



Dnyan Ganga Education Trust's

DEGREE COLLEGE OF ARTS, COMMERCE & SCIENCE

Opp Unnathi Greens, Near Haware Citi, Kasarvadavali, G.B. Road, Thane – (W) 400615

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SYLLABUS

Bachelor of Commerce

F.Y.B.Com Semester - I		F.Y.B.Com Semester - II	
Subject	Subject Code	Subject	Subject Code
1. Accountancy and Financial Management – I	UBCOMFSI.1	1. Accountancy and Financial Management – II	UBCOMFSII.1
2. Commerce – I	UBCOMFSI.2	2. Commerce – II	UBCOMFSII.2
3. Business Economics - I	UBCOMFSI.3	3. Business Economics - II	UBCOMFSII.3
4. Business Communication – I	UBCOMFSI.4	4. Business Communication – II	UBCOMFSII.4
5. Environmental Studies I	UBCOMFSI.5	5. Environmental Studies II	UBCOMFSII.5
6. Foundation Course – I	UBCOMFSI.6.1	6. Foundation Course – II	UBCOMFSII.6.1
7. Mathematical and Statistical Techniques – I	UBCOMFSI.7	7. Mathematical and Statistical Techniques – II	UBCOMFSII.7

S.Y.B.Com Semester - III		S.Y.B.Com Semester - IV	
Subject	Subject Code	Subject	Subject Code
1. Accountancy and Financial Management III	UBCOMFSIII.1	1. Accountancy and Financial Management IV	UBCOMFSIV.1
2. Financial Accounting and Auditing V - Introduction to Management Accounting	UBCOMFSIII.2.1	2. Financial Accounting and Auditing V - Auditing	UBCOMFSIV.2.1
3. Commerce III	UBCOMFSIII.3	3. Commerce IV	UBCOMFSIV.3
4. Business Economics III	UBCOMFSIII.4	4. Business Economics IV	UBCOMFSIV.4
5. Advertising I	UBCOMFSIII.5.01	5. Advertising II	UBCOMFSIV.5.01
6. Foundation Course – III	UBCOMFSIII.6.1	6. Foundation Course – IV	UBCOMFSIV.6.1
7. Business Law I	UBCOMFSIII.7	7. Business Law II	UBCOMFSIV.7

T.Y.B.Com Semester - V		T.Y.B.Com Semester - VI	
Subject	Subject Code	Subject	Subject Code
1. Financial Accounting and Auditing VII - Financial Accounting	23101	1. Financial Accounting and Auditing IX - Financial Accounting	83001
2. Financial Accounting and Auditing VIII - Cost Accounting	23107	2. Financial Accounting and Auditing X - Cost Accounting	83007
3. Commerce V	23114	3. Commerce VI	83014
4. Business Economics V	23113	4. Business Economics VI	83013
5. Direct & Indirect Taxation Paper I	23115	5. Direct & Indirect Taxation Paper II	83015
6a. Export Marketing Paper I	23116	6a. Export Marketing Paper II	83016
6b. Computer system & Applications Paper I	23120	6b. Computer system & Applications Paper II	83020



Bairagi
I/C Principal

Dnyan Ganga Education Trust's Degree College
Kasarvadavali, G. B. Road, Thane

UNIVERSITY OF MUMBAI
No. UG/105 of 2016-17

CIRCULAR:-

A reference is invited to the Syllabi relating to the B.Com. degree programme vide this office Circular No. UG/144 of 2011 dated 14th June, 2011 the Principals of affiliated Colleges in Commerce are hereby informed that the approved by the Academic Council at its meeting held on 24th June, 2016 vide item No. 4.76 and that in accordance therewith, the revised syllabus as per Choice Based Credit System for B.Com. Program – Course Structure (Sem. I to VI), which is available on the University's web site (www.mu.ac.in) and that the same has been brought into force with effect from the academic year 2016-17.

MUMBAI – 400 032
October, 2016


(Dr.M.A. Khan)
REGISTRAR

To,


The Principals of affiliated Colleges in Commerce and the Heads of recognized Institutions concerned.

A.C/4.76 /24/06/2016

No. UG/105-A of 2016-17 MUMBAI-400 032 25th October, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Director, Board of College and University Development.
- 3) The Controller of Examinations,
- 4) The Professor-cum- Director, Institute of Distance and Open Learning (IDOL),
- 5) The Co-Ordinator, University Computerization Centre.


(Dr.M.A. Khan)
REGISTRAR
PTO..



AC 24-06-2016

Item No. 4.76

University of Mumbai



**Bachelor of Commerce (B.Com)
Programme
Three Year Integrated Programme-
Six Semesters
*Course Structure***

Under Choice Based Credit System

**To be implemented from Academic Year- 2016-2017
Progressively**



Faculty of Commerce

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

F.Y.B.Com

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses		1A	Discipline Specific Elective(DSE) Courses	
1	Accountancy and Financial Management - I	03	1	Accountancy and Financial Management - II	03
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
2	Commerce - I	03	2	Commerce - II	03
3	Business Economics - I	03	3	Business Economics - II	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Courses (AECC)		2A	Ability Enhancement Compulsory Courses (AECC)	
4	Business Communication - I	03	4	Business Communication II	03
5	Environmental Studies I	03	5	Environmental Studies II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
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	Mathematical and Statistical Techniques - I	03	7	Mathematical and Statistical Techniques - II	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II

Note: Course selected in Semester I will continue in Semester II



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	
1	Accountancy and Financial Management III	03	1	Accountancy and Financial Management IV	03
2	Financial Accounting and Auditing V - Introduction to Management Accounting	03	2	Financial Accounting and Auditing VI - Auditing	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

*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	Direct & Indirect Taxation I	14	Direct & Indirect Taxation 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 - III	1	Foundation Course - 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			



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	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</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	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>		1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce V	03	3	Commerce VI	03
4	**Any one course from the following list of the courses	03	4	**Any one course from the following list of the courses	03
5	Business Economics V	03	5	Business Economics VI	03
2	<i>*Project Work</i>		2	<i>*Project Work</i>	
6	Project Work I	03	6	Project Work II	03
Total Credits		20	Total Credits		20

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 03 credits. A project work may be undertaken in any area of discipline specific courses/ discipline related elective courses

<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 Studies Paper I	1	Business Studies Paper III
2	Business Studies Paper II	2	Business Studies 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



University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
B.Com. Programme
First Year
*Semester I and II***

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

(To be implemented from Academic Year- 2016-2017)

Faculty of Commerce



**List of Discipline Related Elective(DRE) Courses for Semester V (Any One)		**List of Discipline Related Elective(DRE) Courses for Semester VI (Any One)	
1	Trade Unionism and Industrial Relations Paper I	1	Trade Unionism and Industrial Relations. Paper II
2	Computer system & Applications Paper I	2	Computer system & 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 Portfolio Paper I	5	Investment Analysis Portfolio 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	Inventory Management & Cost Reduction Paper I	13	Inventory Management & Cost Reduction Paper II
14	Insurance Paper I	14	Insurance Paper II
15	Banking Law & Practice Paper I	15	Banking Law & Practice Paper II
16	Regional Planning Paper I	16	Regional Planning Paper II
17	Rural Marketing Paper I	17	Rural Marketing Paper II
18	Elements of Operational Research Paper I	18	Elements of Operational Research Paper II
19	Psychology of Human Behaviour at work Paper I	19	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

F.Y.B.Com.

