

# 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***

# 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
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>		<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management I	<b>03</b>	1	Accountancy and Financial Management II	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>		<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce I	<b>03</b>	2	Commerce II	<b>03</b>
3	Business Economics I	<b>03</b>	3	Business Economics II	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>		<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication I	<b>03</b>	4	Business Communication II	<b>03</b>
5	Environmental Studies I	<b>03</b>	5	Environmental Studies II	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>		<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>	6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>		<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques I	<b>03</b>	7	Mathematical and Statistical Techniques II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester II (Any One)</b>	
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
<b>Note: Course selected in Semester I will continue in Semester II</b>			

**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
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management I	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce I	<b>03</b>
3	Business Economics I	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication I	<b>03</b>
5	Environmental Studies I	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</b>	
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 Related Elective (DRE) Courses**

**2.Commerce I**

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>Business</b>
	<p><b>Introduction:</b>Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p><b>Objectives of Business:</b>Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p><b>New Trends in Business:</b> Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies</p>
2	<b>Business Environment</b>
	<p><b>Introduction:</b>Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p><b>Constituents of Business Environment:</b>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	<b>Project Planning</b>
	<p><b>Introduction:</b>Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance</p> <p><b>Business Unit Promotion:</b>Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion.</p> <p><b>Statutory Requirements in Promoting Business Unit:</b>Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions</p>
4	<b>Entrepreneurship</b>
	<p><b>Introduction:</b> Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p><b>The Entrepreneurs:</b>Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.</p> <p><b>Women Entrepreneurs:</b> Problems and Promotion.</p>

**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
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management II	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce II	<b>03</b>
3	Business Economics II	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication II	<b>03</b>
5	Environmental Studies II	<b>03</b>
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

**\*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  
with Effect from the Academic Year 2016-2017**

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

**2. Commerce II**

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>Concept of Services</b>
	<p><b>Introduction:</b>Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p><b>Marketing Mix Services:</b> Consumer expectations, Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people</p> <p><b>Service Strategies:</b>Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector.</p>
2	<b>Retailing</b>
	<p><b>Introduction:</b>Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</p> <p><b>Retail Format:</b> Store format, Non – Store format, Store Planning, design and layout</p> <p><b>Retail Scenario:</b> Retail Scenario in India and Global context – Prospects and Challenges in India.Mall Management – RetailFranchising. FDI in Retailing, Careers in Retailing</p>
3	<b>Recent Trends in Service Sector</b>
	<p><b>ITES Sector:</b> Concept and scope of BPO, KPO, LPO and ERP.</p> <p><b>Banking and Insurance Sector:</b> ATM, Debit &amp; Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India</p> <p><b>Logistics:</b> Net working – Importance – Challenges</p>
4	<b>E-Commerce</b>
	<p><b>Introduction:</b> Meaning, Features, Functions andScope of E-Commerce-Importance andLimitations of E-Commerce</p> <p><b>Types of E-Commerce:</b>Basic ideas and Major activities of B2C,B2B, C2C.</p> <p><b>Present status of E-Commerce in India:</b>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 I and II  
with effect from the Academic Year 2016-2017**

**Reference Books**

**Commerce**

- *Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House*
- *Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House*
- *Introduction To Commerce, Vikram, Amit, Atlantic Pub*
- *A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Business Environment, Cherunilam,Francis, Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa,K., Himalaya Pub*
- *Essentials Of Business Environment, Aswathappa, Himalaya Pub*
- *Strategic Management, Kapoor, Veekkas, Taxmann*
- *Strategic Management, David,Fred R., Phi Leraning*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Strategic Management, Bhutani, Kapil, Mark Pub.*
- *Entrepreneurship, Hisrich, Robert D, Mc Graw Hill*
- *Entrepreneurship Development, Sharma, K.C., Reegal Book Depot*
- *Service Marketing, Temani, V.K., Prism Pub*
- *Service Marketing, Temani, V.K., Prism Pub*
- *Management Of Service Sector, Bhatia, B S, V P Pub*
- *Introduction To E – Commerce, Dhawan, Nidhi, International Book House*
- *Introduction To Retailing, Lusch,Robert F.,Dunne,Patrick M., Carver,James R.,Cengage Learning*
- *Retailing Management, Levy Michael., Weitz Barton A,Tata Mcgraw Hill*

**PAPER PATTERN**  
**COMMERCE PAPER I & II**  
**SEMESTER - I& II**  
**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

