"> • Production function - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience -learning curve • Economic analysis of Cost: Classification of costs, short run and long run cost functions
4	Market Structures (15 Lectures)
	<ul style="list-style-type: none"> • Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - Public policy towards monopoly power • Different forms of imperfect competition - Monopolistic competition and Oligopoly -Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly colliding collusive oligopoly models of price leadership and cartel - basic concepts of game theory – Game theory and strategic decisions - application of model of prisoner’s dilemma in market decisions

Learning Resources Recommended:

A] Books and Textbooks:

1. Salvatore D. Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
2. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
3. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)

4. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
5. Hirchey .M., Managerial Economics, Thomson South western (2003)
6. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)

B] Additional Readings

1. Koutsiyannis, A., Modern Microeconomics, Macmillan Press Ltd (1998 Reprint).
2. Varian, Micro-Economic Analysis (ed. 3), Norton, 1992.
3. Dean, Joel: Managerial Economics (Prentice Hall of India, N. Delhi, 2002)
4. Gupta, G.S.: Managerial Economics (Tata McGraw Hill, N. Delhi, 1997)
5. Sen Anindya, Micro -Economics: Theory and Applications, Oxford University Press, New Delhi, 1999.

C] Journals & Current Readings:

1. Economic and Political Weekly
2. Indian Economic Review /Financial Dailies

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
Q-1	OR Short Notes (Any Three out of Five)	15 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Corporate Governance and Corporate Social Responsibility
Course Code	PCOM104
Class	M. Com.
Semester	I
No of Credits	2
Nature	Theory
Type	Major: Mandatory IV
Relevance with Employability/ Entrepreneurship/ Skill development	Learner will appreciate the relevance of Corporate Governance, Business Ethics and CSR in modern business organizations. Learner will become acquainted with the practicability and applicability of the same in the different business organizations. Moreover, familiarity of the learner about these terms, their relevance and importance etc. will help to increase his employability and business-related skills.

Corporate Governance and Corporate Social Responsibility

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Introduction to Corporate Governance	10
2.	Introduction to Corporate Social Responsibility	10
3.	Areas of CSR and CSR Policy	10
Total		30

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate an understanding of the concept of corporate governance, the regulatory framework of corporate governance in India, and the elements of good corporate governance.
2. Analyze the concept of corporate social responsibility (CSR), its importance, and its relationship with Indian corporations, including the role of NGOs and international agencies.
3. Evaluate different areas of CSR, including CSR towards stakeholders, environmental concerns, designing CSR policies, global recognitions of CSR, CSR's role in sustainable development, and its impact on the triple bottom line in business.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Corporate Governance (10 Lectures) Concept of Corporate Governance, Regulatory Framework of Corporate Governance in India, Elements of Good Corporate Governance
2	Introduction to Corporate Social Responsibility (10 Lectures) Corporate Social Responsibility, Corporate Philanthropy, CSR and Indian Corporations, Role of NGOs and International Agencies
3	Areas of CSR and CSR Policy (10 Lectures) CSR Towards Stakeholders, CSR and Environmental Concerns, Designing CSR Policy, Global Recognitions of CSR, CSR and Sustainable Development, CSR Through Triple Bottom Line in Business

Learning Resources recommended:

1. Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
2. S.K.Bhatia, Business Ethics and Corporate Governance
3. William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
4. Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India
5. R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
6. Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
7. Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.
8. Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
9. Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
10. Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
11. Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
12. Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
13. Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
14. Francesco Perrini, Stefano and AntonioTencati, Developing CSR- A European Perspective , Edward Elgar.
15. William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
16. Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.

17. Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

Evaluation Pattern

A) Internal Assessment: 40 % (20 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	10
02	Assignments	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 10 Duration: 20 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (30 Marks)

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hrs.

All Questions are Compulsory

Question No	Particulars	Marks
Q-1	Objective Question A) 5 Sub Questions to be asked B) 5 Sub Questions to be asked (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	05 Marks 05 Marks
Q-1	OR Short Notes (Any Two out of Three)	10 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	20 Marks

***Revised Syllabus of Courses of Master of Commerce (M.Com.)
Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Investment Analysis and Portfolio
Course Code	PCOM105
Class	MCOM
Semester	I
No of Credits	4
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	The subject of Investment Analysis and Portfolio is highly relevant to employability, entrepreneurship, and skill development. It enhances employability by preparing students for roles in the financial industry, such as investment analysts and portfolio managers. For entrepreneurs, it equips them with the knowledge to make informed investment decisions for their ventures and attract potential investors. The subject develops crucial skills including analytical, decision-making, problem-solving, and communication skills, which are valuable in the financial sector and beyond. Studying investment analysis and portfolio management nurtures an entrepreneurial mindset and fosters adaptability to evolving market trends. Overall, this subject empowers students to succeed in finance, entrepreneurship, and related fields by providing them with the necessary knowledge and skills for making informed investment decisions and driving financial success.

Investment Analysis and Portfolio

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Investment Environment	15
2	Risk - Return Relationship	15
3	Portfolio Management and Security Analysis	15
4	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate an understanding of the investment environment, including various investment avenues and the factors affecting portfolio performance evaluation.
2. Apply the concepts of risk and return relationship in investment analysis, including understanding different types of risk, calculating risk measures, and interpreting holding period returns and beta calculations.
3. Analyze portfolio management and security analysis techniques, including the selection and evaluation of securities within a portfolio.
4. Evaluate the Capital Asset Pricing Model (CAPM) and its implications for portfolio management, as well as apply techniques for measuring portfolio performance.
5. Create an investment portfolio based on the principles and theories learned throughout the course, incorporating risk-return analysis and applying portfolio management techniques.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Investment Environment (15 Lectures)
	Introduction to Investment Environment Investment Avenues Evaluation of portfolio performance
2	Risk - Return Relationship (15 Lectures)
	Type of Risk, Calculation of Risk, Holding period Return, Beta calculation
3	Portfolio Management and Security Analysis (15 Lectures)
	Portfolio Management Security Analysis
4	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement (15 Lectures)
	Capital Asset Pricing Model Portfolio Performance Measurement

Learning Resources recommended:

A] Books and Textbooks:

1. "Investment Analysis and Portfolio Management" by Prasanna Chandra
2. "Security Analysis and Portfolio Management" by Donald E. Fischer and Ronald J. Jordan
3. "Portfolio Management: Theory and Application" by S. Kevin
4. "Investment Management: Security Analysis and Portfolio Management" by V.K. Bhalla
5. "Portfolio Construction, Management, and Protection" by Robert A. Strong

B] Academic Journals and Publications:

1. "Journal of Finance" by the Indian Association of Financial Management (IAFM)
2. "Finance India" by the Indian Institute of Finance (IIF)
3. "IIMB Management Review" by the Indian Institute of Management Bangalore (IIMB)
4. "Journal of Indian Business Research" by Emerald Publishing

C] Online Platforms and Resources:

1. National Stock Exchange of India (NSE) (www.nseindia.com): Provides access to real-time market data, educational resources, and investment tools.
2. Bombay Stock Exchange (BSE) (www.bseindia.com): Offers market data, trading information, and research reports for Indian securities.
3. Moneycontrol (www.moneycontrol.com): A leading financial news and investment platform in India, offering market analysis, investment tips, and portfolio tracking.
4. Value Research Online (www.valueresearchonline.com): Provides comprehensive mutual fund research, investment analysis, and financial planning tools.
5. Investopedia (www.investopedia.com): Offers a wide range of investment tutorials, articles, and resources for learning investment analysis and portfolio management concepts.

D] Case Studies and Research Papers:

1. "Indian Journal of Finance" by the Indian Association of Research in Capital Markets (IARCM): Publishes research papers and articles on various aspects of finance, including investment analysis and portfolio management.
2. "Portfolio Management: A Case Study Approach" by the Indian Institute of Management Ahmedabad (IIMA) - Center for Innovation, Incubation, and Entrepreneurship (CIIE)

E] Financial Newspapers and Magazines:

1. Economic Times: Provides in-depth coverage of financial markets, investment news, and expert opinions.
2. Business Standard: Offers comprehensive coverage of business, finance, and investment-related topics.
3. Moneylife: Focuses on personal finance, investment strategies, and analysis of financial markets.

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

Question Paper Pattern for Periodical Class Test/ Online Examination
Maximum Marks: 20
Duration: 40 Minutes
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
Q-4	Practical Question	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Financial Instruments
Course Code	PCOM106
Class	M.Com
Semester	I
No of Credits	4
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	<p>The course on "Financial Instruments" is highly relevant to Employability, Entrepreneurship, and Skill Development for the following reasons:</p> <p>Employability: Completing this course enhances a candidate's employability in finance-related roles such as financial analyst, portfolio manager, investment banker, or wealth advisor. The practical knowledge gained through the course prepares individuals to handle real-world financial scenarios, making them valuable assets to potential employers.</p> <p>Entrepreneurship: For aspiring entrepreneurs looking to start their own businesses or ventures, understanding financial instruments and investment strategies is crucial. This course equips entrepreneurs with the skills to make informed financial decisions, manage capital, and optimize investment opportunities.</p> <p>Skill Development: The course provides essential skills in financial analysis, risk assessment, and portfolio management. These skills are transferable across various industries and sectors,</p> <p>In conclusion, the course on "Financial Instruments" has wide-ranging relevance in terms of employability, entrepreneurship, and skill development. It empowers individuals with the financial knowledge and expertise needed to succeed in various professional roles, make informed investment decisions, and plan for their financial future, making it a valuable asset for personal and professional growth.</p>

Financial Instruments

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Financial Markets: Functions, Participants, and Organization Introduction	15
2.	Financial Markets: Instruments and Their Relevance	15
3.	Swaps, Credit Derivatives	15
4.	Introduction to Fixed Income Securities: Basic Concepts	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Identify the functions, participants, and organization of financial markets, and analyze how they contribute to the overall financial system.
2. Evaluate various financial instruments available in the markets, classify them based on their characteristics, and analyze their relevance in different financial scenarios.
3. Apply the concepts of risk management and financial planning to select appropriate financial instruments that match specific needs and objectives of individuals or organizations.
4. Analyze and compare different types of swaps, including interest rate swaps, equity swaps, currency swaps, and commodity swaps, and assess their implications in hedging and risk management strategies.
5. Demonstrate a comprehensive understanding of basic concepts related to fixed income securities, such as LIBOR, yield to maturity, term structure of interest rates, forward interest rates, duration hedging, and convexity.

Curriculum:

Sr. No.	Modules / Units
1	Financial Markets: Functions, Participants, and Organization Introduction (15 Lectures)
	Introduction Financial market functions and functioning Financial markets: Regulation
2	Financial Markets: Instruments and Their Relevance (15 Lectures)
	Financial markets: instruments. Instruments: classifications Instruments: types and payoffs Matching needs and uses Risk management/ financial planning
3	Swaps, Credit Derivatives (15 Lectures)
	Interest rate swaps. Equity swaps. Currency and commodity swaps.
4	Introduction to Fixed Income Securities: Basic Concepts (15 Lectures)
	LIBOR, expressing interest rates in terms of equivalent bond prices. Yield to maturity, term structure of interest rates. Forward interest rates. Duration hedging and convexity

Learning Resources Recommended:

A] Books and Textbooks:

1. "Investments" by Bodie, Kane, and Marcus
2. "Options, Futures, and Other Derivatives" by John C. Hull
3. "Fixed Income Securities: Tools for Today's Markets" by Bruce Tuckman and Angel Serrat
4. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins

B] Online Courses:

1. Coursera: "Financial Markets" by Yale University
2. Udemy: "Options Trading Basics (3-Course Bundle)" by Hari Swaminathan
3. EdX: "Introduction to Credit Derivatives and Structured Credit" by New York Institute of Finance

C] Academic Journals:

1. The Journal of Finance
2. The Journal of Financial Economics

3. Journal of Banking & Finance
4. Indian Journal of Finance
5. Finance India

D] E-Libraries and Repositories:

1. National Digital Library of India (NDLI)
2. Shodhganga: A Reservoir of Indian Theses
3. Indian Institute of Banking & Finance (IIBF) Library

E] Financial Databases:

1. National Stock Exchange (NSE) India
2. Bombay Stock Exchange (BSE) India
3. Bloomberg Terminal: Provides real-time financial market data and analytics

F] Podcasts and Audio Resources:

1. "The Investor's Podcast" - Discusses investment strategies and insights
2. "The Dave Ramsey Show" - Provides personal finance advice and tips

G] Professional Networks: LinkedIn Groups:

1. "Finance Professionals Network,"
2. "Investment Banking Group India"

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Question <i>(Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)</i>	15 Marks
	<i>OR</i>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<i>OR</i>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<i>OR</i>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<i>OR</i>	
Q-4	Practical Question	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester I with Effect from the
Academic Year 2023-2024***

Name of the Course	Research Methodology
Course Code	PCOM107
Class	M.Com.
Semester	I
No of Credits	4
Nature	Theory
Type	Research Methodology
Relevance with Employability/ Entrepreneurship/ Skill development	Learner will gain the knowledge of Research Methodology in Business application. Further, the learner will be benefited in the form of increase in his research aptitude, analytical and decision-making skills. Acquisition of the knowledge in the field of research will increase the chances of employability and will offer better prospects in the corporate sector.

Research Methodology

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Process	15
3	Data Processing and Statistical Analysis	15
4	Research Reporting and Modern Practices in Research	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate an understanding of the features and importance of research in business, different types of research, the formulation of research problems, research design, and the significance of literature review.
2. Apply the knowledge of data collection methods, including primary and secondary data collection techniques, questionnaire designing, and factors influencing the choice of data collection methods.
3. Analyze data processing techniques, including editing, coding, classification, tabulation, and graphic presentation, as well as perform statistical analysis using measures of central tendency, measures of dispersion, correlation analysis, and regression analysis.
4. Evaluate different testing methods for hypotheses, including parametric tests (t-test, f-test, z-test) and non-parametric tests (chi-square test, ANOVA, factor analysis), considering their applicability and significance in research.
5. Create well-structured research reports, following the essentials of research report writing, proper referencing and citation methods (APA, CMS, MLA), and adhering to ethical norms and practices in research.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Research (15 Lectures)
	Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research, Formulation of research problem, Research Design, significance of Review of Literature Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size
2	Research Process (15 Lectures)
	Stages in Research process, Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire
3	Data Processing and Statistical Analysis (15 Lectures)
	Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Testing of Hypotheses – Parametric Test-t test, f test, z test, Non-Parametric Test -Chi square test, ANOVA, Factor Analysis Interpretation of data: significance and Precautions in data interpretation
4	Research Reporting and Modern Practices in Research (15 Lectures)
	Research Report Writing: Importance, Essentials, Structure/ layout, Types References and Citation Methods:APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association) Footnotes and Bibliography Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research

Learning Resources recommended:

A] Books and Textbooks:

1. "Research Methodology: Methods and Techniques" by C.R. Kothari
2. "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar
3. "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler
4. "Research Methodology: Concepts and Cases" by Deepak Chawla
5. "Research Methodology in Social Sciences" by Ram Ahuja

B] Academic Journals and Publications:

1. "Indian Journal of Research in Management, Business and Social Sciences" by the Indian Research Journals (IRJ)
2. "Journal of Indian Business Research" by Emerald Publishing
3. "South Asian Journal of Business Studies" by the South Asian Management Forum

C] Online Platforms and Resources:

1. Shodhganga (shodhganga.inflibnet.ac.in): A digital repository of Indian research theses and dissertations, offering access to valuable research materials and studies.
2. Indian Council of Social Science Research (ICSSR) (icssr.org): Provides research grants, publications, and resources for social science research in India.
3. ResearchGate (www.researchgate.net): An online platform for researchers to share and access scholarly articles, publications, and collaborate with peers.
4. IndiaStat (www.indiastat.com): Offers statistical data and reports related to various fields in India, useful for research purposes.
5. Indian Statistical Institute (ISI) (www.isical.ac.in): Provides research publications, data sets, and resources in the field of statistics and research methodology.