(To be implemented from Academic Year- 2016-2017)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Elective Courses (FC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE)Courses		1A	Discipline Specific Elective(DSE)Courses	
1	Accountancy and Financial Management I	03	1	Accountancy and Financial Management II	03
1B	Discipline Related Elective(DRE)Courses		1B	Discipline Related Elective(DRE)Courses	
2	Commerce I	03	2	Commerce II	03
3	Business Economics I	03	3	Business Economics II	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
2A	Ability Enhancement Compulsory Courses (AECC)		2A	Ability Enhancement Compulsory Courses (AECC)	
4	Business Communication I	03	4	Business Communication II	03
5	Environmental Studies I	03	5	Environmental Studies II	03
2B	*Skill Enhancement Courses (SEC)		2B	**Skill Enhancement Courses (SEC)	
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	Mathematical and Statistical Techniques I	03	7	Mathematical and Statistical Techniques II	03
Total Credits		20	Total Credits		20

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)		**List of Skill Enhancement Courses (SEC) for Semester II (Any One)	
1	Foundation Course - I	1	Foundation Course - II
2	Foundation Course in NSS - I	2	Foundation Course in NSS - II
3	Foundation Course in NCC - I	3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - I	4	Foundation Course in Physical Education - II

Note: Course selected in Semester I will continue in Semester II



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

(To be implemented from Academic Year- 2016-2017)

Semester I

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

*List of Skill Enhancement Courses (SEC) for Semester I (Any One)	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I



**Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017**

Elective Courses (EC)

Discipline Specific Elective(DSE) Courses

1.Accountancy and Financial Management I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting standards issued by ICAI and Inventory valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
	Total	60



Sr. No.	Modules / Units
1	Accounting standards issued by ICAI and Inventory valuation
	<ul style="list-style-type: none"> • Accounting standards: Concepts, benefits, procedures for issue of accounting standards Various AS : AS – 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations AS–2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations. AS – 9: Revenue Recognition Meaning and Scope, Transaction excluded, Sale of Goods, Rendering of Services, Effect of Uncertainties, Disclosure, Illustrations. • Inventory Valuation Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet
2	Final Accounts
	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)
3	Departmental Accounts
	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
4	Accounting for Hire Purchase
	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)



**Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017**

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

2.Commerce I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business	12
2	Business Environment	11
3	Project Planning	12
4	Entrepreneurship	10
Total		45



Sr. No.	Modules / Units
1	Business
	<p>Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p>Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p>New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies</p>
2	Business Environment
	<p>Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p>Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.</p>
3	Project Planning
	<p>Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance</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>
4	Entrepreneurship
	<p>Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p>The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.</p> <p>Women Entrepreneurs: Problems and Promotion.</p>



**Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017**

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

3. Business Economics I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	10
2	Demand Analysis	15
3	Supply and Production Decisions	10
4	Cost of Production	10
Total		45



Sr. No.	Modules / Units
1	Introduction
	<p>Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making,</p> <p>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	Demand Analysis
	<p>Demand Function - nature of demand curve under different markets Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p>Demand estimation and forecasting: Meaning and significance - methods of demand estimation : survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)</p>
3	Supply and Production Decisions
	<p>Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale and economies of scope</p>
4	Cost of Production
	<p>Cost concepts: Accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed)</p> <p>Extensions of cost analysis: cost reduction through experience - LAC and Learning curve - Break even analysis (with business applications)</p>



*Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017*

Ability Enhancement Courses (AEC)

4. Business Communication I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	10
2	Obstacles to Communication in Business World	10
3	Business Correspondence	12
4	Language and Writing Skills	13
Total		45

Note:

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



Sr. No.	Modules / Units
1	Theory of Communication
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	Obstacles to Communication in Business World
	<p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	Business Correspondence
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>



Sr. No.	Modules / Units
4	Language and Writing Skills
	<p>Commercial Terms used in Business Communication</p> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management



*Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017*

Ability Enhancement Courses (AEC)

5.Environmental Studies I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Populations and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
Total		60



Sr. No.	Modules / Units
1	Environmental Ecosystem
	Environment: Meaning, definition, scope and its components; concept of an ecosystem; definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.
2	Natural Resources and Sustainable Development
	Meaning and definitions ; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- I and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development
3	Population and Emerging Issues of Development
	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index
4	Urbanisation and Environment
	Concept of Urbanisation- Problems of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities
5	Reading of Thematic Maps and Map Filling
	Reading of Thematic Maps(4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment. Concept and Calculation of Ecological Footprint



*Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017*

Skill Enhancement Courses (SEC)

6. Foundation Course - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
Total		45



Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

Topics for Project Guidance: Growing Social Problems in India:

- Substance abuse- in-pact on youth & challenges for the future
- HIV/AIDS- awareness, prevention, treatment and services
- Problems of the elderly- causes, implications and response
- Issue of child labour- magnitude, causes, effects and response
- Child abuse- effects and ways to prevent
- Trafficking of women- causes, effects and response

Note:

Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance



*Revised Syllabus of Courses of B.Com. Programme at Semester I
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Skill Enhancement Courses (SEC)

6.Foundation Course in NSS - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to NSS	10
2	Concept of Society and Social Issues in India	15
3	Indian Constitution and Social Justice	10
4	Human Personality and National Integration	10
Total		45



Sr. No.	Modules / Units
1	Introduction to NSS
	Introduction to National Service Scheme(NSS) Orientation and structure of National Service Scheme(NSS) National Service Scheme(NSS)- its objectives The historical perspective of National Service Scheme(NSS) National Service Scheme(NSS)- Symbol and its meaning National Service Scheme(NSS)- its hierarchy from national to college level National Service Scheme(NSS) Regular activities Distribution of working hours- Association between issues and programs- community project- urban rural activities, Association- modes of activity evaluation
2	Concept of Society and Social Issues in India
	History and philosophy of social sciences in India Concept of society- Development of Indian society - Features of Indian Society- Division of labour and cast system in India Basic social issues in India Degeneration of value system, Family system, Gender issues, Regional imbalance
3	Indian Constitution and Social Justice
	Indian Constitution Features of Indian Constitution - Provisions related to social integrity and development Social Justice Social Justice- the concept and its features Inclusive growth- the concept and its features
4	Human Personality and National Integration
	Dimensions of human personality Social Dimension of Human personality- Understanding of the society Physical Dimension of Human personality- Physical Exercise, Yoga, etc. National integration & Communal Harmony National Integration- its meaning, importance and practice Communal Harmony- its meaning, importance and practice



*Revised Syllabus of Courses of B.Com. Programme at Semester I
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Skill Enhancement Courses (SEC)

6.Foundation Course in NCC - I

Modules at a Glance

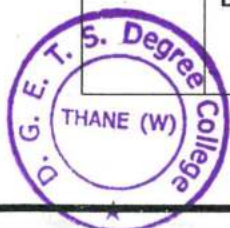
Sr. No.	Modules	No. of Lectures
1	Introduction to NCC, National Integration & Awareness	10
2	Drill: Foot Drill	10
3	Adventure Training, Environment Awareness and Conservation	10
4	Personality Development and Leadership	10
5	Specialized Subject: Army/ Navy/ Air	05
Total		45