**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
<b>1</b>	<b><i>Elective Courses (EC)</i></b>		<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
<b>1Aa</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1Aa</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
1	Accountancy and Financial Management III	<b>03</b>	1	Accountancy and Financial Management IV	<b>03</b>
<b>1Ab</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1Ab</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
2	*Any one course from the following list of the courses	<b>03</b>	2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>		<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>	
3	Commerce III	<b>03</b>	3	Commerce IV	<b>03</b>
4	Business Economics III	<b>03</b>	4	Business Economics IV	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>		<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>*Skill Enhancement Courses (SEC) Group A</i></b>		<b>2A</b>	<b><i>**Skill Enhancement Courses (SEC) Group A</i></b>	
5	*Any one course from the following list of the courses	<b>03</b>	5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC) Group B</i></b>		<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC) Group B</i></b>	
6	Any one course from the following list of the courses	<b>02</b>	6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>		<b>3</b>	<b><i>Core Courses (CC)</i></b>	
7	Business Law I	<b>03</b>	7	Business Law II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b><i>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)</i></b>		<b><i>1Ab *List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One)</i></b>	
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

<b>*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)</b>		<b>*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)</b>	
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
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

<b>*List of Skill Enhancement Courses (SEC) Group B for Semester III (Any One)</b>		<b>** List of Skill Enhancement Courses (SEC) Group B for Semester IV (Any One)</b>	
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
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

**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
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
<b>1Aa</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1	Accountancy and Financial Management III	<b>03</b>
<b>1Ab</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce III	<b>03</b>
4	Business Economics III	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>*Skill Enhancement Courses (SEC) Group A</b>	
5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC) Group B</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Business Law I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester III (Any One)</b>	
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**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>60</b>



Sr. No.	Modules / Units
1	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b>
	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	<b>Piecemeal Distribution of Cash</b>
	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	<b>Amalgamation of Firms</b>
	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	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>
	(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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	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***

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

Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	<p><b>A. Introduction to Management Accounting</b> – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p><b>B. Analysis and Interpretation of Financial Statements</b></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><b>Note :</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>
2	<b>Ratio Analysis and Interpretation</b>
	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p><b>A. Balance Sheet Ratios :</b></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>B. Revenue Statement Ratio:</b></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><b>A. Combined Ratio :</b></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	<b>Working Capital Management : (Practical Questions)</b>
	<p><b>A.</b> Concept, Nature of Working Capital , Planning of Working Capital</p> <p><b>B.</b> Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</p> <p><b>C.</b> Operating Cycle</p>

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

**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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	C) Theory questions D) Theory questions <b>OR</b>	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***

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

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

**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 (3<sup>rd</sup> 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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	E) Theory questions F) Theory questions <b>OR</b>	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
<b>Total</b>		<b>45</b>

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

### 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 Wehrich & 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**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>45</b>

## **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	<b>INTRODUCTION</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure</b> and its Importance- closed and open economy models</li> <li>• <b>The Measurement of National Product:</b> Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</li> <li>• <b>Trade Cycles:</b> Features and Phases</li> <li>• <b>Classical Macro economics : Say's law of Markets</b> - Features, Implications and Criticism</li> </ul>
2	<b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply</li> <li>• <b>Consumption Function:</b> Properties, Assumptions and Implications</li> <li>• <b>Investment function and Marginal Efficiency of capital</b></li> <li>• <b>Investment Multiplier effect on Income and Output:</b> Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift</li> <li>• <b>Relevance of Keynesian theory tools to the developing countries</b></li> </ul> <p><b>Liquidity Preference Theory of Interest</b></p>
3	<b>POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The IS-LM model</b> of integration of commodity and money markets</li> <li>• <b>Inflation and unemployment</b> : Philips curve</li> <li>• <b>Stagflation</b> : meaning, causes, and consequences</li> <li>• <b>Supply side economics</b></li> </ul>
4	<b>MONEY, PRICES AND INFLATION</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money</b> : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</li> <li>• <b>Money and prices</b> : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation</b> : 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</li> </ul>



### Reference Books

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

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

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

Bouman John, Principles of Macro Economics

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

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

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

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

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

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

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

**QUESTION PAPER PATTERN**  
**Business Economics Semester III**

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

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

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice Questions ( 10 questions at least two from each Module)	<b>20Marks</b> 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
<b>Total</b>		<b>45</b>