Evaluation Pattern

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks

No. of Courses	Semester II	Credits
	Major: Mandatory	
PCOM201	Financial Services and Capital Market	4
PCOM202	E-Commerce	4
PCOM203	Macro Economics concepts and Applications	4
PCOM204	Logistics and Supply chain Management	2
	Major: Elective	
PCOM205	Corporate Finance	4
PCOM206	Corporate Financial Reporting	
PCOM207	On Job Training/ Field Project	4
Total Credits		22

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	Financial Services and Capital Market
Course Code	PCOM201
Class	M.Com
Semester	II
No of Credits	4
Nature	Practical
Type	Major: Mandatory I
Relevance with Employability/ Entrepreneurship/ Skill development	The course on "Financial Services and Capital Market" is highly relevant to employability, entrepreneurship, and skill development. It prepares students for finance-related job roles and enhances their entrepreneurial abilities by providing in-depth knowledge of capital markets, financial services, and funding options. The course focuses on developing analytical and decision-making skills, along with effective communication and presentation abilities. It aligns with industry demands, making graduates well-prepared for careers in finance, consulting, and entrepreneurship, and equips them with valuable insights into industry dynamics, regulations, and best practices. Overall, the course enhances employability, fosters entrepreneurial skills, and develops critical competencies for success in the financial services and capital market sectors.

Financial Services and Capital Market *Modules at a Glance*

Sr. No.	Modules	No. of Lectures
1	Capital Market – Primary & Secondary	05
2	Banking as Source of Capital Including NBFCs	15
3	Leasing	15
4	Mutual Funds	15
5	Factoring	10
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate understanding of the basics of the capital market, including its segments, instruments, and the organization of the stock market in India.
2. Apply knowledge of banking as a source of capital, including working capital loans, term loans, financing through NBFCs, project financing, working capital management, and reverse mortgage.
3. Analyze the concept of leasing, its types, financial evaluation of lease proposals from the perspective of lessee and lessor, break-even lease rental, cross-border leasing, and regulatory aspects of leasing.
4. Assess the basics of mutual funds, including their types, structural and portfolio classifications, evaluating their performance using measures such as net asset value (NAV), holding period return (HPR), and understanding the advantages, disadvantages, and factors influencing the selection of mutual funds
5. Understand the concept, types, functions and mechanism of factoring, and regulatory aspects of factoring in India. Compare forfaiting with export factoring and analyze the factors inhibiting the growth of factoring.

Curriculum:

Sr. No.	Modules / Units
1	Capital Market – Primary & Secondary (15 Lectures)
	Basics of Capital Market, Segments of Capital Market, Capital Market Instruments, Aspects of Primary Market, Stock market Organization in India, Demutualization of Stock Exchanges, Share Trading in Secondary Market, Stock Market and Its Operations
2	Banking as Source of Capital Including NBFCs (15 Lectures)
	Bank loans in the form of working capital loan, Bank loans in the form of term loan, Financing through Non-Banking Finance Companies (NBFCs), Concept of Project Financing, Working Capital Management, Reverse Mortgage
3	Leasing (15 Lectures)
	Meaning, types, advantages and disadvantages of Leasing, Financial evaluation of lease proposal from the perspective of Lessee and Lessor, Break Even Lease Rental (BELR) from Lessee's and Lessor's point of view, Cross Border Leasing, Regulatory Aspects of Leasing
4	Mutual Funds (15 Lectures)
	Basics of Mutual Funds- Including its concepts and benefits etc., Evolution of the Indian Mutual Fund Industry, Types of Mutual Funds, Structural Classification, Portfolio Classification, Evaluating performance of Mutual Funds, Net Asset Value (NAV), Costs incurred by Mutual Fund, Holding Period Return (HPR), Advantages and Disadvantages of Mutual Fund, Factors influencing the selection of Mutual Funds, Signals highlighting the exit of the investor from the Mutual Fund Scheme
5	Factoring (15 Lectures)
	Concept, Definition and Mechanism of Factoring, Types/Forms of Factoring, Functions of a Factor, Benefits of Factoring, Factors inhibiting the growth of Factoring in India, Forfaiting, Forfaiting vs Export Factoring, Regulatory Aspects of Factoring

Learning Resources recommended:

A] Books and Textbooks:

1. "Investments" by Bodie, Kane, and Marcus
2. "Indian Financial System" by M.Y. Khan and P.K. Jain
3. "Indian Capital Markets: A Comprehensive Guide" by Jitendra Kumar and Pramod Jain
4. "Indian Financial Markets: Markets, Institutions, and Financial Services" by H.R. Machiraju
5. "Capital Market in India: Issues and Challenges" by S.L. Gupta and V.K. Gupta

6. "Mutual Funds in India: A Comprehensive Guide for Investors and Professionals" by Ramesh Sinha
7. "Handbook of Financial Services" by IIBF (Indian Institute of Banking and Finance)
8. "Indian Financial Sector: Structure, Functions, and Challenges" by Niti Bhasin
9. "Factoring and Forfaiting: A Practical Approach" by Sunita Gulati
10. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins
11. "Fundamentals of Financial Management" by Eugene F. Brigham and Joel F. Houston
12. "Capital Markets: Institutions, Instruments, and Risk Management" by Frank J. Fabozzi

B] Publications & Academic Journals:

1. Securities and Exchange Board of India (SEBI) Publications: SEBI publishes various reports, guidelines, and research papers on capital market regulations and developments in India. These publications can provide valuable insights into the Indian financial system.
2. "Capital Market" Magazine: A leading financial magazine in India that covers capital market trends, analysis, and industry news. It offers a comprehensive view of the Indian capital market.
3. "Financial Express": An Indian business newspaper that covers financial markets, economic news, and analysis. It provides valuable insights into the Indian financial sector.
4. "Journal of Indian Business Research" by Emerald Publishing: This journal publishes research papers on various aspects of Indian business, including capital markets and financial services.
5. "Indian Journal of Finance" by Indian Association of Research in Capital Markets (IARCM): This journal focuses on research papers and articles related to finance, capital markets, and financial services in India.
6. Journal of Financial Economics
7. Journal of Banking and Finance
8. Journal of Financial Markets
9. International Journal of Financial Studies

C] Online Platforms and Resources:

1. Investopedia (www.investopedia.com): Provides comprehensive resources on capital markets, financial instruments, and investment strategies.
2. Financial Times (www.ft.com): Offers in-depth coverage of global financial markets, news, and analysis.
3. Bloomberg (www.bloomberg.com): Provides real-time financial market data, news, and analytics.
4. National Stock Exchange (NSE) (www.nseindia.com): Offers resources and data related to the Indian capital market.
5. Securities and Exchange Board of India (SEBI) (www.sebi.gov.in): Provides regulatory information and publications on capital market activities in India.

Evaluation Pattern

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

Question Paper Pattern for Periodical Class Test/ Online Examination
Maximum Marks: 20
Duration: 40 Minutes
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
Q-4	Practical Question	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	E-Commerce
Course Code	PCOM202
Class	M.Com.
Semester	II
No of Credits	4
Nature	Theory
Type	Major: Mandatory II
Relevance with Employability/ Entrepreneurship/ Skill development	The course is designed to equip students with basic information regarding e commerce. This will help them in analysis of market and changes due to ecommerce development. Case studies will help students for a practical approach for using various concepts of E-Commerce . Lerner's can utilize the knowledge for development and growth of their own business and to survive in a competitive corporate world.

E-Commerce

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and E-enterprise	15
3	E-marketing and Electronic Payment System	15
4	Legal and Regulatory Environment and Security issues of E-commerce	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Describe the evolution of e-commerce, its history, and the various business models employed in e-commerce.
2. Explain the significance and benefits of the World Wide Web (WWW) in the context of e-enterprise and electronic data interchange & discuss the role of e-CRM (customer relationship management) in managing customer interactions.
3. Apply e-marketing techniques and strategies to promote products or services online & discuss electronic payment systems and their role in facilitating e-commerce transactions.
4. Analyze the legal and regulatory environment of e-commerce & evaluate the concepts and tools used to ensure security in e-commerce transactions, such as encryption and the public and private key infrastructure.
5. Evaluate the challenges and limitations associated with cyber laws, security issues, and the implementation of e-commerce systems & assess the impact of these factors on the growth and sustainability of e-commerce businesses.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Electronic Commerce –Evolution and Models (15 Lectures) Evolution of E-Commerce-Introduction, History Business Models of E-Commerce- E-Commerce Sales Product Life Cycle (ESLC) Model
2	World Wide Web and E-enterprise (15 Lectures) World Wide Web-Reasons for building own website, Benefits of Website, Electronic data Interchange E-CRM. E-enterprise- Introduction
3	E-marketing and Electronic Payment System (15 Lectures) E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media. E-Commerce Customer Electronic Payment System-
4	Legal and Regulatory Environment and Security issues of E-commerce (15 Lectures) Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. Taxation Issues, Security Issues in E-Commerce, Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure

Learning Resources recommended:

A] Books and Textbooks:

1. E-commerce: business, technology, society. Laudon, Kenneth C. and Carol Guercio Traver (2002) (New Delhi: Pearson Education).
2. Electronic Commerce: From Vision to Fulfillment Awad, Elias M. (2007), (NewDelhi : Pearson Education).
4. eMarketing eXcellence; The Heart of eBusiness Smith, P.R. and Dave Chaffey (2005 (UK : Elsevier Ltd.)
5. Cyber Laws Simplified • Vivek Sood -TMH (2001)
6. Handbook of cyber Laws Vakul Sharma -Macmillan (2002)
7. E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
8. Introduction to E-commerce (jeffrey) Tata- Mcgrawhill
9. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
10. Web Technology: Ramesh Bangia

B] Journal & Publications

1. Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print)(http://web.csulb.edu/journals/jecr/a_j.htm)
2. Business 2.0: Roadmap for Success , Kalakota, Ravi and Marcia Robinson (2001). (newDelhi : Pearson Education).

Evaluation Pattern

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

Question Paper Pattern for Periodical Class Test/ Online Examination
Maximum Marks: 20
Duration: 40 Minutes
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	Macro Economics Concepts and Applications
Course Code	PCOM203
Class	M.Com.
Semester	II
No of Credits	4
Nature	Theory
Type	Major: Mandatory III
Relevance with Employability/ Entrepreneurship/ Skill development	The course is designed to equip students with basic tools and economic aspects of current affairs and help them in analysis of market behavior.it provides insight into the economic principles and decision making. It widens the analytical ability of the students and provides them with a foundation for further study of economics. Case studies will help students for a practical approach for using various concepts of business economics.

Macro Economics Concepts and Applications

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Aggregate Income and its Dimensions	15
2	Growth and Development Theories	15
3	Economic Policy Implications in the IS-LM Framework	15
4	International Aspects of Macroeconomics Policy	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Demonstrate an understanding of aggregate income and its dimensions, including national income aggregates.
2. Apply growth and development theories and understand the concept of economic development.
3. Analyze economic policy implications in the IS-LM framework and policy trade-offs.
4. Evaluate the international aspects of macroeconomic policy, including balance of payments and the effectiveness of devaluation.

Curriculum:

Sr. No.	Modules / Units
1	Aggregate Income and its Dimensions (15 Lectures) Aggregate Income and its dimensions: National income aggregates - and measurement; - GNP, GDP, NDP, Real and nominal income concepts, Green GNP and GDP, measures of inflation and price indices - GDP deflator, -Nominal and real interest rates- PPP income and HDI.
2	Growth and Development Theories (15 Lectures) Consumption and Savings: The Life Cycle Hypothesis, Absolute and Relative Hypothesis, Permanent income hypothesis Rostow's stages of development, the Big Push theory
3	Economic Policy Implications in the IS-LM Framework (15 Lectures) The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilization policies in IS-LM framework – Transmission mechanism and the crowding out effect; composition of output and policy mix, Policy trade-off between Inflation and unemployment – Phillips' curve – short run and long run
4	International Aspects of Macroeconomics Policy (15 Lectures) International aspects of Macroeconomic policy: Balance of payments disequilibrium of an open economy - corrective policy measures -Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model -Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J -curve effect

Learning Resources recommended:

A] Books & Textbooks:

- 1) Dornbusch. R, Fisher.S, Macroeconomics, Tata McGraw-Hill 9th edition
- 2) D'Souza Errol., Macroeconomics, Pearson Education 2008
- 3) Gupta G.S., Macroeconomics Theory and Applications, Tata McGraw-Hill, New Delhi 2001
- 4) Dwivedi D.N., Macroeconomics theory and policy, Tata McGraw-Hill, New Delhi 2001

B] Journal & Publications:

1. Economic and Political Weekly
2. Indian Economic Review
3. Financial Dailies

Evaluation Pattern: 60:40

Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

Question Paper Pattern for Periodical Class Test/ Online Examination
Maximum Marks: 20
Duration: 40 Minutes
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)

Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	Logistics and Supply Chain Management
Course Code	PCOM204
Class	M.Com.
Semester	II
No of Credits	2
Nature	Theory
Type	Major: Mandatory IV
Relevance with Employability/ Entrepreneurship/ Skill development	The course is designed to equip students with basic concept of Logistics and Supply Chain Management. This will help them in analyzing market changes and trend setting It provides insight into the Logistics Applications in the various areas of business organization. It widens the analytical ability of the students and provides them with a foundation for further study of Supply chain management.

Logistics and Supply Chain Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Logistics and Supply Chain Management	10
2	Demand Forecasting	10
3	Supply Chain Management	10
Total		30

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Define the concepts of logistics management and supply chain management, including their definitions, evolution, and importance in modern business operations.
2. Analyze the key drivers of supply chain management and the relationships between logistics and supply chain management, including concepts such as green reverse logistics, third-party logistics, fourth-party logistics, and the bull-whip effect.
3. Apply different demand forecasting techniques, such as simple average, simple moving average, and weighted moving average, to address the challenges and make accurate demand forecasts.
4. Evaluate supply chain intermediaries, including their concepts and types, channels of distribution for industrial goods and consumer goods, channel distribution at the service level, and factors influencing the selection of suitable channels.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Logistics and Supply Chain Management (10 Lectures)
	Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics and Supply Chain Management, Key Drivers of Supply Chain Management and Logistics relationships. Green Reverse, Third party and Fourth Party Logistics Changing Logistics Environment, Reverse Logistics, Bull-whip effect
2	Demand Forecasting (10 Lectures)
	Demand Forecasting – Meaning, Importance, Challenges (Simple Average, Simple Moving Average, Weighted Moving Average – Problems)
3	Supply Chain Management (10 Lectures)
	Supply chain intermediaries- Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels. Golden quadrilateral, RORO

Learning Resources recommended:

A] Books & textbook

1. Supply Chain Logistics Management, Bowersox, Closs, Cooper, McGraw Hill.
2. World Class Supply Management, Burt, Dobbler, Starling, TMH.
3. Logistical Management, Donald J Bowersox, David J Closs, TMH
4. “International Logistics”, Pierre David, Biztantra.
5. Supply Chain Management, Sunil Chopra, Peter Meindl, Pearson Education, India.
6. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert

Evaluation Pattern

A) Internal Assessment: 40 % (20 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	10
02	Assignments	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05

Question Paper Pattern for Periodical Class Test/ Online Examination

Maximum Marks: 10

Duration: 20 Minutes

Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)

B) Semester End Examination: 60% (30 Marks)

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hrs.