Sr. No.	Modules / Units
1	Introduction to NCC, 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> <ul style="list-style-type: none"> • Genesis, Aims, Objectives of NCC & NCC Song • Organisation & Training • Incentives & Benefits • Religions, Culture, Traditions and Customs of India • National Integration: Importance and Necessity • Freedom Struggle
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"> • General and Words of Command • Attention, Staid at Ease and Stand Easy, Turning and Inclining at the Halt • Sizing, Forming Up in Three Ranks and Numbering, Open and Close Order March and Dressing • Saluting at the Halt, Getting On Parade, Dismissing and Falling Out • Marching, Length of Pace and Time of Marching in Quick Time and Halt, Slow March and Halt • Turning on the March and Wheeling. • Saluting on the March. • Formation of squad and Squad Drill.
3	Adventure Training, Environment Awareness and Conservation
	<p>Adventure Training</p> <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 <p>Environment Awareness and Conservation</p> <p>Desired outcome: The student will be aware of the conservation of natural resources and protection of environment.</p> <ul style="list-style-type: none"> • Natural Resources – Conservation and Management • Water Conservation and Rainwater Harvesting



Sr. No.	Modules / Units
4	Personality Development and Leadership
	<p>Desired outcome: The student will develop an all-round personality with adequate leadership traits to deal / contribute effectively in life.</p> <ul style="list-style-type: none"> • Introduction to Personality Development • Factors Influencing /Shaping . Personality: Physical, Social, Physiological, Philosophical and Psychological • Self Awareness Know yourself/ Insight • Change Your Mind Set • Communication Skills: Group Discussion / Lecturettes (Public Speaking) • Leadership Traits • Types of Leadership
5	Specialized Subject: Army Or Navy Or Air
	<p><u>Army</u></p> <p>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. Armed Force</p> <ul style="list-style-type: none"> • Basic organisation of Armed Forces • Organisation of Army • Badges and Ranks <p>B. Introduction to Infantry and weapons and equipments</p> <ul style="list-style-type: none"> • Characteristics of 7.62mm SLR Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning <p>C. Military history</p> <ul style="list-style-type: none"> • Biographies of renowned Generals (Carriapa / Sam Manekshaw) • Indian Army War Heroes- PVCs <p>D. Communication</p> <ul style="list-style-type: none"> • Types of Communications • Characteristics of Wireless Technologies (Mobile, Wi-Fi etc.) <p style="text-align: center;">OR</p> <p><u>Navy</u></p> <p>A. Naval orientation and service subjects</p> <ul style="list-style-type: none"> • History of the Indian Navy-Pre and Post Independence, Gallantry award winners • Organization of Navy- NHQ, Commands, Fleets, Ships and shore establishments • Types of Warships and their role • Organization of Army and Air Force- Operational and Training commands • Ranks of Officers and Sailors, Equivalent Ranks in the Three Services <p>B. Ship and Boat Modelling</p> <ul style="list-style-type: none"> • Principles of Ship Modelling • Maintenance and Care of tools



Sr. No.	Modules / Units
	<p>C. Search and Rescue</p> <ul style="list-style-type: none"> • SAR Organization in the Indian ocean <p>D. Swimming</p> <p>Floating for three minutes and Free style swimming for 50 meters</p> <p style="text-align: center;"><i>OR</i></p> <p>AIR</p> <p>A. General Service Knowledge</p> <ul style="list-style-type: none"> • Development of Aviation • History of IAF <p>B. Principles of Flight</p> <ul style="list-style-type: none"> • Introduction • Laws of Motion • Glossary of Terms. <p>C. Airmanship</p> <ul style="list-style-type: none"> • Introduction • Airfield Layout • Rules of the Air • Circuit Procedure • ATC/RT Procedures • Aviation Medicine <p>D. Aero- Engines</p> <ul style="list-style-type: none"> • Introduction to Aero-engines



**Revised Syllabus of Courses of B.Com. Programme at Semester I
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Skill Enhancement Courses (SEC)

6.Foundation Course in Physical Education-I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Basic Relevant concepts in Physical Education	10
2	Components of Physical Fitness	15
3	Testing Physical Fitness	10
4	Effect of Exercise on various Body System	10
Total		45



Sr. No.	Modules / Units
1	Introduction to Basic Relevant concepts in Physical Education
	<ul style="list-style-type: none"> • Dimensions and determinants of Health, Fitness & Wellness • Concept of Physical Education and its importance • Concept of Physical Fitness and its types • Concept of Physical Activity, exercise and its types & benefits
2	Components of Physical Fitness
	<ul style="list-style-type: none"> • Concept of components of Physical Fitness • Concept and components of HRPF • Concept and components of SRPF • Importance of Physical Education in developing physical fitness components.
3	Testing Physical Fitness
	<ul style="list-style-type: none"> • Tests for measuring Cardiovascular Endurance • Tests for measuring Muscular Strength & Endurance • Tests for measuring Flexibility • Tests for measuring Body Composition
4	Effect of Exercise on various Body System
	<ul style="list-style-type: none"> • Effect of exercises on Musculoskeletal system, • Effect of exercises on Circulatory System • Effect of exercises on Respiratory System • Effect of exercises on Glandular System



*Revised Syllabus of Courses of B.Com. Programme at Semester I
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Core Courses (CC)

7. Mathematical and Statistical Techniques I

Modules at a Glance

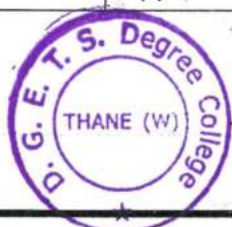
Sr. No.	Modules	No. of Lectures
1	Shares and Mutual Funds	15
2	Permutation, Combination and Linear Programming Problems	15
3	Summarization Measures	15
4	Elementary Probability Theory	15
5	Decision Theory	15
Total		75

Note:

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



Sr. No.	Modules / Units
1	Shares and Mutual Funds
	<ul style="list-style-type: none"> • Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples. • Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.)
2	Permutation, Combination and Linear Programming Problems
	<ul style="list-style-type: none"> • Permutation and Combination: Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between ${}^n C_r$ and ${}^n P_r$, Examples on commercial application of permutation and combination • Linear Programming Problem: Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.
3	Summarization Measures
	<ul style="list-style-type: none"> • Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean. • Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.
4	Elementary Probability Theory
	<ul style="list-style-type: none"> • Probability Theory: Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: $P(A \cap B) = P(A)P(B)$. Simple examples. • Random Variable: Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.
5	Decision Theory
	Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix; Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV); Decision Tree; Simple Examples based on EMV. Expected Opportunity Loss (EOL), simple examples based on EOL.



I/C Principal

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

(To be implemented from Academic Year- 2016-2017)

Semester II

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

***List of Skill Enhancement Courses (SEC)
for Semester II (Any One)**

1	Foundation Course - II
2	Foundation Course in NSS - II
3	Foundation Course in NCC - II
4	Foundation Course in Physical Education - II



**Revised Syllabus of Courses of B.Com. Programme at Semester II
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**Elective Courses (EC)-
Discipline Specific Elective(DSE) Courses**

1.Accountancy and Financial Management II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Consignment Accounts	15
3	Branch Accounts	15
4	Fire Insurance Claim	15
Total		60



Sr. No.	Modules / Units
1	Accounting from Incomplete Records
	Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)
2	Consignment Accounts
	Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price(excluding overriding commission, normal/abnormal losses)
3	Branch Accounts
	Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method
4	Fire Insurance Claim
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss



**Revised Syllabus of Courses of B.Com. Programme at Semester II
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**Elective Courses (EC)-
Discipline Related Elective(DRE) Courses**

2. Commerce II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Concept of Services	12
2	Retailing	12
3	Recent Trends in Service Sector	10
4	E-Commerce	11
Total		45