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

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

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

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



## Reference Books

### Field Sales Management

1. Philip Kotler – Marketing Management, 11<sup>th</sup> 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
<b>Total</b>		<b>45</b>

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

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

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

#### References:

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

#### Journals:

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

**PAPER PATTERN**

**COMPANY SECRETARIAL PRACTICE - PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

**Q.1 Multiple Choice Questions**

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

**5. Computer Programming Paper I**

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>UNIT – I : HARDWARE</b>
	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	<b>UNIT – II : SOFTWARE</b>
	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	<b>UNIT – III : INTRODUCTION TO C PROGRAMMING</b>
	Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C (print(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers Header files(stdio.h,math.j,conop.j)
4	<b>UNIT – IV : C – DECISION / LOOP STATEMENTS</b>
	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	<b>LABORATORY TRAINING</b>
	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.	<b>Objective Questions</b> 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 <b>OR</b>	15 Marks
Q. 2.	Full Length Question	15 Marks
Q. 3.	Full Length Question <b>OR</b>	15 Marks
Q.3.	Full Length Question	15 Marks
Q. 4.	Full Length Question <b>OR</b>	15 Marks
Q. 4.	Full Length Question	15 Marks
Q. 5.	Full Length Question <b>OR</b>	15 Marks
Q. 5.	Short Notes To be asked 05 To be answered 03	15 Marks

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

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

**6. Foundation Course- Contemporary Issues- III**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<p><b>Human Rights Violations and Redressal</b></p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
2	<p><b>Dealing With Environmental Concerns</b></p> <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p>B. Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></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. <b>(3 Lectures)</b></p>
3	<p><b>Science and Technology – I</b></p> <p>A. <b>Development of Science</b>- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p>B. <b>Nature of science</b>- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p>C. <b>Science and Superstition</b>- 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. <b>(3 Lectures)</b></p> <p>D. <b>Science in everyday life</b>- technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
4	<p><b>Soft Skills for Effective Interpersonal Communication</b></p> <p><b>Part A (4 Lectures)</b></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><b>Part B (4 Lectures)</b></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><b>Part C (3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

## References

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

### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

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

**6. Foundation Course in NSS - III**

**Modules at a Glance**

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

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

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

**6. Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>45</b>



Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> 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"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> 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"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; 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"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

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

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

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**6.Foundation Course in Physical Education Paper-III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
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
<b>Total</b>		<b>45</b>

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

## 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, Kapalbhati, Ujjayyi Pranayam, Bhastrika, Omkar and Dhyana.

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

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**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.

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



Sr. No.	Modules
1	<b>Indian Contract Act – 1872 Part –I</b>
	<ul style="list-style-type: none"> <li>• Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>• 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)</li> <li>• Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>• Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)</li> </ul>
2	<b>Indian Contract Act – 1872 Part –II</b>
	<ul style="list-style-type: none"> <li>• Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>• Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act.</li> <li>• Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract&amp; Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37)</li> <li>• Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)</li> </ul>
3	<b>Special Contracts</b>
	<ul style="list-style-type: none"> <li>• Law of Indemnity &amp; 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.</li> <li>• 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</li> <li>• Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee.( Ss.173, 174, 177)</li> <li>• Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights&amp; Duties of Principal and Agent.</li> </ul>

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

### 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 <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	G) Theory questions H) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

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

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

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

**Semester IV**

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

<b>1Ab *List of Discipline Specific Elective (DSE) Courses for Semester IV (Any One)</b>	
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***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Company Accounts</b>
	<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	<b>Redemption of Preference Shares</b>
	<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	<b>Redemption of Debentures</b>
	<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	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	<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 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations**

**Reference Text :**

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

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<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 &amp; 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	<b>Audit Planning, Procedures and Documentation</b>
	<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	<b>Auditing Techniques and Internal Audit Introduction</b>
	<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	<b>Auditing Techniques : Vouching &amp; Verification</b>
	<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 1<sup>st</sup> 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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	K) Theory questions L) Theory questions <b>OR</b>	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***

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



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

**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 (3<sup>rd</sup> 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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	M) Theory questions N) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