All Questions are Compulsory

Question No	Particular	Marks
Q-1	Objective Question A) 5 Sub Questions to be asked B) 5 Sub Questions to be asked (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	05 Marks 05 Marks
Q-1	OR Short Notes (Any Two out of Three)	10 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	20 Marks

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	Corporate Finance
Course Code	PCOM205
Class	MCOM
Semester	II
No of Credits	4
Nature	Theory
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	The courses' primary goal is to provide students with the financial knowledge and skills necessary to create budgets and allocate resources to various organizational units. also filled with all the topics that will help you build your understanding to specialize in any business, including banking, financial services, NBFCs, and corporate.

Corporate Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Scope and Objectives of Financial Management	15
2	Time Value of Money	15
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making	15
4	Financial Decisions	15
Total		60

Course Outcomes:

At the end of the Course, the Learner will be able to

1. Explain the scope and objectives of financial management, including the key areas and responsibilities involved in managing the finances of a corporation.
2. Apply the concepts of time value of money, including present value, annuity, techniques of discounting, techniques of compounding, and bond valuation, to analyze and make financial decisions.
3. Analyze financial statements and apply ratio analysis techniques to evaluate the financial performance of a company, including profitability ratios, efficiency ratios, liquidity ratios, stability ratios, and investor's analysis ratios.
4. Evaluate the cost of capital, make capital structure decisions, and analyze the impact of leverage on a company's financial structure.

Curriculum:

Sr. No.	Modules / Units
1	Scope and Objectives of Financial Management (15 Lectures)
	Scope and Objectives of Financial Management
2	Time Value of Money (15 Lectures)
	Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making (15 Lectures)
	Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed, Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio; Liquidity Ratios: Current Ratio, Quick Ratio; Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio Investor's Analysis Earnings per Share, P/E Ratio, Dividend Yield
4	Financial Decisions (15 Lectures)
	Cost of Capital Capital Structure Decisions Leverage

Learning Resources recommended:

A] Books & Textbook

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH
4. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hill

Evaluation Pattern

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10

Question Paper Pattern for Periodical Class Test/ Online Examination
Maximum Marks: 20
Duration: 40 Minutes
Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.) OR	15 Marks
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question OR	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question OR	15 Marks
Q-3	Practical Question	15 Marks

Q-4	Practical Question	<i>OR</i>	15 Marks
Q-4	Practical Question		15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	Corporate Financial Reporting
Course Code	PCOM206
Class	M.Com
Semester	II
No of Credits	4
Nature	Practical
Type	Major : Elective
Relevance with Employability/ Entrepreneurship/ Skill development	<p>Employability:</p> <p>Enhanced Financial Analysis Skills: Understanding various financial instruments, their valuation, and risk assessment equips individuals with essential financial analysis skills. This makes them valuable assets for financial institutions, investment firms, and corporate finance departments.</p> <p>Entrepreneurship:</p> <p>Risk Management: Entrepreneurs can use financial instruments to hedge against financial risks, such as interest rate fluctuations or currency exchange risks, thus safeguarding their businesses.</p> <p>Financial Planning: Understanding financial instruments assists entrepreneurs in creating robust financial plans, optimizing working capital, and managing cash flows effectively.</p> <p>Skill Development:</p> <p>Financial Analysis and Valuation: The course develops skills in analyzing financial statements, evaluating financial performance, and valuing different financial instruments, improving decision-making abilities.</p> <p>Business Restructuring and M&A: Skill development in accounting for mergers, acquisitions, and corporate restructuring helps individuals navigate complex financial transactions.</p>

Corporate Financial Reporting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1.	Introduction to Financial Reporting	15
2.	Recent Trends in Financial Reporting	15
3.	Valuation, Accounting and Reporting of Financial Instruments and others	15
4.	Accounting of Business Combinations & Restructuring (as per Ind AS)	15
	Total	60

Course Outcomes:

At the end of the Course, the Learner will be able to

- 1 Understand and Apply Accounting Standards
- 2 Analyze and Interpret Recent Trends in Financial Reporting including Sustainability Reporting Tripple Bottom Line Reporting, Corporate Social Responsibility Reporting (CSR Reporting) Fair Value Measurement, Integrated Reporting
- 3 Apply Valuation and Accounting Principles for Financial Instruments
- 4 Understand Accounting for Business Combinations & Restructuring
- 5 Analyze Financial Reporting Implications

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Financial Reporting (15 Lectures)
	<ul style="list-style-type: none"> Accounting Standards Generally Accepted Accounting Principles in India Overview of Accounting Standards (AS) Introduction to International Financial Reporting Standards
2	Recent Trends in Financial Reporting (15 Lectures)
	<ul style="list-style-type: none"> Sustainability Reporting Tripple Bottom Line Reporting Corporate Social Responsibility Reporting (CSR Reporting) Fair Value Measurement Integrated Reporting (IR) Disclosure of Accounts
3	Valuation, Accounting and Reporting of Financial Instruments and others (15 Lectures)
	<ul style="list-style-type: none"> Recognition & Valuation Financial Instruments (Ind AS) GST Accounting NBFC – Provisioning Norms and Accounting Valuation of Shares Valuation of Goodwill
4	Accounting of Business Combinations & Restructuring (as per Ind AS) (15 Lectures)
	<ul style="list-style-type: none"> Relevant Terms, Types of merger, methods of accounting, Purchase consideration and settlement Accounting in books of vendor/ transferor and transferee Accounting for Mergers / Acquisitions (including chain holdings, cross holdings, multiple holdings) Corporate Financial restructuring, Reconstruction Schemes, De-merger, Reverse merger

Learning Resources Recommended:

A] Books:

- "Indian Financial System" by Bharti Pathak: This book provides a comprehensive understanding of the Indian financial system, including financial instruments, markets, and regulatory frameworks.
- "Financial Instruments: Equities, Debt, Derivatives, and Alternative Investments" by David M. Weiss: This book covers various financial instruments and their valuation methods, including those relevant to the Indian context.

B] Online Courses:

1. National Stock Exchange (NSE) - NCFM Certification: NSE offers various certification courses related to financial instruments, including Equity Derivatives, Currency Derivatives, and Debt Market modules, providing a deep understanding of these instruments in the Indian market.
2. Coursera - "Introduction to Financial Markets" by Indian School of Business: This course covers financial instruments, market structures, and investment strategies in the Indian context.

C] Financial Newspapers and Magazines:

1. The Economic Times: This newspaper covers daily updates on financial instruments, market trends, and regulatory changes in the Indian financial sector.
2. Business Standard: A leading financial newspaper that provides in-depth coverage of financial instruments and market developments in India.

D] Financial Journals:

"Journal of Financial Markets" (Elsevier): This journal publishes research articles on financial instruments, market behavior, and trading strategies, including studies relevant to the Indian financial market.

E] Industry Reports and Research Papers:

1. Securities and Exchange Board of India (SEBI) Reports: SEBI publishes research reports and white papers on financial markets and instruments in India.
2. Institute for Development and Research in Banking Technology (IDRBT): IDRBT conducts research on various aspects of financial instruments and emerging technologies in the Indian banking and financial sector.

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
Q-4	Practical Question	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce
(M.Com.) Programme at Semester II with Effect from the
Academic Year 2023-2024***

Name of the Course	On Job Training/ Field Project
Course Code	PCOM207
Class	MCOM
Semester	II
No of Credits	4
Nature	Practical
Type	On Job Training/ Field Project
Relevance with Employability/ Entrepreneurship/ Skill development	The courses' primary goal is to provide students with the financial knowledge and skills necessary to create budgets and allocate resources to various organizational units. also filled with all the topics that will help you build your understanding to specialize in any business, including banking, financial services, NBFCs, and corporate.

Guidelines and Evaluation Pattern for On Job Training/ Field Project (100 Marks)

Introduction:

Inclusion of On Job Training/ Field Project in the course curriculum of the M.Com. programme is one of the ambitious aspect in the programme structure. The main objective of inclusion of On Job Training/ Field Project is to inculcate ability to interpret particular aspect of the study in his/ her own words.

Guidelines for On Job Training

On-the-Job Training/Field Project: Students will be required to undertake a designated project or tasks in an organization or industry relevant to their field of study. The course aims to provide students with practical exposure and hands-on experience in a professional work environment related to their field of study.

Course Objectives:

By the end of the course, students should be able to:

1. Gain exposure to real-world insights and apply theoretical knowledge to practical situations
2. Enhance his skills regarding problem-solving, decision-making, and communication skills.
3. Understand organizational dynamics and work culture.
4. Build industry connections and networking opportunities

Course Duration:

Minimum 20 days / 120 hours of On Job Training with an Organization/ NGO/ Charitable Organization/ Private firm.

- The theme of the internship should be based on any study area of the Major course
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory

Report Structure:

The students will be required to submit a comprehensive report at the end of the On-the-Job Training. A project report has to be brief in content and must include the following aspects:

a) Title Page:

Mentioning the title of the report, name of the student, program, institution, and the period of training.

b) Certificate of Completion:

A certificate issued by the organization or supervisor confirming the successful completion of the training.

c) Declaration:

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

d) Acknowledgments:

Recognizing individuals or organizations that provided support, guidance, or resources during the training.

e) Table of Contents:

Providing a clear outline of the report's sections and page numbers.

f) Executive Summary:

A bird's eye view of your entire presentation has to be precisely offered under this Category.

g) Introduction on the Company:

A Concise representation of company/ organization defining its scope, products/ services etc.

h) Your Role in the Organization during the on Job Training:

The key aspects handled, the department under which you were deployed and brief Summary report duly acknowledged by the reporting head.

i) Challenges:

The challenges confronted while churning out theoretical knowledge into practical world.

j) Conclusion:

A brief overview of your experience and suggestions to bridge the gap between theory and practice.

Course Outcomes:

1. Apply theoretical knowledge and concepts acquired during the academic program to real-world work scenarios.
2. Develop practical skills and competencies necessary for successful professional engagement.
3. Demonstrate effective problem-solving, decision-making, and critical thinking abilities in a work environment.
4. Adapt to and navigate organizational dynamics and work culture in the chosen industry.
5. Prepare a comprehensive report documenting the training/project experience, findings, and recommendations.

Guidelines for Field Project

The Field Project for Master of Commerce is designed to provide students with hands-on learning experiences in understanding different socio-economic contexts. The project aims to expose students to development-related issues in both rural and urban settings. It offers opportunities for students to observe and study actual field situations related to socio-economic development, policies, regulations, organizational structures, and programmes that guide the development process. Additionally, students will explore innovative practices to address complex socio-economic problems in the community.

Course Objectives:

By the end of the course, students should be able to:

1. Gain exposure to development-related issues in rural and urban contexts.
2. Analyze and observe actual field situations related to socio-economic development.
3. Understand policies, regulations, organizational structures, and programmes guiding the development process.
4. Identify complex socio-economic problems in the community and propose innovative solutions.

Course Duration: One Semester Minimum 20 days / 120 hours of field project work.

Course Outline:

1. Introduction to Field Project (10 Hours)

Understanding the significance of field-based learning in socio-economic development. Identifying the objectives and expected outcomes of the field project. Selecting suitable rural and urban settings for the project.

2. Field Visits and Observations (30 Hours)

Organizing field visits to selected rural and urban areas. Observing and documenting the socio-economic conditions, challenges, and opportunities in the community. Engaging with local stakeholders and understanding their perspectives.

3. Research and Data Collection (20 Hours)

Designing research methodologies and data collection tools. Collecting primary and secondary data related to development issues. Analyzing and interpreting the data to identify key challenges and potential solutions.

4. Understanding Policies and Programmes (20 Hours)

Exploring government policies and programmes related to socio-economic development. Studying the role of various organizations in implementing development initiatives.

5. Identifying Innovative Solutions (20 Hours)

Brainstorming and ideating innovative practices to address identified socio-economic problems. Developing action plans for implementing proposed solutions.

6. Preparing Project Report & Presentations (20 Hours)

Preparing a detailed project report as per the format and making presentations for the same. Developing Report writing & presentation skills among the learner.

Rubrics for Field Project Report Evaluation:

1. Content (40 Marks)

Criteria	Excellent (5)	Good (4)	Satisfactory (3)	Needs Improvement (2)	Unsatisfactory (1)
Introduction and Objectives	Clear and well-defined	Clearly stated	Adequately stated	Vaguely stated	Not stated or unclear
Literature Review	Comprehensive and relevant	Relevant and adequate	Limited relevance	Inadequate or missing	Not included
Field Visits and Observations	Thorough and detailed	Adequate information	Limited data collection	Incomplete or lacking detail	No field observations made
Data Analysis	In-depth analysis	Analyzed effectively	Some analysis performed	Superficial or incomplete	No data analysis conducted
Understanding of Policies and Programmes	Strong understanding	Adequate understanding	Limited understanding	Inadequate or inaccurate	No understanding displayed
Identified Socio-Economic Problems	Comprehensive and clear	Clearly identified	Some problems identified	Inadequate or vague	No problems identified
Conclusion	Concise and conclusive	Clear and summarized	Somewhat conclusive	Unclear or missing	No conclusion provided

Criteria	Excellent (5)	Good (4)	Satisfactory (3)	Needs Improvement (2)	Unsatisfactory (1)
Recommendations	Well-developed and feasible	Feasible and relevant	Partially feasible	Infeasible or lacking detail	No recommendations given

2. Presentation (20 Marks):

Criteria	Excellent (5)	Good (4)	Satisfactory (3)	Needs Improvement (2)	Unsatisfactory (1)
Structure and Organization	Well-structured and logical	Clear organization	Adequate organization	Lacks structure	Disorganized and unclear
Language and Clarity	Clear, concise, and fluent	Fluent language	Some clarity issues	Difficult to understand	Incoherent and unclear
Visual Presentation	Professional and engaging	Neat and presentable	Some visual aids used	Minimal use of visuals	No visuals used
Grammar and Spelling	No errors in grammar/spelling	Minor errors	Some errors	Frequent errors	Numerous errors

3. Research Methodology (10 Marks):

Criteria	Excellent (5)	Good (4)	Satisfactory (3)	Needs Improvement (2)	Unsatisfactory (1)
Appropriate Method Selection	Highly appropriate	Mostly appropriate	Adequate method choice	Inappropriate methods	No clear method used

Criteria	Excellent (5)	Good (4)	Satisfactory (3)	Needs Improvement (2)	Unsatisfactory (1)
Data Collection and Analysis	Thorough data collection	Adequate data analysis	Limited analysis	Incomplete or weak analysis	No data analysis done

4. Creativity and Innovation (20 Marks):

Criteria	Excellent (20)	Good (16)	Satisfactory (12)	Needs Improvement (8)	Unsatisfactory (4)
Innovation in Problem Solving	Highly innovative	Innovative solutions	Some creativity shown	Lacks creativity	No innovative solutions

5. Overall Impression (10 Marks):

Criteria	Excellent (5)	Good (4)	Satisfactory (3)	Needs Improvement (2)	Unsatisfactory (1)
Overall Quality	Exceptional quality	High quality	Acceptable quality	Below acceptable	Poor quality
Contribution and Learning	Outstanding contribution	Significant contribution	Some contribution	Limited or no learning	No contribution or learning

Conclusion:

The Field Project for Master of Commerce provides students with invaluable experiences in understanding socio-economic contexts and development-related issues. Through field visits, research, and innovative thinking, students gain practical insights into addressing complex challenges and contributing to the socio-economic development of communities. The rubrics for evaluation ensure a comprehensive assessment of students' learning and contributions during the project.