Sr. No.	Modules / Units
1	Concept of Services
	<p>Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p>Marketing Mix Services: Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people</p> <p>Service Strategies: Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.</p>
2	Retailing
	<p>Introduction: Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</p> <p>Retail Format: Store format, Non – Store format, Store Planning, design and layout</p> <p>Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing</p>
3	Recent Trends in Service Sector
	<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: Net working – Importance – Challenges</p>
4	E-Commerce
	<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> <p>Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research.</p>



**Revised Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2016-2017**

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

3. Business Economics II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Market structure: Perfect competition and Monopoly	10
2	Pricing and Output Decisions under Imperfect Competition	15
3	Pricing Practices	10
4	Evaluating Capital Projects	10
	Total	45



Sr. No.	Modules / Units
1	Market structure: Perfect competition and Monopoly
	Perfect competition and Monopoly models as two extreme cases - profit maximisation and the competitive firm's supply curve - Short run and long run equilibrium of a firm and of industry - monopoly - Sources of monopoly power – short run and long- run equilibrium of a firm under Monopoly
2	Pricing and Output Decisions under Imperfect Competition
	Monopolistic competition: competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition versus perfect competition- excess capacity and inefficiency - debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)
3	Pricing Practices
	Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)
4	Evaluating Capital Projects
	Meaning and importance of capital budgeting- steps in capital budgeting - +Techniques of Investment appraisal: Payback Period Method, Net Present Value Method, and Internal Rate of Return Method (with numerical examples)



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

4. Business Communication II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	10
2	Group Communication	15
3	Business Correspondence	10
4	Language and Writing Skills	10
Total		45

Note:

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



Sr. No.	Modules / Units
1	Presentation Skills
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencjes How to make a Power-Point Presentation
2	Group Communication
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR
3	Business Correspondence
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
4	Language and Writing Skills
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner

Tutorial Activities:

Presentations, Group Discussion, Mock Interviews, Mock Meetings / Conferences, Book Reviews/Summarization, Reading Comprehension: Analysis of texts from the field of Literature

[Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, ChetanBhagat One Night At A Ca!! Center, ChetanBhagat My Three Mistakes , ArindamChoudhary: Count Your Chickens Before They Hatch ,Stephen Covey :Seven Habits of Successful People, George Orwell!: Animal Farm, Dr. Abdul Kalam: Wings of Fire]

[N.B. The above list is only indicative and not prescriptive.]



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

4.Environmental Studies II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Solid Waste Management for Sustainable Society	
2	Agriculture and Industrial Development	
3	Tourism and Environment	
4	Environmental Movements and Management	
5	Map Filling	
Total		60



Sr. No.	Modules / Units
1	Solid Waste Management for Sustainable Society
	Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai
2	Agriculture and Industrial Development
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation ,desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility
3	Tourism and Environment
	Tourism: Meaning, Nature, Scope and importance –Typology of tourism-classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism
4	Environmental Movements and Management
	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit.EIA - Environment Protection Acts – Concept and components of Geospatial Technology- Applications of GST in Environmental Management.
5	Map Filling
	Map filling of Konkan and Mumbai (Environmentally significant features and GST centers) using point, line and polygon segment. Concept and Calculation of Environmental Performance Index (EPI)



**Revised Syllabus of Courses of B.Com. Programme at Semester II
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Skill Enhancement Courses (SEC)

6. Foundation Course - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
Total		45



Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society



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Skill Enhancement Courses (SEC)

6. Foundation Course in NSS - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Socio-economic, Survey and Special Camp	10
2	Orientation of the College Unit and Communication Skills	15
3	Rapport with Community and Programme Planning	10
4	Government Organisations /Non-Government Organisations	10
Total		45



Sr. No.	Modules / Units
1	Socio-economic Survey and Special Camp
	<p>Socio economic survey Socio-economic survey- its meaning and need, Process of Socio-economic survey- design of questionnaire; data collection, data analysis and report writing</p> <p>Special camping activity Concept of camp- Identification of community problems- Importance of group living- Team building- Adoption of village- Planning for camp- pre camping, during the course of camp and post camping activities</p>
2	Orientation of the College Unit and Communication Skills
	<p>Training and orientation of the program unit in the college Leadership training – formation of need based programmes- Concept of campus to community(C to C) activities</p> <p>Communication skills and Documentation Communication skills- the concept, Verbal, Non-Verbal communication The documentation- Activity Report Writing – basics of NSS accounting – Annual Report – Press note and preparation</p>
3	Rapport with Community and Programme Planning
	<p>Working with individual group and community Ice breaking- interaction games – conflict resolution</p> <p>Program planning Programme planning- the concept and its features, requirements for successful implementation of program- program flow charting- feedback</p>
4	Government Organisations /Non-Government Organisations
	<p>Structure of Government Organisations and Non-Government Organisations Government organisations (GO)- its meaning -Legal set up, functioning, Sources of funding Non-Government organisations (NGO)- its meaning -Legal set up, functioning, Sources of funding National Service Scheme(NSS)- Government organisations (GO) and Non-Government organisations (NGO)</p> <p>Government schemes for community development Schemes of Government welfare departments for community development- provisions & examples</p>



**Revised Syllabus of Courses of B.Com. Programme at Semester II
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Skill Enhancement Courses (SEC)

6.Foundation Course in NCC - II

Modules at a Glance

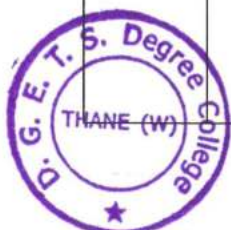
Sr. No.	Modules	No. of Lectures
1	Disaster Management, Social Awareness and Community Development	05
2	Health and Hygiene	10
3	Drill with Arms	10
4	Weapon Training	10
5	Specialized Subject: Army Or Navy Or Air	10
Total		45



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"> • Civil Defence Organisation and its Duties/ NDMA • Types of Emergencies/ Natural Disaster • Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc. • 'Avan' model of NCC <p>Social Awareness and Community Development: Desired outcome: The student shall have an understanding about social service and its need, about NGOs and shall participate in community action programmes for betterment of the community.</p> <ul style="list-style-type: none"> • Basics of Social Service, Weaker Sections of Our Society and Their Needs • Social/ Rural Development Project: MNREGA, SGSY, NSAP etc. • Contribution of Youth towards Social Welfare • Civic Responsibilities • Causes & Prevention of HIV/AIDS; Role of Youth
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"> • Structure and Functioning of the Human Body • Hygiene and Sanitation (Personal and Food Hygiene) • Infectious & Contagious Diseases & Their Prevention
3	Drill with Arms
	<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"> • Attention, Stand at Ease and Stand Easy • Getting on Parade with Rifle and Dressing at the Order • Dismissing and Failing Out • Ground / Take Up Arms • Present From the Order and Vice-versa • General Salute, Salami Shastra
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"> • Characteristics of a Rifle / Rifle Ammunition and its Fire Power • Stripping, Assembling, Care and Cleaning and Sight Setting of .22 rifle • Stripping, Assembling, Care and Cleaning of 7.62mm SLR • Loading, Cocking and Unloading • The lying position, Holding and Aiming- I • Trigger control and firing a shot • Range procedure and safety precautions • Short range firing, Aiming- II -Alteration of sight