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

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

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

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

**Course Objectives: -**

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

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

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

## 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***

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

## **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	<b>The Role Of Government In An Economy</b>
	<ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Public finance.</b></li> <li>• <b>Major fiscal functions</b> : allocation function, distribution function &amp; stabilization function</li> <li>• <b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views - the Principle in Practice, Limitations.</li> <li>• <b>Relation between Efficiency, Markets and Governments</b></li> <li>• <b>The concept of Public Goods and the role of Government</b></li> </ul>
2	<b>Public Revenue</b>
	<ul style="list-style-type: none"> <li>• <b>Sources of Public Revenue</b> :tax and non-tax revenues</li> <li>• Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</li> <li>• <b>Shifting of tax burden:</b> Impact and incidence of taxation - Processes- factors influencing incidence of taxation</li> <li>• <b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.</li> <li>• <b>Redistributive and Anti – Inflationary nature of taxation</b> and their implications</li> <li>•</li> </ul>
3	<b>Public Expenditure And Public Debt</b>
	<ul style="list-style-type: none"> <li>• <b>Public Expenditure:</b> 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.</li> <li>• <b>Significance of Public Expenditure:</b> Social security contributions- Low Income Support and Social Insurance Programmes.</li> <li>• <b>Public Debt</b> :Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</li> </ul>
4	<b>Fiscal Management and Financial Administration</b>
	<ul style="list-style-type: none"> <li>• <b>Fiscal Policy:</b> Meaning, Objectives, constituents and Limitations.</li> <li>• <b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</b> :Principles of Sound and Functional Finance</li> <li>• <b>Budget-</b> Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> <li>• <b>Intergovernmental Fiscal Relations:</b> fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</li> </ul>

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

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## 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	<b>Objective Questions:</b> A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice questions ( 10 questions - at least two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

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

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

**5. Advertising - II**

**Course Objective:**

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

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

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

**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, 10<sup>th</sup> 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, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

**PAPER PATTERN**

**ADVERTISING PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

**Q.1 Multiple Choice Questions**

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

**5. Field Sales Management - II**

**Course Objective:**

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

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



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

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

**Reference Books**

**Field Sales Management - II**

1. Philip Kotler – Marketing Management, 11<sup>th</sup> 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**

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

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

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

- |                                      |   |   |
|--------------------------------------|---|---|
| 13. M. C.Bhandari                    | : | Guide to Company Law Procedure;<br>Wadhwa& Company, Agra&Nagpur         |
| 14. K. V.Shanbhogue                  | : | Company Law Practice;<br>BharatLaw House, New Delhi – 34                |
| 15. M. L.Sharma                      | : | Company Procedures and Register of<br>Companies , Tax Publishers, Delhi |
| 16. A. M.Chakborti,<br>B. P.Bhargava | : | Company Notices, Meetings and<br>Resolutions, Taxmann, New Delhi        |
| 17. A.Ramaiya                        | : | Guide to the Companies Act,<br>Wadhwa & Company, Nagpur                 |
| 18. R.Suryanarayanan                 | : | Company Notices, Meetings and<br>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<br>R.D.Makheeja | : | Guide to Memorandum, Articles and<br>Incorporation of Companies ;<br>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,<br>New Delhi – 110005.             |
| 8. Corporate Law Adviser     | : | Corporate Law Advisers, Post Bag<br>No. 3, VasantVihar, New Delhi |

**PAPER PATTERN**

**COMPANY SECRETARIAL PRACTICE - PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

**Q.1 Multiple Choice Questions**

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

**5. Computer Programming Paper II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>75</b>



Sr. No.	Modules / Units
1	<b>UNIT – I :Computer Communication Systems</b>
	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	<b>UNIT – II :Principles Of DBMS</b>
	What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMs)
3	<b>UNIT – III : CASE STUDY OF DBMS USING MS-ACCESS</b>
	<p>MS-Office workspace basics, Exploring the Office menu, Working with ribbon, Opening an access database Exploring database objects, Creating database, Changing views. Printing database objects. Saving and closing database file. Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables.</p> <p>Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary key, Using the input mask wizard. Saving design changes, Importing data (From Excel).</p>
4	<b>UNIT – IV : MS-ACCESS QUERIES</b>
	<p>What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Joining Tables. What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.</p> <p>What is a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.</p>

## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

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

All Questions are Compulsory Carrying 15 Marks each.