Report Structure:

The students will be required to submit a comprehensive report at the end of the Field Project. A project report has to be brief in content and must include the following aspects:

a) Title Page:

Mentioning the title of the report, name of the student, program, institution, and the period of training/project.

b) Certificate of Completion:

A certificate issued by the organization or supervisor confirming the successful completion of the training/project.

c) Declaration:

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

d) Acknowledgments:

Recognizing individuals or organizations that provided support, guidance, or resources during the project.

e) Table of Contents:

Providing a clear outline of the report's sections and page numbers.

f) Executive Summary:

A bird's eye view of your entire presentation has to be precisely offered under this Category. A brief overview of the project, its objectives, and key findings should be mentioned

g) Introduction:

Background information about the field project and its significance. Objectives and scope of the project.

h) Literature Review:

Overview of relevant literature and studies related to the chosen field and development issues.

i) Methodology:

Description of the research methods used for data collection, such as interviews, surveys, or observations. Explanation of the data analysis techniques employed.

j) Field Visits and Observations:

Detailed accounts of the field visits, including locations, dates, and observations made during the visits. Photographs or visual aids to support the observations.

k) Data Analysis:

Presentation and interpretation of the data collected during the field visits. Charts, graphs, or tables to illustrate the findings.

i) Understanding Policies and Programmes:

Explanation of relevant government policies and programmes related to the identified development issues. Assessment of how these policies are implemented in the field context.

ii) Identified Socio-Economic Problems:

Detailed description of the complex socio-economic problems observed in the community. Analysis of the root causes and implications of these problems.

l) Innovative Solutions:

Presentation of innovative practices proposed to address the identified problems.

Description of the action plans to implement these solutions

.

m) Conclusion & Recommendations:

Summary of the key findings and outcomes of the field project. Reflections on the overall experience and learning during the project. Specific recommendations for policymakers, organizations, or stakeholders to address the identified issues.

n) References & Appendices:

List of all sources cited in the project report. Additional supporting materials, such as interview transcripts, survey questionnaires, or field visit notes can be attached as appendices

The bounded project report based on ‘On the Job Training/ Field Project’ shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1

Format

1 st page (Main Page)

Title of the problem of the Project

A Project Submitted

to

R. P. Gogate college of Arts & Science and

R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous)

under

University of Mumbai

for partial completion of the degree

of

Master in Commerce

in special Group Accountancy

Under the Faculty of Commerce

By

Name of Student

Under the Guidance of

Name of the Guiding Teacher

R. P. Gogate college of Arts & Science and

R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous)

Near District Court

Month and Year

On separate page

Index

Chapter No	Title of the Chapter	Page No.
01		
02		
03		
04		
05		

On separate page

Declaration by learner

I the undersigned Miss/Mr. _____
[Name of the learner] here by, declare that work embodied in this project work titled
_____ forms my own contribution to the research work carried out under the
guidance of [Name of the guiding teacher] _____ is a result
of my own research work and has not been previously submitted to any other University
for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as
such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented
in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by
Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I thank the **R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous) & University of Mumbai** for giving me opportunity to do this project.

I would like to thank my Principal, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our Coordinator _____, for his moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

I would like to thank my College Library, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially my Parents and Peers who supported me throughout my project.

University of Mumbai



**Revised Syllabus of Courses
of
Master of Commerce (M.Com)
Programme
at
Second Year
Semester III and IV**

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2017-2018)

Faculty of Commerce

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

M.Com II

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18
2	<i>✓ Project Work</i>		2	<i>✓ Project Work</i>	
4	Project Work - I	06	4	Project Work - II	06
Total Credits		24	Total Credits		24

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

1 *List of group of Elective Courses (EC) for Semester III (Any Three out of Five)			1 ** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)		
Group A: Advanced Accounting, Corporate Accounting and Financial Management					
1	Advanced Financial Accounting	06	1	Corporate Financial Accounting	06
2	Direct Tax	06	2	Indirect Tax- Introduction of Goods and Service Tax	06
3	Advanced Cost Accounting	06	3	Financial Management	06
4	Advanced Auditing	06	4	International Financial Reporting Standards	06
5	Financial Services	06	5	Personal Financial Planning	06
Group B: Business Studies (Management)					
1	Human Resource Management	06	1	Supply chain management and logistics	06
2	Rural Marketing	06	2	Advertising and sales Management	06
3	Entrepreneurial Management	06	3	Retail Management	06
4	Marketing Strategies and practices	06	4	Tourism Management	06
5	Organizational Behaviour	06	5	Management of Business Relations	06
Group C : Banking & Finance					
1	Commercial Bank Management	06	1	International Finance	06
2	Financial Markets	06	2	Financial Services	06
3	Accounting of Banking Sector	06	3	Auditing of Banking Sector	06
4	Treasury Management	06	4	Investment Management	06
5	Debt Market	06	5	Currency Derivatives	06
Group D : E-Commerce					
1	Database Management System	06	1	E-Commerce Security and Law	06
2	Internet & Web-Designing (skill based)	06	2	Advance technology for E-Commerce	06
3	Network Infrastructure and Payment System	06	3	Management Information System	06
4	Logistic & supply chain Management in E-Commerce	06	4	Digital Marketing	06
5	Business Models in E-Commerce & ICT Applications	06	5	International Business, Law and Taxation	06

1		*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)		1		** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)	
Group E : Business Economics							
1	Economics of Growth and Development	06	1	Urban Economics	06		
2	Applied Econometrics	06	2	Entrepreneurship and Family business	06		
3	Agriculture Economics	06	3	Indian Financial system	06		
4	Monetary Economics	06	4	International Economics	06		
5	Industrial Economics	06	5	Economics of Services	06		
Note: Group selected in Semester III will continue in Semester IV							

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</i>		
1	Advanced Financial Accounting	06
2	Direct Tax	06
3	Advanced Cost Accounting	06
4	Advanced Auditing	06
5	Financial Services	06
Total Credits		18

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

1. Advanced Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Foreign Currency Conversion (As per Applicable Accounting Standards)	15
2	Final Accounts & Statutory Requirements for Banking Companies	15
3	Accounting & Statutory Requirements of Insurance Companies	15
4	Accounting & Statutory Requirements of Co-operative Societies	15
Total		60

SN	Modules/ Units
1	Foreign Currency Conversion (As per Applicable Accounting Standards)
	Requirements as per Accounting Standards Foreign Branches
2	Final Accounts & Statutory Requirements for Banking Companies
	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3	Accounting & Statutory Requirements of Insurance Companies
	<ul style="list-style-type: none"> • Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for <ol style="list-style-type: none"> 1) Life Insurance Business 2) General Insurance Business • Forms and Requirements of Final Accounts for <ol style="list-style-type: none"> 1) Life Insurance Business 2) General Insurance Business
4	Accounting & Statutory Requirements of Co-operative Societies
	<ul style="list-style-type: none"> • Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules • Forms and Requirements of Final Accounts

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

2. Direct Tax

Modules at a Glance

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
Total		60

SN	Modules/ Units
1	Definitions and Basis of Charge
	<ul style="list-style-type: none"> • Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2	Heads of Income
	<ul style="list-style-type: none"> • Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources
3	Deductions u/s 80 and Exclusions from the Total Income
	<ul style="list-style-type: none"> • Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U • Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)
	<ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm

Note:

- 1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only***
- 2. All modules/units include computational problems/ Case study***
- 3. The Law in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations***

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

3. Advanced Cost Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Process Costing	15
2	Cost Allocation and Activity Based Costing Systems	15
3	Responsibility Accounting	15
4	Strategic Cost Management	15
Total		60

SN	Modules/ Units
1	Process Costing
	<p>A) Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.</p> <p>B) Computation of Inter Process Profit – Advantages and Disadvantages</p> <p>C) Computation of Equivalent Production – Weighted Average and FIFO.</p>
2	Cost Allocation and Activity Based Costing Systems
	<p>A) Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method.</p> <p>B) Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>
3	Responsibility Accounting
	<p>A) Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment.</p> <p>B) Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)</p> <p>C) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.</p>
4	Strategic Cost Management
	<p>A) Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.</p> <p>B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p> <p>C) Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.</p>

Note – All Topics include practical sums.

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

4. Advanced Auditing

Modules at a Glance

SN	Modules	No. of Lectures
1	Company Audit	15
2	Special Audits	15
3	Audit under other laws	15
4	Auditing in Computerized Environment	15
Total		60

SN	Modules/ Units
1	Company Audit
	<ul style="list-style-type: none"> • Introduction to Audit - Audit of Ledgers, General Considerations, Scrutiny of Ledgers of Assets, Personal and Revenue Accounts • Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013. • Concepts of true and fair and materiality and audit risk in the context of audit of companies. • Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members
2	Special Audits
	<ul style="list-style-type: none"> • Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs and Hospitals.
3	Audit under other Laws
	<ul style="list-style-type: none"> • Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
4	Auditing in Computerized Environment
	<ul style="list-style-type: none"> • Audit under computerised environment: Computer auditing; specific problems of EDP audit, Need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; Use of computers for internal and management audit purposes; test packs, computerised audit programmes; involvement of the auditor at the time of setting up the computer system

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

5. Financial Services

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Financial Services and Merchant Banking	15
2	Venture Capital and Securitization	15
3	Hire Purchase Finance and Housing Finance	15
4	Stock Broking and Depository Services	15
Total		60

SN	Modules/ Units
1	Introduction to Financial Services and Merchant Banking
	<p>A) Introduction to Financial Services - Overview of Financial Services in India, Growth, Structure and Types of financial services.</p> <p>B) Merchant Banking - Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI</p>
2	Venture Capital and Securitization
	<p>A) Venture Capital- Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance</p> <p>B) Securitization - Introduction, Definition, Concept, Need, Players Involved in Securitization, Securitization Structure, Instruments of Securitization, Differentiate between Pass Through Certificate and Pay Through Securities, Process of Securitization</p>
3	Hire Purchase Finance and Housing Finance
	<p>A) Hire Purchase Finance - Meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India</p> <p>B) Housing Finance – Introduction, Need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans, types of mortgage loans</p>
4	Stock Broking and Depository Services
	<p>A) Stock Broking – Meaning, types of stockbrokers, sub-brokers; stock broking in , E-broking – meaning, Indian experience</p> <p>B) Depository Services – Meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct</p>

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group B: Business Studies (Management)</i> <i>(Any Three out of Five)</i>		
1	Human Resource Management	06
2	Rural Marketing	06
3	Entrepreneurial Management	06
4	Marketing Strategies and practices	06
5	Organizational Behaviour	06
Total Credits		18

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

Group B: Business Studies (Management)

1. Human Resource Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Human Resource Management	15
2	Human Resource Development	15
3	Latest Development in H.R.M. and Labour Legislation	15
4	Emerging Issues In H.R.M	15
	Total	60

SN	Modules/ Units
1	Human Resource Management
	<ul style="list-style-type: none"> • Human Resource Management (HRM). – Concept, Traditional HRM v/s Strategic HRM , Objectives of HRM, Organisation Structure of HRM Department – Changing Role of H.R. Manager. • Human Resource Planning- Concept, Factors affecting HRP, Information Management in HRP – HRIS (Human Resource Information System), Job Analysis, Psychological and Behavioural Issues in HRP. • Recruitment and Selection of managerial personnel - Factors affecting recruitment process, Role of Recruitment agencies, Online process of selection.
2	Human Resource Development
	<ul style="list-style-type: none"> • Training and Development - Designing of the effective training programme Evaluation of the effective training programme, Challenges before trainers, Management Development Programme – Techniques. • Performance Appraisal- Process, Guidelines for conducting appraisal Interviews, Ethical aspects in performance appraisal. • Career Advancement and Succession Planning- Self-Development Mechanism and Knowledge enrichment, Managing Promotion and Transfers, Managing dismissal, Succession Planning- Problems and Issues, Culture as a factor in Succession Planning..
3	Latest Development in H.R.M. And Labour Legislation
	<ul style="list-style-type: none"> • Industrial Relation Act – Prominent features and recent changes in Trade Union Act 2016, Factories Act 1961, Industrial Disputes Act 1950. • Prominent features and recent changes to Child and Women Labour Act 1986, Social Security Act 2016, Prevention of Sexual harassment Act, 2013. • Prominent features and recent changes to Employees Acts like payment of Gratuity Act 2015, Provident Fund Act 1952, Minimum Wages Act 2016 and Payment of Wages Act 1991, Workmen Compensation Act 2014/ESI Scheme.
4	Emerging Issues In H.R.M
	<ul style="list-style-type: none"> • Health and Safety – Safety measures and safety programmes, Stress and its Impact on Job Performance, Role of organization in ensuring mental and physical health of employees • Work life balance – Need and Importance, Employee Engagement, Managing Millennials (Gen Y) • Talent Management – Concept , Importance, Process, Talent Management and VUCA Environment(Volatility, Uncertainty, Complexity, Ambiguity), H.R. Practices at Global level

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)**

Group B: Business Studies (Management)

2. Rural Marketing

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Rural Marketing	15
2	Consumer Behaviour and Rural Marketing	15
3	Agricultural Marketing	15
4	Recent Trends in Rural Marketing	15
Total		60

SN	Modules/ Units
1	Introduction to Rural Marketing
	<ul style="list-style-type: none"> • Rural Marketing: Concept, Scope, Nature and Evolution of Rural Marketing, Rural Marketing Strategies-4P's, Rural Infrastructural Facilities – Warehousing, Cold Storage, Logistics. • Indian Rural Market: Profile, Rural Vs Urban Market, Importance of Branding, Scope and Importance of Transportation Networking in rural markets. • Problems of Rural Consumer: Adulteration, Short Weight and Measures, Unfair Warranties and Guarantees, Unreasonable Pricing, Challenges and Future of Rural Marketing
2	Consumer Behaviour and Rural Marketing
	<ul style="list-style-type: none"> • Consumer Behaviour: Characteristics of Buying Behaviour- Awareness, Understanding, Consumer Purchase Decision, Importance of Rural Marketing Communication, Salesmen Influence. • Government Schemes: Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of Khadi and Village Industries Commission (KVIC). • Role of Banks in Rural Marketing: Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing
3	Agricultural Marketing
	<ul style="list-style-type: none"> • Agricultural Marketing- Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing • Commodity Boards: Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India. • Agricultural Exports: Composition and Contribution of Agricultural Exports in generating revenue for India- Food Grains, Organic products, Marine Products, Role of Agricultural & Processed Food Products Export Development Authority (APEDA)
4	Recent Trends in Rural Marketing
	<ul style="list-style-type: none"> • E- Commerce: Importance of E-Commerce and Impact of E- Marketing on rural consumers, Concept of Digital Village, Role of Social Media in rural marketing. • Information Technology: Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers. • Online Marketers: Role of Online Marketers, Growth and Challenges