Sr. No.	Modules / Units
5	Specialized Subject: Army Or Navy Or Air
	<p>Army</p> <p>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"> • Introduction to types of Maps and Conventional signs • Scales and Grid system • Topographical forms and technical terms • Relief, contours and Gradients • Cardinal points and Types of North • Types of bearings and use of Service Protractor • Prismatic compass and its use and GPS <p>B. Field Craft and Battle Craft</p> <ul style="list-style-type: none"> • Introduction • Judging distance • Description of ground • Recognition, Description and Indication of landmarks and targets <p style="text-align: center;">OR</p> <p>Navy</p> <p>A. Naval Communication</p> <ul style="list-style-type: none"> • Introduction to Naval Modern Communication, Purpose and Principles <ul style="list-style-type: none"> ▪ Introduction of Naval communication ▪ Duties of various communication sub-departments • Semaphore <ul style="list-style-type: none"> ▪ Introduction of position of letters and prosigns ▪ Reading of messages ▪ Transmission of messages <p>B. Seamanship</p> <ul style="list-style-type: none"> • Anchor work <ul style="list-style-type: none"> ▪ Parts of Anchor and Cable, their identification • Rigging <ul style="list-style-type: none"> ▪ Types of ropes and breaking strength- stowing, maintenance and securing of ropes ▪ Practical Bends and Hitches: Reef Knot, Half hitch, Clove Hitch, Rolling Hitch, Timber Hitch, Bow Line, Round Turn and Two half hitch and Bow line on the Bight and its basic elements and uses. ▪ Introduction to Shackles, Hooks, Blocks and Derricks, Coiling Down and Splicing of rope <p>C. Boat work</p> <ul style="list-style-type: none"> • Parts of Boat and Parts of an Oar • Instruction on boat Pulling- Pulling orders • Steering of boat under oars, Practical instruction on Boat Pulling, Precautions while pulling



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"> • Aircraft Controls • Landing Gear <p>B. Instruments</p> <ul style="list-style-type: none"> • Basic Flight Instruments <p>C. Aircraft Particulars</p> <ul style="list-style-type: none"> • Aircraft Particulars (Type specific) <p>D. Aero modelling</p> <ul style="list-style-type: none"> • History of Aero modelling • Materials used in Aero modelling • Type of Aero models • Flying/ Building of Aero models



*Revised Syllabus of Courses of B.Com. Programme at Semester II
with Effect from the Academic Year 2016-2017*

Skill Enhancement Courses (SEC)

6.Foundation Course in Physical Education- II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Development of Fitness	10
2	Health, Fitness and Diseases	15
3	Yoga Education	10
4	Daily Schedule of Achieving Quality of Life and Wellness	10
Total		60



Sr. No.	Modules / Units
1	Development of Fitness <ul style="list-style-type: none"> • Benefits of physical fitness and exercise and principles of physical fitness • Calculation of fitness index level 1-4 • Waist-hip ratio Target Heart Rate, BMI and types and principles of exercise (FITT) • Methods of training – continues, interval, circuit, Fartlek and Plyometric
2	Health, Fitness and Diseases <ul style="list-style-type: none"> • Definition of obesity and its management • Communicable diseases, their preventive and therapeutic aspects • Factors responsible for communicable diseases • Preventive and therapeutic aspect of Communicable and non- communicable diseases
3	Yoga Education <ul style="list-style-type: none"> • Meaning and history of yoga • Ashtang yoga and types of yoga • Types of Suryanamaskar and Technique of Pranayam • Benefits of Yoga
4	Daily Schedule of Achieving Quality of Life and Wellness <ul style="list-style-type: none"> • Daily schedule based upon one's attitude, gender, age & occupation. • Basic – module: - Time split for rest, sleep, diet, activity & recreation. • Principles to achieve quality of life:- positive attitude, daily regular exercise, control over food habits & healthy hygienic practices.



Barluis

IC Principal

**Dnyan Ganga Education Trust's Degree College
Kasarvadavali, G. B. Road, Thane (W)**

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	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>		1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1Aa	<i>Discipline Specific Elective(DSE) Courses</i>		1Aa	<i>Discipline Specific Elective(DSE) Courses</i>	
1	Accountancy and Financial Management III	03	1	Accountancy and Financial Management IV	03
1Ab	<i>Discipline Specific Elective(DSE) Courses</i>		1Ab	<i>Discipline Specific Elective(DSE) Courses</i>	
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	<i>Discipline Related Elective(DRE) Courses</i>		1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce III	03	3	Commerce IV	03
4	Business Economics III	03	4	Business Economics IV	03
2	<i>Ability Enhancement Courses (AEC)</i>		2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>*Skill Enhancement Courses (SEC) Group A</i>		2A	<i>**Skill Enhancement Courses (SEC) Group A</i>	
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	<i>*Skill Enhancement Courses (SEC) Group B</i>		2B	<i>**Skill Enhancement Courses (SEC) Group B</i>	
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	<i>Core Courses (CC)</i>		3	<i>Core Courses (CC)</i>	
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	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1Aa	<i>Discipline Specific Elective(DSE) Courses</i>	
1	Accountancy and Financial Management III	03
1Ab	<i>Discipline Specific Elective(DSE) Courses</i>	
2	*Any one course from the following list of the courses	03
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce III	03
4	Business Economics III	03
2	<i>Ability Enhancement Courses (AEC)</i>	
2A	<i>*Skill Enhancement Courses (SEC)</i> <i>Group A</i>	
5	*Any one course from the following list of the courses	03
2B	<i>*Skill Enhancement Courses (SEC)</i> <i>Group B</i>	
6	Any one course from the following list of the courses	02
3	<i>Core Courses (CC)</i>	
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’sHawthorne 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, Ninth 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
a. 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
with Effect from the Academic Year 2017-2018**

**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 to ROC-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:

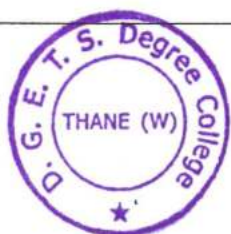
1. M. C.Bhandari : Guide to Company Law Procedure; Wadhwa& Company, Agra&Nagpur
2. K. V.Shanbhogue : Company Law Practice; BharatLaw House, New Delhi – 34
3. M. L.Sharma : Company Procedures and Register of Companies , Tax Publishers, Delhi
4. A. M.Chakborti,
B. P.Bhargava : Company Notices, Meetings and 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



**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. 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, identifiers, constants, variables, data types, type modifier, type conversion, types of operator and expression: Input and Output functions in C (print(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers Header files(stdio.h, math.h, 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.



*Revised Syllabus of Courses of B.Com. Programme at Semester III
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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	Human Rights Violations and Redressal
	<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	Dealing With Environmental Concerns
	<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	Science and Technology – I
	<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	Soft Skills for Effective Interpersonal Communication
	<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, No:da, 2008.
7. Motilal, Shashi, and Manda, 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, Satyanjan 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	<ol style="list-style-type: none">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 Semesteriii. In all 8 Questions will be asked out of which 5 have to be attempted.	<ol style="list-style-type: none">a) Total marks: 15b) 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
with Effect from the Academic Year 2017-2018*

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



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

2B. Skill Enhancement Courses (SEC)

6. Foundation Course in NGC - 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>AIR</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



*Revised Syllabus of Courses of B.Com. Programme at Semester III
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-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).