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

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
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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***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

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

Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p><b>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</b></p> <ul style="list-style-type: none"> <li>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).</li> <li>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.</li> </ul> <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ul style="list-style-type: none"> <li>i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</li> <li>ii. Motivation: Concept, Theories and Types of Motivation</li> <li>iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>iv. Time Management: Effective Strategies for Time Management</li> <li>v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ul>

## References

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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
<b>1</b>	<ol style="list-style-type: none"><li>i. Question 1 A will be asked on the meaning / definition of concepts / terms from all Modules.</li><li>ii. Question 1 B will be asked on the topic of the Project / Assignment done by the student during the Semester</li><li>iii. In all 8 Questions will be asked out of which 5 have to be attempted.</li></ol>	<ol style="list-style-type: none"><li>a) Total marks: 15</li><li>b) For 1 A, there will be 3 marks for each sub-question.</li><li>c) For 1 B there will be 15 marks without any break-up.</li></ol>
<b>2</b>	Descriptive Question with internal option (A or B) on Module 1	15
<b>3</b>	Descriptive Question with internal option (A or B) on Module 2	15
<b>4</b>	Descriptive Question with internal option (A or B) on Module 3	15
<b>5</b>	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***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>45</b>



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

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

**2. Ability Enhancement Courses (AEC)**

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

**6. Foundation Course in NCC - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> 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"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> 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"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> 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"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

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

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

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

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

## R. \_\_\_\_\_: The Scheme of Examination:

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

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

### A) Internal Assessment – 25%

25 Marks

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

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

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

### B) Semester End Examinations – 75%

75 Marks

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



***INTERNAL ASSESSMENT (PRACTICUM)***  
**(25 Marks)**

**SEMESTER -III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

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

## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

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

➤ **Standard of Passing the Examination**

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

## Reference Books

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.
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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,.
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29. Sharma, O.P. (1998). History of Physical Education. Delhi: KhelSahityaKendra.Werner.
30. W.K., Hoeger. (2007). Fitness and Wellness. (8th ed.). Wadsworth, Cengage Learning.
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32. वाखारकर,दि.गो.(१९९२)– शरीरविज्ञान व आरोग्य शास्त्र, क्रीडातंत्र, पुणे,

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**Core Courses (CC)**

**7. Business Law II**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>60</b>

Sr. No.	Modules
1	<b>Indian Companies Act – 2013 Par T –I</b>
	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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,</li> <li>• Memorandum of Association (MOA) &amp; Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</li> <li>• Prospectus – Concept, Kinds, Contents, Private Placement</li> </ul>
2	<b>Indian Companies Act – 2013, Par T –II</b>
	<ul style="list-style-type: none"> <li>• Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</li> <li>• Director – Qualifications&amp; Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</li> <li>• Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.</li> </ul>
3	<b>Indian Partnership Act – 1932</b>
	<ul style="list-style-type: none"> <li>• Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>• Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>• Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>• Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> </ul>
4	<b>Consumer Protection Act, 1986 &amp; Competition Act 2002</b>
	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements,</li> </ul>

Sr. No.	Modules
5	<b>INTELLECTUAL PROPERTY RIGHTS</b> <span style="float: right;"><b>12</b></span>
	<ul style="list-style-type: none"> <li>• Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>• 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 &amp; Remedies. (Ss. 104-115)</li> <li>• 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 &amp; Remedies. (Ss. 51, 52)</li> <li>• 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 &amp; Remedies.</li> </ul>



## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

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2. Company Law by G.K.Kapoor.
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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 <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	C) Theory questions D) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

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

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

**UNIVERSITY OF MUMBAI**

No. UG/21 of 2018-19

**CIRCULAR:-**

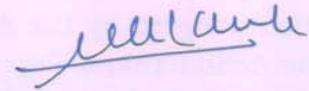
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25<sup>th</sup> October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

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

MUMBAI – 400 032

14<sup>th</sup> June, 2018

To



(Dr. Dinesh Kamble)  
I/c REGISTRAR

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

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

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No. UG/21 -A of 2018

MUMBAI-400 032

14<sup>th</sup> June, 2018

Copy forwarded with Compliments for information to:-

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



(Dr. Dinesh Kamble)  
I/c REGISTRAR

**University of Mumbai**



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

*To be implemented from Academic Year 2018-2019*

***Faculty of Commerce***

# Bachelor of Commerce (B.Com) Programme

## Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

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

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

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

<b>**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)</b>		<b>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</b>	
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
<b>Note: Course selected in Semester V will continue in Semester VI</b>			



**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
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce V	<b>03</b>
4	Business Economics V	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>

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

<b>**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)</b>	
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**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	<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"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> <li>17. Any other adjustments as per the prevailing accounting standard.</li> </ol>
2	<b>Internal Reconstruction</b>
	<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	<b>Buy Back of Shares</b>
	<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	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	<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	<b>Ethical Behaviour and Implications for Accountants</b>
	<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**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Cost Accounting</b>
	(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
<b>2</b>	<b>Material Cost</b>
	(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 <b>Note-</b> 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.
<b>3</b>	<b>Labour Cost</b>
	(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. <b>Note-</b> 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
<b>4</b>	<b>Overheads</b>
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost <b>Note-</b> 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
<b>5</b>	<b>Classification of Costs and Cost Sheet</b>
	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 <b>Note-</b> Simple practical problems on preparation of cost sheet
<b>6</b>	<b>Reconciliation of cost and financial accounts</b>
	Practical problems based on Reconciliation of cost and Financial accounts.