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Group B: Business Studies (Management)

3. Entrepreneurial Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Entrepreneurship Development Perspective	15
2	Creating Entrepreneurial Venture	15
3	Project Management	15
4	Assistance and Incentives for Promotion and Development of Entrepreneurship	15
	Total	60

SN	Modules/ Units
1	Entrepreneurship Development Perspective
	<ul style="list-style-type: none"> • Entrepreneurship – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, Requirements of Entrepreneurial structure. • Entrepreneurial Culture -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture. • Theories of Entrepreneurship- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness
2	Creating Entrepreneurial Venture
	<ul style="list-style-type: none"> • Entrepreneurial Environment- Significance, SWOC Analysis, Problems of Entrepreneurship • Financial Analysis of Entrepreneurial Venture- Significance, Tools of Financial Analysis, Sources of development finance • Social Entrepreneurship- Features, Importance, Arguments (for and against) Social Entrepreneurship, Women Entrepreneurs – concept and special Government schemes for women entrepreneurs in India.
3	Project Management
	<ul style="list-style-type: none"> • Project - Concepts and Classification of Project, Search of Business Idea, Project Cycle. • Project formulation-----Steps for project formulation, Project Design and network analysis – concept and network analysis techniques: PERT/ CPM. • Project Management – Concept, Phases, Project Identification and Project Feasibility Analysis.
4	Assistance and Incentives for Promotion and Development of Entrepreneurship
	<ul style="list-style-type: none"> • Incentives – Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organisational. • NPSD - National Policy for Skill Development and Entrepreneurship 2015. • Institutions in aid of Entrepreneurship Development - The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs

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Group B: Business Studies (Management)

4. Marketing Strategies and practices

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Marketing Strategies	15
2	Developing Marketing Strategies & Plans	15
3	Market Environmental Trends & Building Customer Value	15
4	Recent Trends in Marketing Strategies	15
Total		60

SN	Modules/ Units
1	Introduction to Marketing Strategies
	<ul style="list-style-type: none"> • Introduction: Marketing Strategies – Concept, Evolution, Role/ Importance, Types, Formulation of Marketing Strategies- Steps • Marketing Opportunities and Plan: Analysing Marketing Opportunities, Future of Marketing, Effective Marketing Plan. • New Marketing Strategies: Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies
2	Developing Marketing Strategies & Plans
	<ul style="list-style-type: none"> • Marketing Mix: Marketing Strategy Implementation - Steps, Marketing Mix 4 P's – Importance, Alternative Marketing Mix Propositions- Profit, People, and Planet. • Marketing Plans: Marketing Planning- Importance, Types and Content, Strategic Business Unit - Structure, SWOT Analysis. • Defensive Marketing Strategies: Importance, Types, Offensive V/S Defensive Marketing Strategies, Position Defense Strategies.
3	Market Environmental Trends & Building Customer Value
	<ul style="list-style-type: none"> • Environmental Analysis: Analysing the Macro Environment, Theories of Marketing- PESTLE Analysis, VRIO Analysis, Porter's Competency Model, and Customer Perceived Value (CPV). • Customer Value: Applying Customer Value and Satisfaction, Customer Relationship Management (CRM)- Concepts and Techniques • Customer Loyalty: Importance, Consumer Behaviour – Impact of Personal, Cultural, Social and Psychological Factors.
4	Recent Trends in Marketing Strategies
	<ul style="list-style-type: none"> • Emerging Strategies: 21st Century Marketing Strategies, Global Marketing Strategies, and Strategies for Entering Emerging Market. • E-Marketing: Concept, Pros and Cons, Digital Marketing – Concept and features, Experiential Marketing – Concept and features, Hospitality Marketing Management. • Social Marketing: Social Marketing - Importance, Barriers, Trends in Marketing Practices in India and across Globe.

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Group B: Business Studies (Management)

5. Organizational Behaviour

Modules at a Glance

SN	Modules	No. of Lectures
1	Organisational Setting	15
2	Foundation of Individual Behaviour	15
3	Group Dynamics and Behaviour	15
4	Emerging Challenges	15
Total		60

SN	Modules/ Units
1	Organisational Setting
	<ul style="list-style-type: none"> • Introduction to Organisational Behaviour (OB) – Concept, Nature, Foundation, Disciplines and Scope of OB. • Evolution of OB–Evolution – Stages, Human Relations Approach – Hawthorne Experiments, Models of OB. • Organisation Design – Key factors, Steps in Organisation Structure, Organisations for future - Types.
2	Foundation of Individual Behaviour
	<ul style="list-style-type: none"> • Factors affecting Individual behaviour- Personal, Psychological, Organisation System, Environmental. • Personality & Perception – Nature of personality, Determinants of personality, Personality Traits., Factors Influencing Perception, Managing perception Process, Perception and OB • Attitude – Nature , components , work related attitudes , Barriers to attitudinal Change, Measures to attitudinal change.
3	Group Dynamics and Behaviour
	<ul style="list-style-type: none"> • Group – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems. • Work place behaviour – Determinants of Group Behaviour, Power and Politics –Sources of Power, Types of Organisational politics. • Conflict – Levels of Conflict, Strategies for resolving Conflict, Guidelines for effective negotiation.
4	Emerging Challenges
	<ul style="list-style-type: none"> • Stress Management – Sources, Effects, Strategies, Stress and Performance. • Organisation culture – Cultural Dimensions, Creating Organisational Culture, Maintaining Organisational Culture. • Workforce Diversity – Concept, Managing Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at work place.

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Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group C: Banking and Finance (Any Three out of Five)</i>		
1	Commercial Bank Management	06
2	Financial Markets	06
3	Accounting of Banking Sector	06
4	Treasury Management	06
5	Debt Market	06
Total Credits		18

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(To be implemented from Academic Year- 2017-2018)**

Group C: Banking and Finance

Commercial Bank Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Overview of Commercial Banking in India	15
2	Credit Management in Banks	18
3	Human Resource Management in Banks	12
4	Evolving Trends in Modern Banking	15
	Total	60

SN	Modules/ Units
1	Overview of Commercial Banking in India
	<p>A) Overview of Commercial Banking in India - Role and Functions of Commercial Banks, Introduction to Bank Management, Management of Banks in Rural Areas.</p> <p>B) Customer Relationship Management in Banks - Meaning and Objectives of CRM in banks, Strategies for Expanding Customer Base, Banking Ombudsman Scheme, Customer Retention , Handling Customer Grievances</p> <p>C) Services to Different Categories of Customers - Retail, Corporate, International and Rural.</p>
2	Credit Management in Banks
	<p>A) Credit Management in Banks – Principles of Sound Bank Lending, Loan Policy, Compliance with RBI guidelines, Credit Appraisal and Credit Decision Making, Monitoring and Review of Loan Portfolio, Management of Non-Performing Assets (NPAs), Classification of NPAs, Debt Restructuring- SARFAESI Act, 2002.</p> <p>B) Bank's Investment Policy – SLR Requirements & Non-SLR Investments, Nature and Significance of Investment Management in Commercial Banks, Fundamental Principles of Security Investment, Management of Security Investment, Reviewing Investment Portfolio and Organization of Investment Function in Bank</p>
3	Human Resource Management in Banks
	<p>A) Human Resource Management in Banks – Importance of HRM in Banks, Policies relating to Human Resource Development in India, Selection, Training, Pay Structure in Public Sector Banks and Private Sector Banks , Workers Participation in Management, Motivations and Morals, Performance Evaluation, Promotion, Transfer Policy and VRS schemes in Public Sector Banks</p>
4	Evolving Trends in Modern Banking
	<p>A) Evolving Trends in Modern Banking – Internet Banking, Mobile Banking, EFT services, Outsourcing of Non-core Services, Mergers and Acquisitions in Banking Sector.</p> <p>B) Financial Inclusion – Need and Importance of Financial Inclusion, Micro Credit SHGs, RBI Guidelines for Micro Credit, Portfolio Securitization, SHG-2, NRLM and SRLM, Priority Sector and its Classification.</p>

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Group C: Banking and Finance

Financial Markets

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Financial system	15
2	Overview of Capital Market	20
3	Overview of Money Market	10
4	Overview of Derivatives Market	15
	Total	60

SN	Modules/ Units
1	Introduction to Financial System
	<p>A) An Overview of Financial System - Structure of Indian financial system, the nature and role of financial system, Relationship between financial system and economic development, Constituents of Financial System – Primary and Secondary, Development of Financial Markets in India, Components of financial system.</p> <p>B) Theories –Prior savings theory, Credit creation theory, Theory of post savings, Financial regulation theory, Financial liberalization theory.</p>
2	Overview of Capital Market
	<p>A) Introduction to Capital Market - Structure and Growth of the Indian Capital Market, Indian Capital Market Forms - Industrial Securities , New Issue markets and Old Issue markets- Introduction, Features, Types and Government Securities (Gilt-edged market)- Introduction, Features, and Types</p> <p>B) Ownership Securities – Equity Shares, Preference Shares, No-par stock- (Introduction, Features and Types)</p> <p>C) Creditorship Securities – Debentures –Introduction, Features, and Types</p>
3	Overview of Money Market
	<p>A) Money market- Meaning, Features, Structure of money market, Regulatory framework,- RBI/FIMMDA/FEDAI, Disadvantages of Money market, Characteristics and Features of developed money market, Recent development in money markets-DFHI, STCI</p> <p>B) Money Market Instruments-T Bills, Money at short and call notice, Commercial bills, Promissory notes, Certificate of deposits Commercial-papers, Banker’s Acceptance CBLO, IBPC, MMMF and LAF</p>
4	Overview of Derivatives Market
	<p>A) Derivatives Market - Meaning, Importance and Need for Derivatives Market, Kinds of financial derivatives and financial derivatives in India.</p> <p>B) Globalization of Financial Market - Indigenous Bond markets, Foreign Currency Bond Markets, Euro market, FDI- Inflows- Outflows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets.</p>

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Group C: Banking and Finance

Accounting of Banking Sector

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction of Banking Companies	10
2	Accounting Systems & Provisions in Banks	15
3	Calculation of Interest and Annuities	15
4	Preparation of Final Accounts and Reporting	20
	Total	60

SN	Modules/ Units
1	Introduction of Banking Companies
	<ul style="list-style-type: none"> • Definition and features of banking companies • Types of banks • Different types of accounts maintained by banks • Bank products & services • Cash Management Services and its Importance
2	Accounting Systems & Provisions in Banking Companies
	<ul style="list-style-type: none"> • Significant Features of Accounting Systems of Banking Companies • Books required to be maintained by banks • Income recognition, Classification of assets and advances, Provisions, Classification of investments • Provisions of Banking Regulation Act- 1949 applicable to banking companies:- Business, Capital and Reserve, Reserve funds, Dividend, Cash reserves, Loans and advances, Unclaimed deposits, Accounts and auditing
3	Calculation of Interest and Annuities
	<ul style="list-style-type: none"> • Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Instalments; Fixed and Floating Interest Rates; • Calculation of Annuities, Interest Calculation using Products/Balances; Amortization of a Debt; Sinking Funds
4	Preparation of Final Accounts and Reporting
	<ul style="list-style-type: none"> • Disclosure Requirements of Banks and Additional Disclosures prescribed by RBI • Disclosures required under BASEL norms. • Preparation of Financial Statements of Banking Companies as per regulatory requirements

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Group C: Banking and Finance

Treasury Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Treasury Management	15
2	Treasury Operations	15
3	Risk Analysis & Control	15
4	Regulatory, Supervising & Compliance Framework	15
	Total	60

SN	Modules/ Units
1	Introduction to Treasury Management
	<ul style="list-style-type: none"> • Concept & Evolution of Treasury [Including other important terminology in treasury:- Arbitrage; Bank Rate; Options; Capital Adequacy; Capital Fund; CRR; CDSL; Clearing House; DP; Hedging; LAF; OMOs; RTGS; Refinance; SLR; SWIFT; T-Bills; Tier-I & II Capital] • Objectives & Role of Treasury • Structure of Treasury & Functions of Treasurer • Scope & Functions of Treasury Management • Internal Treasury Control System • Role of Information Technology in Treasury Management [Negotiated Dealing System(NDS); Straight-Through-Processing(STP)]
2	Treasury Operations
	<ul style="list-style-type: none"> • Liquidity Management [Objectives-CRR-SLR-RTGS-CCIL] • Treasury Management in Commercial Banks [NPA & Capital Adequacy Norms (CRAR); Investment Policy Statement; Back office support & Accounting] • FOREX Market Operations [International Financial System & FOREX Market; Instrument traded; Exchange Rate mechanism; Indian FOREX market; RBI & Exchange Market] • Risk Management in Market Operations [Gilt-edged Markets; Exchange Rate & Currency Risk; Interest Risk Management] • Impact of Treasury Operations [Structural & Statutory changes; Need for Regulation; Development in Markets] • Practical Problems on FOREX Valuation [FEDAI Guidelines & Valuation]
3	Risk Analysis & Control
	<ul style="list-style-type: none"> • Interest Rate risk: Investment /Trading Book • Value at Risk [VaR] • FOREX (Market) Risk • Risk Management in banks [RBI Guidelines] • Treasury & Asset-Liability Management(ALM) [Meaning & Objectives of ALM; Market Risk-Liquidity & Interest Risk; Role of Treasury in ALM; Use of Derivatives in ALM; Policy Environment]
4	Regulatory, Supervising & Compliance Framework
	<ul style="list-style-type: none"> • Ethics, Morals & Code of Conduct- The Dealing Room [General Principles from FIMMDA] • RBI guidelines & Policy [Organizational set up; Industrial Sickness; NPAs in Scheduled Commercial banks] • Tax Environment in treasury [Corporate Taxation; Need for Tax Planning; Tax changes during 2004 to 2007 & at Present; Tax on Investments; Tax Compliance] • MIS for Treasury Operations [Current Monetary & Credit Policies; Fiscal & Budgetary Policies; Foreign Trade & Exchange Policies; Financial Market Trends; International Developments] • Global framework in Treasury Operations

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Group C: Banking and Finance

Debt Market

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Indian Debt Market	10
2	Central Government Securities and State Government Bonds	15
3	Corporate Bond Market	15
4	Valuation of Bonds	20
	Total	60