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

**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 (Amended) 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

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I/C Principal

Dnyan Ganga Education Trust's Degree College
Kasarvadavali, G. B. Road, Thane (W)

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

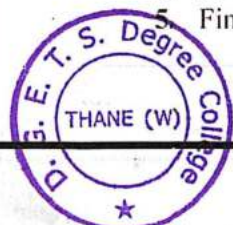


Sr. No.	Modules / Units
1	Introduction to Company Accounts
	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of 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 Lesile Chand Wick Preice Hall of India Adin Bakley (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

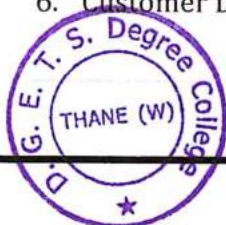
Sr. No.	Modules	No. of Lectures
1	Distribution	10
2	Promotion	15
3	Understanding Buyer Behaviour	10
4	Marketing of services and Rural Marketing	10
Total		45



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 10/5 Marks.



**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.

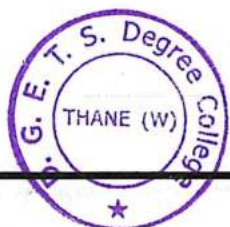
Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

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

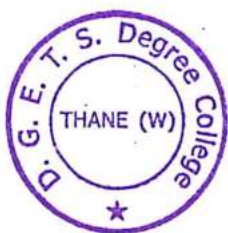
Preamble

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 Finanoe, Penguin, Baltimore
	Hajela T.N: Public Finance – Anc 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
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**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

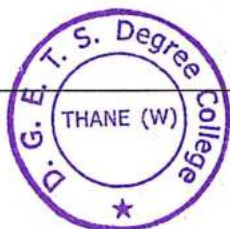


Revised Syllabus of Courses of SYB. Com
Programme at Semester III & IV
with effect from the Academic Year 2017-2018

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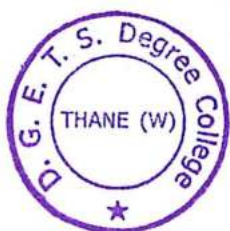
**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

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.



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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.

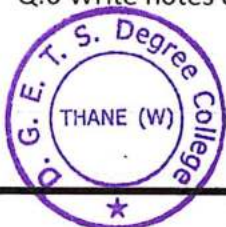
Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

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
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**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
	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. 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).
4	UNIT – IV : MS-ACCESS QUERIES
	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. What is a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.



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
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**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>

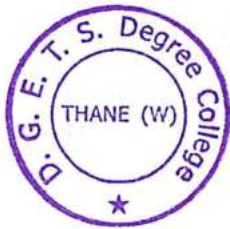


Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (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.



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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, B. Jay 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	<ol style="list-style-type: none">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 Semesteriii. In all 8 Questions will be asked out of which 5 have to be attempted.	<ol style="list-style-type: none">a) Total marks: 15b) 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 & role 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.



7

**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.

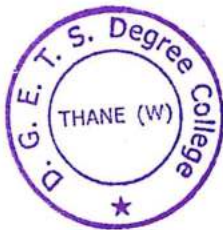


INTERNAL ASSESSMENT (PRACTICUM)
(25 Marks)

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.

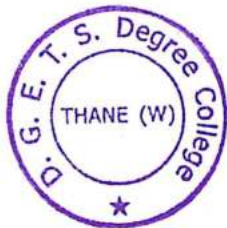
Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question	15 Marks
OR		
Q-2	Full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



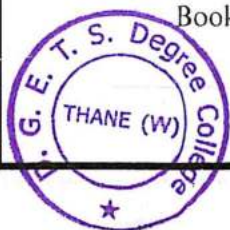
➤ **Standard of Passing the Examination**

- 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

1. National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
2. Adams, William. C .(1991)– Foundation of Physical Education Exercises and Sports Sciences, Lea and Febigor: Philadelphia.
3. American College of Sports Medicine, ACSM's, Certification Review.(2006) 2nd Ed.: LippianCott Williams and Wilkins .
4. American College of Sports Medicine, ACSM's, Guidelines for Exercise Testing and Prescription. (2013) Ninth Edition,:LippianCott Williams and Wilkins.
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14. Dr. Gharote M. L(2007); Guideline for Yegic Practices – 2nd Ed., The Lonavala Yoga Institute (India), Lonavala.
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21. Muller, J. P.(2000). Health, Exercise and Fitness. Delhi : Sports.
22. Murgesh N. (1990)– Anatomy, Physiology and Health Education, Sathya, Chinnalapatti,.
23. NASPE. (2005). Physical Education for lifelong fitness. The physical Best teacher's guide. IL:Human Kinetics
24. Nieman, D.C.(1986). Fitness and Sports Medicine : Health Related Approach London: Mayfield Publishing Co.
25. Nimbalkar. Sadashiv(2004), Yoga for Health and Peace.- 6th Ed., Yoga VidyaNiketan, Mumbai.,.
26. Pate R.R. &Hohn R.C. (1994). Health Fitness Through Physical Education. USA : Human Kinetics.
27. Pandey ,&Gangopadhyay.(1995). Health Education for school children. New Delhi : Friends Publication.
28. Safrit, M. (1990). Introduction to Measurement in Physical Education and Exercise Science. St. Louis,Toronto,Bastan : Times Mirror/Mosby College Publishing.
29. Sharma, O.P. (1998). History of Physical Education. Delhi: KhelSahityaKendra.Werner.
30. W.K., Hoeger. (2007). Fitness and Wellness. (8th cd.). Wadsworth, Cengage Learning.
31. जोशी, विजया(१९९५)–व्यायामाचे शरीरक्रीया शास्त्र, अमितब्रदर्स, नागपूर,
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*

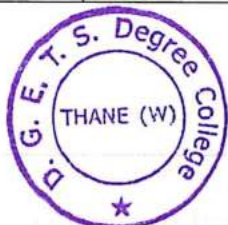
Core Courses (CC)

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,



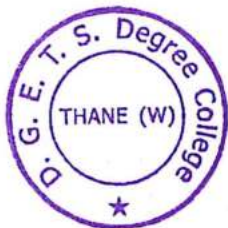
Sr. No.	Modules
5	INTELLECTUAL PROPERTY RIGHTS 12
	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles 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

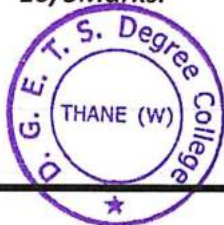
Duration: 03 Hrs.

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	Particulars	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

Barber
I/C Principal

Dnyan Ganga Education Trust's Degree College
Kasarvadavali, G. B. Road, Thane (W)

Note:

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



University of Mumbai

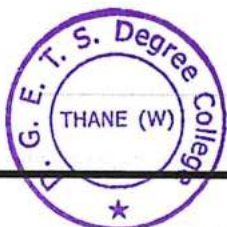


**Revised Syllabus
and
Question Paper Pattern
of Courses of
Bachelor of Commerce Programme
at
Third Year
Semester V and VI**

**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	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</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	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>		1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce V	03	3	Commerce VI	03
4	Business Economics V	03	4	Business Economics VI	03
2	<i>Ability Enhancement Courses (AEC)</i>		2	<i>Ability Enhancement Courses (AEC)</i>	
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			



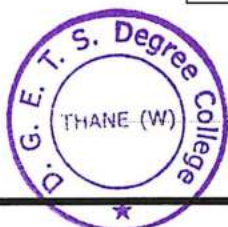
B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

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

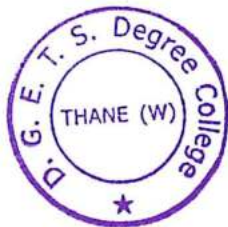
Semester V

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

<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</i>	
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*

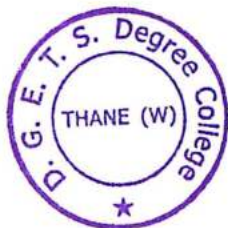
Elective Courses (EC)

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.