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

**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group B: Business Management**

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

**Modules at a Glance**

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



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

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

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group B: Business Management***

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

***Modules at a Glance***

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

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

**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 C: Banking and Finance**

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

**Modules at a Glance**

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

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

**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 C: Banking and Finance**

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

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>Final Accounts of Banking Company</b>
	<p>Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted.</p> <p>Final Accounts in prescribed form</p> <p>Non – performing assets and Income from non – performing assets. Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.</p>
2	<b>Final Accounts of Insurance Company</b>
	<p>(a) Preparation and presentation of Corporate Final Accounts for Insurance Companies</p> <p>(b) Final Accounts in accordance with Insurance Legislation.</p> <p>(c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	<b>Preparation of Final Accounts of Companies</b>
	<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"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> </ol> <p>Any other adjustments as per the prevailing accounting standard.</p>

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



***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 D: Commerce***

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

***Modules at a Glance***

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

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

***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 D: Commerce***

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

***Modules at a Glance***

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

Sr. No.	Modules / Units
1	<b>Introduction and Orientation to Commercial Administration</b>
	<b>Commercial Administration:</b> 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	<b>Office Layout and Equipments</b>
	<b>Office layout-</b> Meaning, importance and types of office layout (enclosed or cellular/modular/ virtual etc.)- factors determining office layout- ergonomics with respect to comfort, health & safety <b>Office equipments-</b> various types of office equipments-functions of office equipments- types and uses of various office stationery-Role of IT in office administration
3	<b>Office Communication</b>
	<b>Communication:</b> 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	<b>Information Management and Records</b>
	<b>Information Management:</b> 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  
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**Elective Courses (EC)**

**1 B. Discipline Related Elective (DRE) Courses**

**3. Commerce - V  
Marketing**

**Modules at a Glance**

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

Sr. No.	Modules / Units
1	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>• Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance</li> <li>• 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</li> </ul>
2	<b>Marketing Decisions I</b>
	<ul style="list-style-type: none"> <li>• 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</li> <li>• Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance &amp; Challenges</li> <li>• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul>
3	<b>Marketing Decisions</b>
	<ul style="list-style-type: none"> <li>• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp; Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>• Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance</li> <li>• Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling</li> </ul>
4	<b>Key Marketing Dimensions</b>
	<ul style="list-style-type: none"> <li>• 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:</li> <li>• Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance</li> <li>• 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.</li> </ul>

**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**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

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



**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)**

**1. Trade Unionism and Industrial Relations Paper - I**

**Modules at a Glance**

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

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

**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**

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

Sr. No.	Modules / Units
1	<p data-bbox="320 185 954 219"><b>Data Communication, Networking and Internet</b></p> <p data-bbox="320 230 1401 304"><b>a)</b> Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="320 309 807 342"><b>b)</b> Network Basics and Infrastructure</p> <ul data-bbox="360 347 1401 622" style="list-style-type: none"> <li>• Definition, Types (LAN, MAN, WAN) Advantages.</li> <li>• Network Structures – Server Based, Client server, Peer to Peer.</li> <li>• Topologies – Star, Bus, Ring.</li> <li>• Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared.</li> <li>• Network Hardware: Hubs, Bridges, Switches, Routers.</li> <li>• Network Protocols – TCP/IP, OSI Model.</li> </ul> <p data-bbox="320 627 472 660"><b>c)</b> Internet</p> <ul data-bbox="360 665 1401 1021" style="list-style-type: none"> <li>• Definition, Types of connections, sharing internet connection, Hot Spots.</li> <li>• Services on net- WWW, Email-Blogs.</li> <li>• IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</li> <li>• Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li> <li>• Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.</li> <li>• Cyber Crime, Hacking, Sniffing, Spoofing</li> </ul>
2	<p data-bbox="320 1030 608 1064"><b>Database and MySQL</b></p> <p data-bbox="320 1068 1401 1142"><b>a) Introduction :</b>To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="320 1146 1401 1615"><b>b) MySQL Basics :</b>Statements (Schema Statements, Data statements, Transaction statements), names (table &amp; column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<p data-bbox="320 1624 608 1657"><b>Database and MySQL</b></p> <p data-bbox="320 1662 1401 1809"><b>a) MySQL Simple queries :</b> 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 (=, !=, &lt;, &gt;, &lt;&gt;, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.</p> <p data-bbox="320 1814 1401 1888"><b>b) Multi-table queries:</b>Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p data-bbox="320 1892 1401 2029"><b>c) Nested Queries (Only up to two levels) :</b>Using sub queries, sub query search conditions, sub queries &amp; joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