SN	Modules/ Units
1	Introduction to Indian Debt Market
	<p>A) Indian Debt Markets: A Profile of Products and Participants, Market Segments, Participants in the Debt Markets, Secondary Market for Debt Instruments</p> <p>B) Debt Instruments: Instrument Features, Modifying the coupon of the bond, Modifying the term to maturity of a bond, Modifying the principal repayment of a bond, Asset backed securities</p>
2	Central Government Securities and State Government Bonds
	<p>A) Central Government Securities Bonds-Introduction, Developments Expected, G-Secs: Trends in Volumes, Tenor and Yields, Primary Issuance Process, Participants in Government Bond Markets, Constituent of SGL Accounts, Primary Dealers, Satellite Dealers, Secondary Markets for Government Bonds, Settlement of Trades in G-Secs, Clearing Corporation, Negotiated Dealing System, Liquidity Adjustment Facility (LAF).</p> <p>B) Central Government Securities: Treasury Bill Issuance Process, Cut-Off Yields, Investors in T-Bills, Secondary Market Activity in T-bills.</p> <p>C) State Government Bonds- Gross Fiscal Deficit of State Governments and its financing, Volume and Coupon rates on State Government Bonds, Ownership Pattern of State Government Bonds, and State Government Guaranteed Bonds.</p>
3	Corporate Bond Market
	<p>A) Corporate Bonds- Market Segments, Issue Process, Issue Management and Book Building, Terms of a debenture issue and Credit Rating.</p> <p>B) Bond Market Indices and Benchmarks I-Bex : Sovereign Bond Index, NSE – MIBOR</p>
4	Valuation of Bonds
	<p>A) Valuation of Bonds - Bond Valuation: First principles, Time path of a bond, Valuing a bond at any point on the time scale, Accrued Interest, Yield, Weighted Yield, YTM of a Portfolio, Realised Yield, Yield–Price relationships of bonds</p> <p>B) Yield Curve and Term Structure of Interest Rate - Yield Curve: The Simple Approach, Bootstrapping, Alternate Methodologies to Estimate the Yield Curve, Theories of the Term Structure of Interest Rates</p> <p>C) Duration - Introduction and Definition, Calculating Duration of a Coupon Paying Bond, Computing duration on dates other than coupon dates, Modified Duration, Rupee Duration, Price Value of a Basis Point, Portfolio Duration, Limitations of Duration</p>

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Semester III

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group D: E-Commerce (Any Three out of Five)</i>		
1	Database Management System	06
2	Internet & Web-Designing (skill based)	06
3	Network Infrastructure and Payment System	06
4	Logistic & supply chain Management in E-Commerce	06
5	Business Models in E-Commerce & ICT Applications	06
Total Credits		18

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Group D: E-Commerce

1. Database Management System

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Database Management System (DBMS)	15
2	Relational Database Design	15
3	Transaction Management and Recovery System	15
4	SQL Concept	15
	Total	60

SN	Modules/ Units
1	Introduction to Database Management System (DBMS)
	<ul style="list-style-type: none"> • Concept of Database, Database Management System: Concept, features, Importance and Evolution • Environment, Classifications, Advantages and Issues of using DBMS, Functional component • Three Level of Architecture, Implications of the Database Approach, Database Languages and Interfaces, The Database System Environment
2	Relational Database Design
	<ul style="list-style-type: none"> • Codd's rule, Entity relationship model, Entity Types, Attributes, Keys, • Roles and Structural Constraints, Constraints on Relationship Types, Basic Relational Algebra Operations • Additional Relational Operations • Roles and functional Dependencies, Normalization, Mapping the ER model to Relational DB
3	Transaction Management and Recovery System
	<ul style="list-style-type: none"> • Transaction Management: Transaction Concept, Transaction State, Implementation of Atomicity and Durability, Implementation of Isolation - Testing for serializability. • Recovery System: Failure Classification, Storage Structure, Recovery and Atomicity - Log - Based Recovery - Recovery with Concurrent Transactions • Buffer Management - Failure with loss of non-volatile storage, Advance Recovery systems, Remote Backup systems.
4	SQL Concept
	<ul style="list-style-type: none"> • Basics of SQL: Form of Basic SQL Query - Examples of Basic SQL Queries, Multi table Queries, • Introduction to Nested Queries, Correlated Nested Queries • NULL values - Comparison using Null values - Disallowing NULL values, Complex Integrity Constraints in SQL Triggers and Active Data bases.

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Group D: E-Commerce

2. Internet & Web-Designing (skill based)

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Internet	15
2	Internet Security Management	15
3	Web designing	15
4	New trends	15
Total		60

SN	Modules/ Units
1	Introduction to Internet
	<ul style="list-style-type: none"> • Concept, Evolution of internet, Significance, Limitations, Types of Network • Internet Network Services and functions of internet, current trends on internet, • Internet Technology and Protocol, Internet Connectivity, TCP/IP, Router, Internet Addressing Scheme
2	Internet Security Management
	<ul style="list-style-type: none"> • Management Concepts and Information Privacy and Copyright Issues, Network etiquettes • Overview of Internet Security, Firewalls, Internet Security, basics of asymmetric cryptosystems. • Governance on internet, impact of internet on society, Internet Applications,
3	Web designing
	<ul style="list-style-type: none"> • WWW- Concept, Web technology, Functioning of websites, Creating a Basic Web Page, Web Page Layout Techniques, • Type of websites, Hypertext Markup Language (HTML)-Essential HTML for content, Cascading Style Sheets (CSS)-Selector Type, Common Properties, Photoshop Elements and Principles of Design • Interactivity tools, Difference between web designer and web developers, web graphics
4	New trends
	<ul style="list-style-type: none"> • Multimedia and Graphics, JavaScript, Adobe Dreamweaver, Facebook Page Designing, You Tube Videos • Utilities: Gif Animation, On-Page Search Engine Optimization, Google Webmasters Tools, Mobile website development • Email Network and server, Email Protocol,

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Group D: E-Commerce

3. Network Infrastructure and Payment System

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Network infrastructure for e-commerce	15
2	Internet Protocol, Security and Protection	15
3	E-payment System	15
4	Security Protocol, Threats and Measures	15
Total		60

SN	Modules/ Units
1	Introduction to Network infrastructure for E-Commerce
	<ul style="list-style-type: none"> • Requirements for Network infrastructure for e-commerce, Market forces influencing I-way, Component of I-way, Global Information distribution Network, • Network Access equipment, Strategic Alliances and I-Way Infrastructure, Public policy issues shaping I-way • Telephone based infrastructure, Cable/ TV based infrastructure, Wireless infrastructure, Commercial online infrastructure, Narrow band V/S Broad band Network,
2	Internet Protocol, Security and Protection
	<ul style="list-style-type: none"> • TCP/IP Internet protocol for Network Infrastructure, Wireless Access Protocol (WAP), Mobile Network Infrastructure • Internet, Intranet and extranet as E-commerce infrastructure, Network Infrastructure Security- External and Internal Attack • Integrated Services Digital Network (ISDN), Protecting Network infrastructure - Steps in hacking Network Infrastructure, A new model to protect Network infrastructure
3	E-payment System
	<ul style="list-style-type: none"> • E-Payment System- Concept, Online Payment System – prepaid e-payment service, postpaid e-payment system;, Advantages and Limitations of Payment System, Role of E-payments, • Classification of Payment System, Scope of Payment system, Payment meditation services V/S Payment system • Payment processing Network, Payment Processing Settlement, Payment Gateway
4	Security Protocol, Threats and Measures
	<ul style="list-style-type: none"> • Security Protocol, Digital certificates, Security threats in E-com environment, Credit & legal risk of e-payment system. • Credit Card based Payment System, Electronic Payment security- Encryption, Digital signatures, Digital Certificate, Public Key Infrastructure (PKI) • Secure Socket Layer (SSL), 3D SET and Secure, Case studies in E- payment system.

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Group D: E-Commerce

**4. Logistic & supply chain Management in
E-Commerce**

Modules at a Glance

SN	Modules	No. of Lectures
1	Logistic in E-Commerce	15
2	Warehouse and E-logistics	15
3	Introduction to Supply Chain Management (SCM)	15
4	Logistics/Supply Chain Management in the Global Environment-	15
	Total	60

SN	Modules/ Units
1	Logistic in E-Commerce
	<ul style="list-style-type: none"> • Logistic in E-commerce – Features, Significance, Evolution, E-Commerce logistics in developed market, • ICT infrastructure for future logistics, E- logistics for transport modes and nodes, Airfreight, Rail-freight, Road-freight, Sheep-Freight • Automating E-logistics- B2C E-commerce fulfillment, E-fulfillment dimension, Inventory Management
2	Warehouse and E-logistics
	<ul style="list-style-type: none"> • Warehouse Management System (WMS)- Functions, Connectivity of WMS solution into ERP, Warehousing challenges of e-commerce, • Radio Frequency Identification (RFID)- Cost and benefits, RFID to enhance data capture processes in warehouse environment • GS1 keys used in logistics and E-procurement, The Global Data Synchronization Network (GDSN), Electronic Product Code Information System (EPCIS)
3	Introduction to Supply Chain Management (SCM)
	<ul style="list-style-type: none"> • SCM- Concept, Significance, IT applications, Evolution of global SCM • Value Chain Management- Concepts and features, Challenges, Sustainability • E-Supply Chain planning(Component); E-Supply chain fusion; Channel Management and Channel Integration
4	Logistics/Supply Chain Management in the Global Environment-
	<ul style="list-style-type: none"> • Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, • Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management. • New trends in logistics and SCM- Technology in SCM, Artificial intelligence, Single window system for Global SCM

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Group D: E-Commerce

**5. Business Models in E-Commerce & ICT
Applications**

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to E-enterprise and Business Models	15
2	E-commerce Business Models	15
3	Introduction to Information Communication Technology(ICT)	15
4	Vital ICT Applications	15
Total		60

SN	Modules/ Units
1	Introduction to E-enterprise and Business Models
	<ul style="list-style-type: none"> • E-Commerce and E-enterprise- Concepts, Features, types of Business models, Difference between E-commerce and E-business, • Eight key elements of a business model, E-tailing Business Models, Primary revenue Models in e-commerce. • e-Commerce Process Models: E-business Models Based on the Relationship of Transaction Parties, e-commerce Sales Life Cycle (ESLC) Model, selection of E-commerce business model
2	E-commerce Business Models
	<ul style="list-style-type: none"> • E-commerce Business Models: Business models in emerging E-commerce areas, Business to Consumer (B2C)- Characteristics, Process. • Business to Business (B2B)- Characteristics, Importance, Alternative models of B2B, Features of C2C and C2B • Marketing and Business strategies: B2C and B2B E-commerce, Role of Websites in B2C
3	Introduction to Information Communication Technology(ICT)
	<ul style="list-style-type: none"> • Evolution of computers – Features and design – Managing Hardware, Software, Computer Languages . Operating Systems – DOS • Information Communication Technology(ICT)- Concept, Importance, Components, Use of ICT in E-commerce, • Role of ICT in driving E-commerce business, ICT and E-commerce relationship, ICT Infrastructure and E-commerce
4	Vital ICT Applications
	<ul style="list-style-type: none"> • E-Governance: Models – G2G, G2B, G2C, Benefits and risks of E-Governance, ICT in manufacturing – overview of CAD in conjunction with CAM, • E-environment- Geographical Information System (GIS) weather forecasting, E-education- statistical packages (SPSS), Computer aided learning/e-learning in schools and over the Internet. • E-health –Stress, Repetitive Strain Injury (RSI), Eyestrain, Extremely Low Frequency (ELF) radiation. Computers, health and the law.

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Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</i>		
1	Corporate Financial Accounting	06
2	Indirect Tax- Introduction of Goods and Service Tax	06
3	Financial Management	06
4	International Financial Reporting Standards	06
5	Personal Financial Planning	06
Total Credits		18

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

1. Corporate Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards (IFRS) & Ind - AS	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statement	15
Total		60

SN	Modules/ Units
1	Corporate Financial Reporting
	<ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting
2	International Financial Reporting Standards (IFRS) & Ind - AS
	<ul style="list-style-type: none"> • Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS • Specific Ind AS: <ul style="list-style-type: none"> Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets
3	Valuation of Business for Amalgamation & Merger
	<p>Meaning, Need & Approach</p> <p>Methods of valuation</p>
4	Consolidated Financial Statement
	<p>Meaning, Stand Alone Financial Statements</p> <p>Consolidated Financial statements – Applicability, Advantages & Disadvantages</p> <p>Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)</p>

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**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

**2. Indirect Tax- Introduction of Goods and
Service Tax**

Modules at a Glance

SN	Modules	No. of Lectures
1	Overview of Goods and Service Tax	15
2	Registration under GST	15
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	10
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	10
5	Payment of GST	10
Total		60

SN	Modules/ Units
1	Overview of Goods and Service Tax
	Introduction and Meaning of GST and IGST Scope of GST Present/old Tax Structure v/s GST GST in Other Countries Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes Dual GST Benefits of GST GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration.
2	Registration Under GST
	Rules and Procedure of registration Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration Cancellation of registration Revocation of cancellation of registration
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017
	Sec 5 and Sec 6
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017
	Sec 10 and Sec 12
5	Payment of GST
	<ul style="list-style-type: none"> • Introduction • Time of GST Payment • How to make payment • Challan Generation & CPIN • TDS & TCS

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year

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**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

3. Financial Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Types of Financing	12
2	Investment Decisions : Capital Budgeting	12
3	Management of Working Capital	12
4	Financial Planning	12
5	Financial Policy and Corporate Strategy	12
	Total	60

SN	Modules/ Units
1	Types of Financing
	<p>Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank Advances:Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits</p>
2	Investment Decisions : Capital Budgeting
	<ul style="list-style-type: none"> • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing • (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)

SN	Modules/ Units
3	Management of Working Capital
	Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital <ul style="list-style-type: none"> • Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. • Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. • Inventory Management: Objectives; and Techniques.
4	Financial Planning
	<ul style="list-style-type: none"> • Introduction • Meaning of Budget • Essentials of a budget, • Types of Budgets • Advantages of Budgeting • Zero Based Budget • (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)
5	Financial Policy and Corporate Strategy
	<ul style="list-style-type: none"> • Meaning of strategic financial management • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning

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**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

4. International Financial Reporting Standards

Modules at a Glance

SN	Modules	No. of Lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of Financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
Total		60

SN	Modules/ Units
1	Conceptual Foundations of Financial Statements
	<ul style="list-style-type: none"> • The objective of financial reporting; • The main assumptions; • Qualitative characteristics of financial reporting; • Elements of Financial Statements: recognition and measurement
2	Presentation of Financial statements
	<p>Presentation of financial statements Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS IFRS :- Introduction, scope Indian Accounting standards (Ind AS) : Introduction Road map Comparison of Ind AS, IFRS and AS Conceptual framework Definition of financial elements Principles of recognition, measurements, presentation and disclosure. (Theory and Practical)</p>
3	Indian Accounting Standards for Assets, Liabilities and Revenue
	<p>Valuation of Inventories Cash flow statement Accounting for tangible non-current assets Accounting for intangible assets Accounting for impairment of assets Accounting for borrowing costs Investment property Revenue from contracts with customers Income tax Employee benefits Provisions, contingent liabilities and contingent assets (Theory and Practical)</p>
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
	<p>Ind AS 1: Accounting policies, Accounting estimates IAS 8 and Ind AS 8- Events after reporting date IAS 10 and Ind AS 10 - Structure and contents of financial statements Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7). (Theory and Practical)</p>

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**Group A: Advanced Accounting, Corporate Accounting and
Financial Management**

5. Personal Financial Planning

Modules at a Glance

SN	Modules	No. of Lectures
1	Understanding Personal Finance	15
2	Risk Analysis & Insurance Planning	15
3	Retirement Planning & Employees Benefits	15
4	Investment Planning	15
	Total	60