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.



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

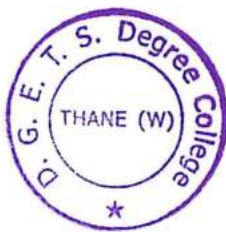
Elective Courses (EC)

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.



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

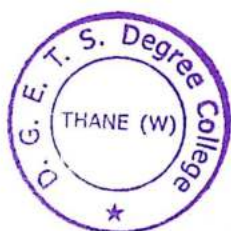
Elective Courses (EC)

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.



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.



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

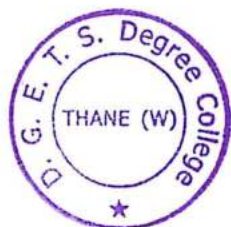
Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

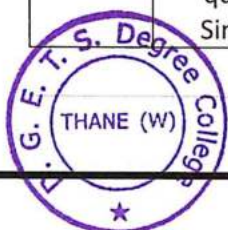
2. Computer Systems and Applications Paper - I

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	Data Communication, Networking and Internet
	<p>a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p>b) Network Basics and Infrastructure</p> <ul 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>c) Internet</p> <ul 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	Database and MySQL
	<p>a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p>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	Database and MySQL
	<p>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 Funtions – count, sum, avg, max, min.</p> <p>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>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.</p> <p>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]



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.



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

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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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



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

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



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

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



**Revised Syllabus of Courses of B.Com. Programme at Semester V
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 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 Nirmla, 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 Weihrich / 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



Reference Books

- *Principles of Management, Daver Rustoms, Crown*
- *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*
- *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*

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*



Reference Books

Discipline Specific Elective (DSE) Courses

Group D: Commerce

1. Commerce Paper I

- *Bhattacharjee, Service Sector Mgt; An Indian Perspective, Jaico Publishing house, 2011.*
- *Christoper lovelock, service marketing –people technology, strategy, pearson education, IV Edi, 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 Paper II

- *Office Management, Pillai R S N, S. Chand Publishers, 2010*
- *Office Organisation & Management, N.Kumar & R. Mttal, Anmol Publisher, 2001*
- *Office Management, Balachandran, Tata Mc Graw Hill, 2009*

Discipline Related Elective(DRE) Courses

3. Commerce V

- *Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ*
- *Richard M. S Wilson, Colin gilligam, Strategic Marketing Management, Viva BooksPvt. Ltd.,2003.*
- *Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, TataMacgraw Hill.2004.*
- *Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi*
- *Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.*
- *Gandhi, J.C. Marketing a Managerial Introduction TataMcGrawHill.*
- *Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.*
- *Sherlekar, S.A. Marketing Management. Himalaya Publishing House.*
- *Saxena, Rajan. Marketing Management*
- *Ramaswamy & Kumari Nama. Marketing Management*

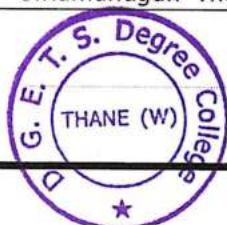
4. Business Economics V

- *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*
- *A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher*
- *RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi*
- [http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299 for industrial pollution](http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299%20for%20industrial%20pollution)

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.*
- *Singh, J.K. (1988), 'Labour Economics. Principles Problem and Practices', Deep andDeep Publication Pvt. Ltd. New Delhi.*
- *Jackson, M.P. , Strikes*
- *Karnik V.B. (1974), 'Indian labour, Problems and prospects', Minewal Associations.*
- *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.*



Reference Books

2. Computer Systems and Applications Paper I

- *Data Communication and Networking* -Behrouz A Forouzan
- *Introduction to Computers – Peter Norton, Tata McGraw Hill*
- *Fundamentals of Database Systems* - Elmasri Navathe, Somayajulu, Gupta
- *Database Systems and Concepts* - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill
- *DBMS - Date*
- *The complete reference SQL* - Vikram Vaswani TMH
- *The complete reference SQL* - James R. Groff & Paul N. Weinberg TMG
- *Learning SQL* - Alan Beaulieu O'REILLY.
- *Learning MySQL* - Seyed M. M. and Hugh Williams, O'REILLY.
- *SQL a complete reference* - Alexis Leon & Mathews Leon TMG

3. Export Marketing Paper I

- *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 Albaun, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016*
- *International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.*
- *Global marketing, Warren J. Keegan 9th Edition: Pearson Education, Delhi,*
- *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*
- *Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17*
- *International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014*
- *International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012*
- *International Marketing Analysis and Strategy, SakOnkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008*
- *International Marketing, Subhash C. Jain, South-Western, 6th Edition, 2001*
- *Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014*
- *Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South-Western, 10th Edition, 2012*
- *Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014*
- *International Marketing Management, M.V. Kulkarni; Everest Publishing House*

4. Marketing Research Paper I

- *Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition*
- *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*
- *Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012*
- *Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002*



Reference Books

5. Investment Analysis and Portfolio Management Paper I

- *Security Analysis and Portfolio Management*, Prasanna Chandra, Tata McGraw Hill
- *Financial Management*, Prasanna Chandra, Tata McGraw Hill
- *Security Analysis and Portfolio Management*, Ravi Kishor, Taxman Publishers
- *Financial Management*, Khan & Jain, Tata McGraw Hill
- *Fundamentals of Investment Management*, Hirt and Block, Tata McGraw Hill. Ed 2009.
- *Portfolio Management Handbook*, Robert A. Strong, Jaico Publishing House, Mumbai

6. Transport Management Paper I

- Phil Hughes & Ed Ferrett (2010). *International Health and Safety at Work*. Routledge Publisher.
- Mather J. C. (ed.) (1992). 'Transport and Economic Development', Chugh Publications, Allahabad.
- Modak S.K. (1980). 'Adgunik Parivahanache Arthashastra', Maharashtra Vidhyapeeth Grantha Nirmittee Mandal, Nagpur.
- Hugh M. Kindred & Mary R. Brooks (1997). 'Multimodal Transport Rules'. Martinus Nijhoff Publishers.
- *Multimodal Transportation of Goods Act, 1993 Along With Allied Rules*, Professional Book Publishers.
- Slim Hammadi & Mekki Ksouri (2013). *Multimodal Transport Systems*. John Wiley & Sons.
- Joseph S. Szyliowicz, Luca Zamparini, Genserik L.L. Reniers & Dawna L. Rhoades (2016). *Multimodal Transport Security: Frameworks and Policy Applications in Freight and Passenger Transport*. Edward Elgar Publishing.
- *United Nations Economic and Social Commission for Asia and the Pacific (2004). Manual on Modernization of Inland Water Transport for Integration within a Multimodal Transport System*. United Nations Publications.
- Jean-Paul Rodrigue, Claude Comtois & Brian Slack (2013). *The Geography of Transport Systems*. Routledge.
- Christos N. Pyrgidis (2016). *Railway Transportation System: Design, Construction and Operation*. CRC Press.
- *United Nations. Economic and Social Commission for Asia and the Pacific Secretariat (2003). Training Manual on the Operational Aspects of Multi Model Transport*. United Nations Publications.
- *Container and Multimodal Transport Management (2002)*. Shroff Publishers & Distributors.
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- K.W.Ogden, "Safer Roads – A guide to Road Safety Engineering".
- Babkov, V.F. (1986). *Road Conditions and Traffic Safety*. MIR Publications, Moscow.
- Popkes, C.A. (1986). *Traffic Control and Road Accident Prevention*. Chapman and Hall Limited.
- Pradeep Chaturvedi (2006). *Challenges of Occupational Safety and Health*. Concept Publishing Company.
- *Konkan Railway - A Dream Come True- Konkan Railway Corporation Ltd.*
- S. Ponnuswamy (2012), 'Urban Transportation: Planning, Operation and Management' Publisher- Tata McGraw-Hill Education.
- B.C. Vaidya (2003). 'Geography of Transport Development in India' Concept Publishing Company