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

**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 V**

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

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

### ❖ Scheme of Examination

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

#### • Practical Examination Pattern- Semester V

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**3. Export Marketing Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Export Marketing</b>
	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	<b>Global Framework for Export Marketing</b>
	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	<b>India's Foreign Trade Policy</b>
	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	<b>Export Incentives and Assistance</b>
	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**

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

Sr. No.	Modules / Units
1	<b>Introduction to Marketing Research</b>
	<ul style="list-style-type: none"> <li>a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</li> <li>b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional</li> <li>c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance</li> </ul>
2	<b>Planning Research</b>
	<ul style="list-style-type: none"> <li>a. Research Design- concept, importance, types Hypothesis- concept, types, importance</li> <li>b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</li> <li>c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling</li> </ul>
3	<b>Data Collection</b>
	<ul style="list-style-type: none"> <li>a. Primary data-concept, merits, demerits, methods</li> <li>b. Secondary data- concept, merits, demerits, sources</li> <li>c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</li> </ul>
4	<b>Data Processing, Analysis, Reporting</b>
	<ul style="list-style-type: none"> <li>a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods</li> <li>b. Data Analysis &amp; Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages</li> <li>c. Report Writing- concept, types, contents, essentials, use of visual aids in research report</li> </ul>

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with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

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

***Modules at a Glance***

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**6. Transport Management Paper - I**

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

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

**Modules at a Glance**

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

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



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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**8. International Marketing Paper - I**

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**9. Merchant Banking Paper - I**

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**10. Direct and Indirect Taxes Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>45</b>

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**11. Labour Welfare and Practice Paper - I**

**Modules at a Glance**

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



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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**12. Purchasing and Store Keeping Paper - I**

**Modules at a Glance**

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

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

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**2. Ability Enhancement Courses (AEC)**

**13. Insurance Paper - I**

**Modules at a Glance**

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

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

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**2. Ability Enhancement Courses (AEC)**

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

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**15. Regional Planning Paper - I**

**Modules at a Glance**

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



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

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**2. Ability Enhancement Courses (AEC)**

**16. Rural Marketing Paper - I**

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**17. Elements of Operational Research Paper - I**

**Modules at a Glance**

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

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

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

**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)**

**18. Psychology of Human Behavior at Work Paper - I**

**Modules at a Glance**

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

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

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

**Reference Books**

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



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- *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.*
- *Christopher 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 Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.*
- *Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, Tata McGraw 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 Tata McGraw Hill.*
- *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*
- *Ruddar Datt 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>

### 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 and Deep 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. Ludhiana.*
- *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 Albaum, 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

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### 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.
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- 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.
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- Mascarenhas Romeo S., *Entrepreneurship and Management of Small and Medium Enterprises*, Vipul Prakashan, Mumbai.

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- 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.*
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- *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

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### 11. Labour Welfare & Practice Paper I

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

### 12. Purchasing and Storekeeping Paper I

- Ammer. Dean S : Materials Management (Richard D. Irwin Inc. U.S.A.).
- Baily, Peter and Farmer, D. : Purchasing Principles and Techniques : Arnold Heinemann, Publishers India New Delhi.
- Baily, Peter : Purchasing Principles and Management.
- Benjamin Melnitsky : Industrial Storekeeping Manual (Chilton Company, Philadelphia).
- Branch, Alan E. : International Purchasing and Management : Thomson Learning.
- Buchan and Keenigsberg : Scientific Inventory Management : Prentice Hall, U.S.A.
- Bagade, Shankar D. : Production and Materials Management : Himalaya.
- Chadha, H. L. : Industrial Purchasing and Materials Management (Jaico Publishing House, Bombay).
- Datta, A. K. : Modern Materials Management (Indian Society for Materials Management, Calcutta).
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- Dobler, Donald W. : Purchasing and Supply Management Text and Cases : Tata McGraw Hill, 2000.
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- Materials Management, Inventory Control and Logistics Texts and Cases.
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- Roy Chowdhury, B. K. : Management of Materials (Sultan Chand and Sons, New Delhi).
- Varma : Essentials of Store Keeping and Purchasing : M. M. Sultan Chand.
- Westing, J. H., Fine, I.V., Zenz, G. J. : Purchasing Management (Wiley Eastern Ltd., New Delhi).