SN	Modules/ Units
1	Understanding Personal Finance
	Introduction <ul style="list-style-type: none"> • Time value of money applications • Personal financial statements, Cash flow and debt management, tools and budgets Money Management <ul style="list-style-type: none"> • Tax planning • Managing Checking and Savings Accounts • Maintaining Good Credit • Credit Cards and Consumer Loans • Vehicle and Other Major Purchases • Obtaining Affordable Housing Income and Asset Protection <ul style="list-style-type: none"> • Managing Property and Liability Risk • Managing Health Expenses
2	Risk Analysis & Insurance Planning
	<ul style="list-style-type: none"> • Risk management and insurance decision in personal financial planning, • Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
3	Retirement Planning & Employees Benefits
	Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counselling.
4	Investment Planning
	Risk Return Analysis Investing in Stocks and Bonds ,Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group B: Business Studies (Management)</i> <i>(Any Three out of Five)</i>		
1	Supply chain management and logistics	06
2	Advertising and sales Management	06
3	Retail Management	06
4	Tourism Management	06
5	Management of Business Relations	06
Total Credits		18

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group B: Business Studies (Management)

1. Supply chain management and logistics

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Supply Chain Management	15
2	Perspectives of SCM	15
3	Introduction to Logistics	15
4	Design of SCM, Logistics and Use of Internet	15
Total		60

SN	Modules/ Units
1	Introduction to Supply Chain Management (SCM)
	<ul style="list-style-type: none"> • Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management. • Principles and Strategies: Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting. • Participants in SCM: Supply chain intermediaries- Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels.
2	Perspectives of Supply Chain Management
	<ul style="list-style-type: none"> • Global perspectives: Measuring and analyzing the value and efficiency of global Supply Chain Networks, Global market forces, Types of global supply chain. • Indian Perspectives: Measuring and Analyzing the value and efficiency of domestic Supply Chain Networks, Economic effects of supply chains. • Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.
3	Introduction to Logistics
	<ul style="list-style-type: none"> • Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, Bull-whip effect • Transportation and Warehousing: Transport Functions and Participants in Transportation Decisions, Transport Infrastructure- Forms, Warehouse Functions and Operations • Packaging and Materials Management- Consumer and Industrial Goods Packaging - Importance, Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling
4	Design of SCM, Logistics and Use of Internet
	<ul style="list-style-type: none"> • SCM Plan- Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods • Use of Internet in SCM- E-market places, E-procurement, E-logistics, E-fulfilment, • Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modelling of supply chains using Markov chains, Inventory Control-Importance, Pareto's Law

**Revised Syllabus of Courses of
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Group B: Business Studies (Management)

2. Advertising and sales Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Advertising Fundamentals and Media	15
2	Creativity, Social and Regulatory Framework of Advertising	15
3	Sales Management	15
4	Sales Planning and Controlling	15
	Total	60

SN	Modules/ Units
1	Advertising Fundamentals and Media
	<ul style="list-style-type: none"> ▪ Basics of Advertising : Concept and Features, Significance, Classification of Advertising, Integrated Marketing Communication (IMC) - Elements, Behavioural Model (E.K. Strong AIDA), DAGMAR Model (Russell Colley), Hierarchy of Effects (Lavidge and Steiners) ▪ Ad Agency : Various Functional Department, Types, Measures for gaining and reasons for losing clients, Evaluation Criteria for Selecting an Advertising Agency, ▪ Media : New Media Options, Forms of Digital Media, Media Objectives, Criteria for Selecting Suitable Media, Methods of Setting Advertising Budget
2	Creativity, Social and Regulatory Framework of Advertising
	<ul style="list-style-type: none"> ▪ Creativity & Research: Developing advertising copy - print, broadcast and digital media, Pre-test and post-test methods. ▪ Society: Socio-economic contribution and criticisms of advertising, professional courses and careers in the field of advertising ▪ Regulatory framework of advertising: Legal Framework of Advertising, Role of Information and Broadcasting Ministry (IBM), Self-Regulatory Bodies – Advertising Standards Council of India(ASCI) and Indian Broadcasting Foundation(IBF)
3	Sales Management
	<ul style="list-style-type: none"> ▪ Introduction : Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman. ▪ Sales force management : Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel ▪ Sales organization : Concept, Objectives, Structure and Steps in Developing a Sales Organisation
4	Sales Planning and Controlling
	<ul style="list-style-type: none"> ▪ Sales planning : Concept, Process, Sales Forecasting - Methods and Limitations ▪ Sales controlling : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory ▪ Recent trends - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT

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Group B: Business Studies (Management)

3. Retail Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Retail Management	15
2	Retail Management Strategy	15
3	Retail Location, Layout and Merchandising	15
4	Use of Technology and Career options	15
	Total	60

SN	Modules/ Units
1	Introduction to Retail Management
	<ul style="list-style-type: none"> • Retailing: Concept, Scope and Importance of Retailing and Retail Management, Retail Formats, Theories of Retail change, Retail Environment- Economic, Legal, Technological & Competitive • Retail sector in India: Size, and Drives of Retail changes, FDI in Retailing in Indian Context • Recent Trends in Retailing: Modern Retail Formats, Mall System, Challenges Faced by the Retail Sector, Ethics in Retailing.
2	Retail Management Strategy
	<ul style="list-style-type: none"> • Retail Strategies: Promotional Strategies, Retail Planning Process, Retail - Market Segmentation - Concept and Significance • Relationship Marketing Strategies: CRM in Retailing, Retail Value Chain, Retail life Cycle, HRM in retailing- Growing importance of HR and Challenges faced by HR in retailing • Consumer Strategies: Consumer Behaviour in Retail Context, Buying Decision Process, Customer Service as a Part of Retail Strategy.
3	Retail Location, Layout and Merchandising
	<ul style="list-style-type: none"> • Retail Location & Merchandising: Importance, Types, Steps involved in choosing a Retail Location. • Merchandising: Concept and Merchandising Planning Process, Retail Branding, Merchandising Buying, Visual Merchandising • Store Design and Layout: Store Design - Elements, Store Layout - Importance, Steps for Designing
4	Use of Technology and Career options
	<ul style="list-style-type: none"> • Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system • E-Retailing: Formats, Challenges, Green Retailing - Concept and Importance • Retail as a Career: Various Career Options, Responsibilities of Store Manager, Functions of Merchandising Manager

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Group B: Business Studies (Management)

4. Tourism Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Tourism Management	15
2	Tourism Marketing	15
3	Tourism Practices	15
4	Tourism Development	15
	Total	60

SN	Modules/ Units
1	Introduction to Tourism Management
	<ul style="list-style-type: none"> • Tourism – Concept, Characteristics Importance and Types of Tourism • Tourism Industry: Concept, Nature, Structure and Components, Career options in Tourism. • Tourism Destination: Concept, Elements, Tourism Destination Planning – Process and Importance.
2	Tourism Marketing
	<ul style="list-style-type: none"> • Tourism Product: Concept, Characteristics, Types, Tourism Product Planning- Need and Importance. • Tourism Pricing: Influencing factors, Pricing objectives, Tourism Pricing Policies • Tourism Promotion: Importance, Elements of Tourism Promotion, Role of Advertising, Promotional Plan – Implementation Procedure
3	Tourism Practices
	<ul style="list-style-type: none"> • Travel Intermediaries: Travel Agency and Tour operators – Definition and Differentiation, Types, Importance and Functions. • Setting up of Travel Agency and Tour Operations and their Approval: Business setting Procedure and process, Types of organization to be set up- Proprietorship, Partnership, Franchise, Approval from Ministry of Tourism and IATA • International Tourism: Concept, Importance, Role of Institutions and organizations in promoting International Tourism -WTTC , IATO, TAAI, ITDC.
4	Tourism Development
	<ul style="list-style-type: none"> • Sustainable Tourism Development: Concept, Principles, Approaches to Sustainable Tourism, Code of Conduct for safe and sustainable Tourism in India • Government Policies: National Action Plan, National Tourism Policy, Government incentives for Tourism Development and Promotion. • Future Growth and Development of Indian Tourism - Factors influencing growth of Tourism Industry in India, Major Tourism schemes of Government of India- Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Incredible India Campaign.

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Group B: Business Studies (Management)

5. Management of Business Relations

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Management of Business Relations	15
2	Customer and Channel Relationship Management	15
3	Employee Relationship Management	15
4	Supplier, Investors and Community Relationship Management	15
Total		60

SN	Modules/ Units
1	Introduction to Management of Business Relations
	<ul style="list-style-type: none"> • Business Relations - Need , Importance of Business relations, Business Relationship Management (BRM) Competencies. • Business Relation Manager- Role, qualities, Skills. • Business Relations- Principles, Steps , Trends, Impact of Communication on Business Relations.
2	Customer and Channel Relationship Management
	<ul style="list-style-type: none"> • Customer Relations Management: Concept, Characteristics of an empowered customer, Approaches &Types, Role of Customer Relations Manager. • Designing and developing customer Value- Turning customers to loyal clients, Strategic Framework for CRM, E-CRM: Concept and Benefits, Steps, Successful CRM implementation. • Channel Relationship - Concept, importance , Challenges, Elements contributing to effective channel relationships.
3	Employee Relationship Management
	<ul style="list-style-type: none"> • Employee Relationship Management - Concept, Objectives of Employee Relations , Approaches to Employee Relations, • Role of Employee Relations Manager, Prospects & Importance of Industrial Relations, Problems & Challenges of Employee Relations, Key Drivers for shifting from Industrial Relations to Employee Relations, • Strategic Framework for ERM,Factors influencing ERM, Essentials of an effective ERM, ERM strategy.
4	Supplier, Investors and Community Relationship Management
	<ul style="list-style-type: none"> • Supplier Relations – Concept, Supplier Segmentation Pyramid, Supplier Improvement Process for better relations, Challenges. • Investors Relations –Concept, Focus, Keys to successful investors relations, Enhancing shareholders loyalty and retention. • Stakeholder relations- Types of stakeholders, Role of business in social development, strategies to improve community relations, impact of community relations on business.

Master of Commerce (M.Com) Programme
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Course Structure

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Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group C: Banking and Finance (Any Three out of Five)</i>		
1	International Finance	06
2	Financial Services	06
3	Auditing of Banking Sector	06
4	Investment Management	06
5	Currency Derivatives	06
Total Credits		18

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Group C: Banking and Finance

International Finance

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to International Finance	15
2	International Monetary System and Foreign Exchange Market	15
3	Currency Futures and Options	15
4	Global Financial Market	15
	Total	60

SN	Modules/ Units
1	Introduction to International Finance
	<p>A) Introduction to International Finance – Meaning, Scope of International Financial Management, Factors contributing to growth in International Finance, Recent Changes in Global Financial Markets.</p> <p>B) Balance Of Payments – Meaning, Components, Factors- Deficit and Surplus in BOP , Capital Account Convertibility and Current Account</p>
2	International Monetary System and Foreign Exchange Market
	<p>A) International Monetary System – Introduction to Exchange rate regime, The International Monetary Fund - Objectives and Funding Facilities, International Liquidity and Special Drawing Rights and Introduction to The European Monetary System</p> <p>B) Foreign Exchange Market - Major Participants in Spot market and Forward market, Exchange Rate Quotation, Determination of exchange rates in spot and forward market, Factors influencing exchange rates and Types of Foreign Exchange Rates and Interest rate</p>
3	Currency Futures and Options
	<p>A) Currency Futures - Futures Contracts, Features, Trading Process- Hedging in currency futures market and Speculation in currency futures market, Determination of Futures prices, Forward prices and expected spot prices on delivery.</p> <p>B) Currency Options: Features, Terminology, Types of options, options pricing, hedging with currency options and Speculation with currency options.</p>
4	Global Financial Market
	<p>A) International Instruments – Introduction, Gains from International Market International Equities and Bonds Market, Short term and Medium term Instruments and Types of risks and tools.</p> <p>B) Multilateral Development Banks - The World Bank, International Finance Corporation, Asian Development Bank – Introduction, Characteristics and Functions.</p>

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Group C: Banking and Finance

Financial Services

Modules at a Glance

SN	Modules	No. of Lectures
1	Evolution of Financial Services	15
2	Marketing of Financial Services	15
3	Mutual Funds and Merchant Banking	15
4	Portfolio Management and Other Financial Services	15
	Total	60

SN	Modules/ Units
1	Evolution of Financial Services
	<p>A) Evolution of Financial Services - Meaning of Financial Services, Types of Financial Services, Fund based and Non-fund based , Significance of Financial Services , Growth of Financial Services in India , Emerging Trends in Financial Services and constraints in growth of financial services.</p> <p>B) Regulatory Framework for Financial Services – Role of RBI, Role of SEBI , Provisions of Companies Act , Role of FEMA and Ethical issues in the Marketing of Financial services.</p>
2	Marketing of Financial Services
	<p>A) Categories of Financial Products – Insurance, Banks, Stocks, Mutual Funds, Pension Plans, other Savings Products, Financial Services Marketing Environment –Micro and Macro Environmental Forces , Marketing Mix for Financial Services, Promotional Strategies, Customer Relations and Servicing.</p> <p>B) Treasury Management – Structure and Organization, Functions and Responsibilities of a Treasurer, Cost Centre, Profit Centre, Integrated Treasury, Treasury and Asset Liability Management, Liquidity Management: CRR/CCIL/RTGS and Types of Exposure and Elimination of Exposure</p>
3	Mutual Funds and Merchant Banking
	<p>A) Mutual Funds Concept – History of Mutual fund Industry in India , Advantages Different Scheme, Fund Accounting and Valuation (Practical Problems on Mutual Fund)</p> <p>B) UTI: Objective, Functions, Regulation, Performance Measurement and Evaluation of Mutual Fund Schemes, Unit holder’s Protection.</p> <p>C) Merchant Banking – Facets of Merchant Banking, Functions, Legal and Regulatory Frameworks, Relevant Provisions of Companies Act , SEBI Guidelines, Role in Issue Management, Appraisal of Projects, Designing Capital Structure and Instruments and Issue Pricing</p>
4	Portfolio Management and Other Financial Services
	<p>A) Portfolio Management Services - Meaning, Importance, Objectives, Strategies, Types of Strategies – Passive & Active Strategies, Role of Portfolio Managers.</p> <p>B) Other Financial Services – Leasing and Hire Purchase, Factoring and Forfeiting, Consumer Finance, Securitization, Venture Capital, Loan Syndication, Custodial and Depository Services, Credit rating</p>

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Group C: Banking and Finance

Auditing of Banking Sector

Modules at a Glance

SN	Modules	No. of Lectures
1	Auditing Concepts	15
2	Auditing of Banks	15
3	Verification of Assets and Balances of Banking Companies	15
4	Introduction to Concurrent Audit	15
	Total	60

SN	Modules/ Units
1	Auditing Concepts
	<ul style="list-style-type: none"> • Nature, Scope and Significance of Auditing • Audit Engagement, Audit Program, Audit Working Papers, Audit Note Book, Audit Evidence
2	Auditing of Banks
	<ul style="list-style-type: none"> • Meaning and Appointment of Bank Auditors • Internal control system in Banks • Categories of Bank Audit: Concurrent audit, Internal Audit/ Information Systems Audit and Statutory audit • Banking Regulation Act in pursuant to accounts and auditing of banking companies - Sec 29 to Sec 34A • Guidance Note on Audit of Banks by ICAI
3	Verification of Assets and Balances of Banking Companies
	<ul style="list-style-type: none"> • Cash, bank balances, money at call and short notice • Investments • Advances • Fixed assets • Other assets • Capital • Reserves and surplus • Deposits • Borrowings • Other liabilities and provisions
4	Introduction to Concurrent audit
	<ul style="list-style-type: none"> • Concurrent audit system : Meaning, scope, coverage, Types of activities, Appointment of auditors and reporting • Internal Audit/ Information Systems Audit – Meaning, Scope • Statutory audit of banks/bank branches • Audit of bank branch and reporting