7. Entrepreneurship & Management of Small Scale Industries Paper I

- *Batra G.S. and Dangal R.C., Entrepreneurship and Small Scale Industries*, Deep and Deep Publications Pvt. Ltd.
- *Entrepreneurial Development, Colombo Plan, 1998*, Tata McGraw Hill, New Delhi.
- *Entrepreneurship Development*, Himalaya Publishing House, Mumbai.
- *Gupta C.B., Entrepreneurial Development, 1995*, Somaiya Publication, New Delhi.
- *Hisrich R.D., Cases in International Entrepreneurship, 1997*, Liven, Chicago.
- *Hisrich Robert D and Peters Michael, Entrepreneurship, 2002*, Tata McGraw Hill, New Delhi,
- *Mascarenhas Romeo S., Entrepreneurship and Management of Small and Medium Enterprises*, Vipul Prakashan, Mumbai.



Reference Books

- Mascarenhas Romeo S., *Management of Small Scale Industries*, Vipul Prakashan, Mumbai.
- MSME Policy Document, Government of India.
- Pooja, *Micro, Small and Medium Enterprises (MSMEs) in Indian Economy*, New Century Publications New Delhi.
- *Principles of Entrepreneurship*, Excel India Publishers, New Delhi.
- Sharma P.K., *Development Banks and Entrepreneurship Promotion in India*, Mittal Publications.
- Singh P.N. and Saboo J.C., *Entrepreneurial Management*, Dr. P. N. Singh Centre for HRD.
- Vasant Desai, *Entrepreneurial Development*, 3 Volumes Himalaya Publishing House.
- Vasant Desai, *Entrepreneurship and Management of Small and Medium Enterprises*, Himalaya Publishing House.
- Vasant Desai, *Small Scale Industries and Entrepreneurship*, Himalaya Publishing House.
- Yerram Raju B. and Pujari Ram R., *The Small Entrepreneur Starting and Growing*, Excel Publication, New Delhi.

8. International Marketing Paper I

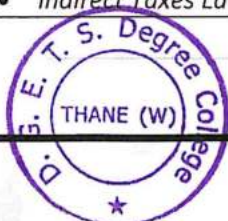
- *International Marketing - Rathor Jani Rathor*
- *International Business - P. Suhbarau*
- *Global Marketing Strategy - Jeannet&Hennssey*
- *Managing International Marketing - dr. V. O. Varkey*
- *Modern Marketing Research – M.N.Mithani*
- *Marketing Research – G.C.Berry*
- *Marketing Research : Applied Orientation.- Naresh Malhotra*
- *Marketing Research- Boyd, Westfall & Stasch SakOnkvisit , John J. Shaw ,*
- *International Marketing -Phillip R Cateora and John Graham*
- *International Marketing - Varshney and Bhattacharya*
- *International Marketing - P.K. Vasudev.*
- *International Marketing & Export Management – Edwin Duerr, Jesper*
- *B.L. Varshney and B. Bhattacharya , International Marketing Management .*
- *P.G. Apte, International Financial Management .*
- *Francis Cherunilum, International Marketing Management.*
- *Phillip R. Cateoria, International Marketing.*

9. Merchant Banking Paper I

- *Merchant Banking and Financial Services – Dr. S Guruswamy Fourth Edition, Delhi Publishing House.*
- *Merchant Banking Principles & Practices – H. R Machiraju New Age International Ltd*
- *Merchant Banking – NISM 2015 Edition*
- *Merchant Banking and Financial Services – Dr L.N Natarajan, Margham Publications 2012*

10. Direct and Indirect Taxation Paper I

- *Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann*
- *Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication*
- *Income Tax by T.M. Manorahan, Snow White*
- *Direct Tax ready reckoner by N.V.Mehta, Kuber Publication*
- *Indirect Taxes by V.S.Datey, Taxmann*
- *Service Tax by S.S.Gupta, Taxmann*
- *Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News*
- *Indirect Taxes by V.S.Balchandra, Sultanchand*
- *Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education*
- *Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann*
- *Indirect Tax Laws - Service Tax & VAT (Module -II) by Vineet Sodhani, Taxmann*
- *Indirect Taxes Law and Practice by V. S. Datey, Taxmann*



Reference Books

11. Labour Welfare & Practice Paper I

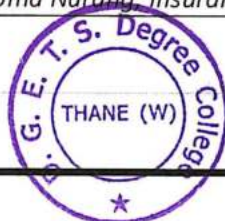
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- A.M. Sarma – *Aspects of Labour welfare & Social Security – Himalaya Publications.*
- Punekar & Deodhar – *Labour welfare Tata MC Graw Hill Publishing.*
- Misra & Puri – *Indian Economy – Himalaya Publications.*
- Dutt & Sundharam - *Indian Economy S. Chand Publication.*
- *Labour Welfare, Trade Unionisms and Industrial Relations – S.D. Panekar, S.B. Deodhar, Mrs. Saraswathi Sankaram, Himalaya Publishing House.*

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- *General Insurance, John Magee & David Bicklhaupt,*
- *Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond, R D Samarth*
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17. Elements of Operation Research Paper I

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- 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

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Kanhekar
HOD Principal

Onyan Ganga Education College
Kasarvauvai, G. B. H. (W)



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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	Elective Courses (EC)	
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
1B	Discipline Related Elective(DRE) Courses	
3	Commerce VI	03
4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)	
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
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-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	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.



**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)

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, E-tailer, 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.

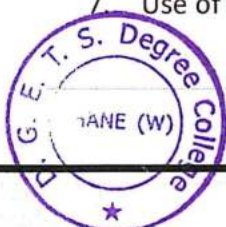
Semester VI

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**

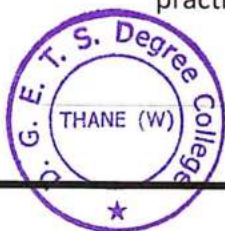
All questions are compulsory

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.



**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)

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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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



**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)

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



**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)

**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 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



**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
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- *“Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case”* by J B Weinstein and Eric Stallard
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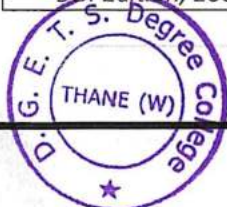
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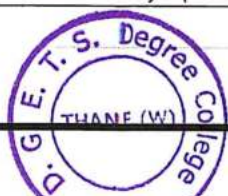
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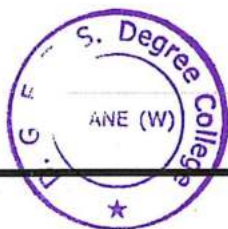
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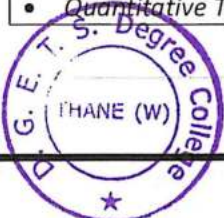
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**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI
with effect from the Academic Year 2018-2019**

**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 marks or 10/5 Marks.



Faculty of Commerce, University of Mumbai

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