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Group C: Banking and Finance

Investment Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Portfolio Management – An Introduction	10
2	Portfolio Revision and Evaluation	15
3	Fundamental and Technical Analysis	20
4	Efficient Market Theory and CAPM	15
	Total	60

SN	Modules/ Units
1	<p>Portfolio Management – An Introduction</p> <p>A) Portfolio Management – An Introduction 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.</p> <p>B) Portfolio Analysis and Selection 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.</p>
2	<p>Portfolio Revision and Evaluation</p> <p>A) Portfolio Revision and Evaluation - Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p> <p>B) Bond Valuation– Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration)</p>
3	<p>Fundamental and Technical Analysis</p> <p>A) Fundamental Analysis - Economy Analysis – Meaning, Framework of 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, equity shares and Efficiency or Activity Ratios) and Assessment of risk (Leverages)</p> <p>B) Technical Analysis - Dow Theory , Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and 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 and Fundamental Analysis V/s Technical Analysis</p>
4	<p>Efficient Market Theory and CAPM</p> <p>A) Efficient Market Theory - Random Walk Theory, The Efficient Market Hypothesis , Forms of Market Efficiency , Competitive Market Hypothesis</p> <p>B) CAPM- Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group C: Banking and Finance

Currency Derivatives

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Currency Markets	15
2	Regulatory Framework for Currency Derivatives	15
3	Strategies using Currency Derivatives	15
4	Clearing and Settlement of Currency Futures	15
	Total	60

SN	Modules/ Units
1	Introduction to Currency Markets
	<p>A) Introduction to Currency Markets – Brief history of foreign exchange markets, Major Currency pairs, Overview of international currency markets, Basics of currency markets and peculiarities in India, Settlement date or value date, OTC forward rate, Exchange Rate arithmetic cross rate, Impact of market economics on currency prices and economic indicators</p> <p>B) Foreign Exchange Derivatives – Definition, Products , Growth drivers of derivatives, Market Players, Key economic function of derivatives, Financial Market stability: Exchange traded V/s OTC derivatives.</p>
2	Regulatory Framework for Currency Derivatives
	<p>A) Regulatory Framework for Currency Derivatives – Applicability of Securities Regulation Act, 1956, RBI-SEBI standing technical committee on exchange traded currency and interest rate derivatives, Foreign Exchange Management Act, 1999 – Provisions, Regulatory framework for exchanges, Regulatory framework for clearing corporations, Governing council of the exchange and clearing corporation and Eligibility criteria for members.</p> <p>B) Code of Conduct and Investor Protection - Adherence to SEBI codes of conduct for brokers/ sub-brokers, Adherence to codes of conduct specific to currency derivatives segment, Grievance redressal mechanism for investors.</p>
3	Strategies using Currency Derivatives
	<p>A) Strategies using Currency Derivatives – Market Participants – Hedgers, Speculators, Arbitrageurs, Computing pay offs from a portfolio of futures and trade remittances, Using foreign currency futures for hedging various kinds of foreign exchange exposures, Use of currency futures by speculators and arbitrageurs, trading spreads using currency futures, limitations of currency futures for hedgers.</p> <p>B) Trading in Currency Futures - Currency futures contract specification, Other terminologies with respect to contract specifications, Trader workstation screen (TWS), Entities in the trading system, Types of orders, Price Limit Circuit Filter and Rules, regulations and bye laws of Exchange.</p>
4	Clearing and Settlement of Currency Futures
	<p>A) Clearing and Settlement in Currency Futures- Clearing vs. Settlement, Clearing entities, Clearing mechanism, Regulatory guidelines on open position limits and Settlement mechanism.</p> <p>B) Risk Management in Currency Futures - Risk management measures, Margin requirements, Mark-to-Market, Settlement, Margin collection and enforcement, Periodic Risk Evaluation Report, Surveillance and Unique Client Code (UCC).</p>

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group D: E-Commerce (Any Three out of Five)</i>		
1	E-Commerce Security and Law	06
2	Advance technology for E-Commerce	06
3	Management Information System	06
4	Digital Marketing	06
5	International Business, Law and Taxation	06
Total Credits		18

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group D: E-Commerce

1. E-Commerce Security and Law

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to E-Commerce Security	15
2	Security Threats and Measures	15
3	Introduction to Cyber Law	15
4	Cyberspace Laws	15
Total		60

SN	Modules/ Units
1	Introduction to E-Commerce Security
	<ul style="list-style-type: none"> • E-commerce security: Concept, Need/Importance, Security Issues in E-Commerce- Security risks of e-commerce, • Threats and Risk Management: Type of threats, Sources of threats, Security tools & Risk – Types of security, management approach • Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server
2	Security Threats and Measures
	<ul style="list-style-type: none"> • Current threats, Cryptography, public key certificates and infrastructures, authentication and authorization certificates, • Mobile code security, security of agent-based systems, secure electronic transactions, electronic payment systems, intellectual property protection, • Symmetric and Asymmetric Cryptosystem, Role of electronic signature, EDI Security
3	Introduction to Cyber Law
	<ul style="list-style-type: none"> • Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, • Threats in Computer Systems: Virus, Cyber Crime, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. • The problems of internet jurisdictions, Law relating to Electronic records, Importance of Electronic Records as Evidence.
4	Cyberspace Laws
	<ul style="list-style-type: none"> • Cyberspace and Internet in India- Penalties, Offences and Compensation • Protection of Cyber Consumers in India and CPA 1986, International efforts related to cyberspace laws, Trace an IP address, • Security Tools, Client server network security, Encryption and concepts of public and private key infrastructure

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group D: E-Commerce

2. Advance technology for E-Commerce

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Advanced technology for E-commerce	15
2	Information Publishing Technology	15
3	E-commerce Success with Content Marketing	15
4	New Trends	15
Total		60

SN	Modules/ Units
1	Introduction to Advanced technology for E-commerce
	<ul style="list-style-type: none"> • Advanced technology for E-commerce: Concept of E-commerce, Internet & WWW, Functions, • Types of technology, Electronic Data Interchange (EDI)- Benefits, Transaction and examples, Multimedia technology – desktop Video Conferencing • Securing Network Transaction: Cryptology, Digital Signature, E-mail security
2	TCP/IP and Information Publishing Technology
	<ul style="list-style-type: none"> • Internet Protocols – OSI Model, TCP/IP, FTP; LAN, WAN • Information Publishing Technology - HTML, URL, HTTP, HTML FORM, CGI SERVICES, • eXtensible Markup Language (XML) – Application and Architecture, Data Mining and Web Mining
3	Mobile Agents& WAP
	<ul style="list-style-type: none"> • Mobile Agents- Concept, Mobility and security issues, Client Server Approach v/s Mobile Agent based approach, • Mobile computing, Mobile users in Global E-commerce, Coalition Formation • Wireless Application Protocol (WAP) - Benefits and Architecture, Web Server and client (Web Browser).
4	New Trends
	<ul style="list-style-type: none"> • New E-commerce Technology Trends, Broadband technologies, Affiliate Marketing, Content marketing - challenges, • Key performance indicators (KPIs),Complex Server and Network Infrastructure, transitioning to Virtualization & Cloud Computing, use of fully or partially outsourced IT support • Supercharged Kiosks, Role of Instant Messaging (IM), Digital literacy and multimedia design

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group D: E-Commerce

3. Management Information System

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Management Information System (MIS)	15
2	Business & Designing Information System	15
3	Information and System Concept	15
4	Decision Support System & Development of MIS	15
	Total	60

SN	Modules/ Units
1	Introduction to Management Information System (MIS)
	<ul style="list-style-type: none"> • MIS: Concept, Characteristics, Components, Strategic uses, Challenges of Global information system • Information System Resources: Selection of Business Software and Hardware, Business Network and Data Warehouses • Business Intelligence, Knowledge Management, System Planning and Development
2	Business & Designing Information System
	<ul style="list-style-type: none"> • Classification of MIS: Transaction Process System (TPS), Process Control System (PCS), Enterprise Collaboration System (ECS), Business information system, • System Design: Conceptual Design, Objectives, Methods • Structuring Data of MIS: Pyramid structure, Querying, Aggregating and Visualizing Data
3	Information and System Concept
	<ul style="list-style-type: none"> • Information: Concept, Types, Dimensions of Information, Information Quality • System: Kinds, Elements of system, Human as information processing system • Need of IT Industry, Scope of Infrastructure Management, Attributes of Computing System
4	Decision Support System & Development of MIS
	<ul style="list-style-type: none"> • Decision Making: Concept, Types, Simon's Model, Decision Making and MIS • Supporting Management Decision: Key Performance Indicators (KPI), Planning and Implementation. • Development of MIS: Steps in developing a right MIS, System Development Approaches, System analysis and design- Determinants and requirement

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group D: E-Commerce

4. Digital Marketing

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Digital Marketing & SEO	15
2	Google analytics and SMO	15
3	SEM and Social Media	15
4	Email and Mobile Marketing	15
Total		60

SN	Modules/ Units
1	Introduction to Digital Marketing & SEO
	<ul style="list-style-type: none"> • Digital Marketing - Introduction, Features, Strategies, Types, Aligning Internet with Business Objectives, • User Behaviour & Navigation, Branding & User Experience, Customer Insights • Search Engine Optimization(SEO) – Search Engines Basics, Functioning of Search Engines, On&off-page Optimization,
2	Google analytics and SMO
	<ul style="list-style-type: none"> • Google Analytics–Concepts, steps, Accounts-profiles and users navigation, Basic metrics, • The main sections of Google Analytics reports-Traffic Sources, Direct referring and search traffic; • Social Media Optimization (SMO) - Concepts, Pros & Cons, bookmarking & aggregating, content, content sharing, knowledge sharing; connecting to social networking
3	SEM and Social Media
	<ul style="list-style-type: none"> • Search Engine Marketing (SEM) - Concept, Understanding Google search - Organic & Paid, Overview of Google Adwords, Google Adsense, Microsoft AdCenter and Yahoo Search Marketing, • Campaign Management, Pay Per Click (PPC) Management, Conversion Tracking, Targeting & Analytics, Keyword Selection, • Conversion Metrics- CPA, CTR, Campaigns - Google PPC Campaigns, LinkedIn Campaigns, Facebook Campaign, YouTube Advertising
4	Email and Mobile Marketing
	<ul style="list-style-type: none"> • E-mail Marketing - User Behaviour, Segmentation, Key Metrics, Best Practice Case Studies, E-marketing strategies, • Tracking landing pages, Choosing your metrics, A/B and Multivariate testing, Analyzing test results, Setting your budgets; • Mobile Marketing - Concept, SMS Strategy, Mobile Advertising, Mobile Optimized Websites, Mobile Apps, Proximity Marketing,

**Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)**

Group D: E-Commerce

5. International Business, Law and Taxation

Modules at a Glance

SN	Modules	No. of Lectures
1	Use of Internet in the International Business	15
2	International Outsourcing and Ethics	15
3	International Law and Taxation	15
4	Government Intervention in International Business	15
Total		60

SN	Modules/ Units
1	Use of Internet in the International Business
	<ul style="list-style-type: none"> • International Business: Concept, Features, External and Internal Factors of International business • Internet and International business: Significance, Use of Internet, Impact of E-commerce and Barriers • International E-commerce business: Concept of E-business, Features, Evolution,
2	International Outsourcing and Ethics
	<ul style="list-style-type: none"> • Global outsourcing: Concept, Forms, Drivers, Development in IT-BPO Sector • International Outsourcing in India: Benefits, Growth Drivers of India, Limitations • Ethics in International e-Business, Constraint in e-Business in India, International e-Commerce Benchmarking,
3	International Law and Taxation
	<ul style="list-style-type: none"> • International Legal environment in E-commerce, European Community Law, Intellectual Property Law, Pillaging Patent • United States Taxation of International e-Commerce, Law and Policy of Organisation for Economic Co-operation and Development (OECD) • International Taxation and e-Commerce: Direct and Indirect taxation, Relevance of E-commerce, Effect of E-commerce on consumption taxes, Emerging Tax Policy,
4	Government Intervention in International Business
	<ul style="list-style-type: none"> • Instruments of Government Intervention: Tariff and Non- Tariff Barriers, Investment Barriers, • Policies regarding e-commerce: FDI Policy, Foreign Trade Policy, Export-Import Policy- Methods of E-payment, e-Documentations • Rationale for Government Intervention: Defensive and offensive rationale, Economic Freedom and Government Support

Scheme of Examination:

The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

Internal Assessment:

The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The question paper pattern will be shown as below:

Question Paper Pattern (Internal Assessment)

Maximum Marks: 40 marks

Questions to be set: 03

Duration: 1½ hours

Question No	Particular	Marks
Q-1	Objective Questions Students to answer 10 sub questions out of 15 sub questions. <i>(*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)</i> OR Objective Questions A) Sub Questions to be asked 08 and to be answered any 05 B) Sub Questions to be asked 08 and to be answered any 05 <i>(*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)</i>	10 Marks
Q-2	Concept based short questions Students to answer 5 sub questions out of 8 sub questions.	10 Marks
Q-3	Practical problems or short questions Students to answer 02 sub questions out of 03 sub questions	20 Marks

Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Practical Question	15 Marks
	OR	
Q-1	Practical Question	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full length Question	15 Marks
	OR	
Q-1	Full length Question	15 Marks
Q-2	Full length Question	15 Marks
	OR	
Q-2	Full length Question	15 Marks
Q-3	Full length Question	15 Marks
	OR	
Q-3	Full length Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

University of Mumbai



**Master of Commerce (M.Com)
Programme
Guidelines for Project Work
at
Second Year
Semester III and IV**

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2017-2018)

Faculty of Commerce

Introduction

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspect in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
 1. Project work based on research methodology in the study area
 2. Project work based on internship in the study area

Guidelines for preparation of Project Work

Work Load

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

1. General guidelines for preparation of project work based on research methodology

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Format

1st page (Main Page)

Title of the problem of the Project

A Project Submitted to
University of Mumbai for partial completion of the degree of
Master in Commerce
Under the Faculty of Commerce

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year

2nd Page

This page to be repeated on 2nd page (i.e. inside after main page)

On separate page

Index

Chapter No. 1 (sub point 1.1, 1.1.1, And so on)	Title of the Chapter	Page No.
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

List of tables, if any, with page numbers.

List of Graphs, if any, with page numbers.

List of Appendix, if any, with page numbers.

Abbreviations used:

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

(Model Structure of the Project Work)

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- **Bibliography**
- **Appendix**

On separate page

Name and address of the college

Certificate

This is to certify that Ms/Mr has worked and duly completed her/his Project Work for the degree of Master in Commerce under the Faculty of Commerce in the subject of _____ and her/his project is entitled, “ _____
_____ *Title of the Project* _____ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of
Guiding Teacher

Date of submission:

On separate page

Declaration by learner

I the undersigned Miss / Mr. _____ *Name of the learner* _____ here by,
declare that the work embodied in this project work titled “ _____
_____ *Title of the Project* _____ ”,
forms my own contribution to the research work carried out under the guidance of
_____ *Name of the guiding teacher* _____ is a result of my own research work and has
not been previously submitted to any other University for any other Degree/ Diploma
to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly
indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.

2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organisation during the internship:**
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
• Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
• Conduct of Viva-voce	40 Marks
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

Note:

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.