### 13. Insurance Paper I

- General Insurance, John Magee & David Bicklhaupt,
- Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond, R D Samarth
- Study on Distribution Functions in General Insurance & Role of Intermediaries, Arun Agarwal / PR Rao
- General Insurance for Information Technology Professionals, Martin Frappoli
- S. Arunajatesan and T.R. Vishwanathan: Risk Management and Insurance: Macmillan, New Delhi.
- Shashidharan K. Kutty: Managing Life Insurance: Prentice Hall of India, New Delhi
- Kenneth Black Jr. and Harold D. Skipper Jr.: Life and Health Insurance: Pearson, New Delhi
- Uma Narang, Insurance Industry in India, Features, Reforms & Outlook, New century Publication, 2013

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### 14. Banking Law and Practice Paper I Central Banking

- *Central Banking- IIBF- MacMillan Publishers*
- *Central Banking – ICFAI Press*
- *Theory and Practice of Central Banking in India- V.A.Avdhani*
- *Central Banking- M H deKock*
- *Central Banking in Planned Economy- The Indian Experiment- C.R.Basu*

### 15. Regional Planning

- *Glasson, J. (1974), 'An Introduction to Regional planning, Hutchinson & Co., London.*
- *O.E.C.D (1970), 'The Regional Factor in Economic Development',*
- *Minahull, R.(1968), ' Regional Geography'. Hutchinson \* Co., Ltd., London.*
- *B.I.S.R (1978), 'The Role of Fiscal Incentives in Reducing Regional Imbalances: Some Comparison', New Delhi.*
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- *Sen. L.K. (ed.) (1972), 'Reading in micro level planning and rural growth centers, NICD, Hyderabad.*
- *B.M.R.P.E. (1974), Regional plan for Bombay metropolitan Region: 1970-1991, Bombay*
- *Planning Commission Draft Five Year Plans.*

### 16. Rural Marketing Paper I

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

### 17. Elements of Operation Research Paper I

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

### 18. Psychology of Human Behaviour at work Paper I

- *Robbins, S. P. Judge, T. A. & Vohra, N. (2013). Organizational Behavior. (15th ed.), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt Ltd.*
- *Aquinas, P. G. (2013). Organisational Behavior Concepts Realities Application and Challenges. (2nd ed.) New Delhi: Excel Books*
- *Ashliegh, A. M. (2012). The psychology of people in organizations. Pearson Education*
- *Baltus, R. (2012). Personal psychology for work and life. Tata McGraw Hill*
- *Dash, C. (2013). Organisational behavior. New Delhi: International Book House*
- *Gibson, J. L., Ivancevich, J. M., & Konopaske, R.(2013). Organisations: Behaviour, Structure, Processes. Tata McGraw Hill*
- *Greenberg, J. (2013). Behaviour in organizations (10th ed.). PHI Learning Private Limited.*

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**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
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce VI	<b>03</b>
4	Business Economics VI	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>

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

<b>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</b>	
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***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b>
	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	<b>Accounting of Transactions of Foreign Currency</b>
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	<b>Liquidation of Companies</b>
	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	<b>Underwriting of Shares &amp; Debentures</b>
	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	<b>Accounting for Limited Liability Partnership</b>
	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**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Cost Control Accounts</b>
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	<b>Contract Costing</b>
	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 <b>Note-</b> Simple practical problems
3	<b>Process Costing</b>
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit <b>Note-</b> Simple Practical problems Process Costing and joint and by-products
4	<b>Introduction to Marginal Costing</b>
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. <b>Note-</b> Simple Practical problems based on Marginal Costing excluding decision making
5	<b>Introduction to Standard Costing</b>
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. <b>Note-</b> Simple Practical problems based on Material and labour variances excluding sub-variances
6	<b>Some Emerging concepts of Cost accounting</b>
	Target Costing Life cycle Costing Benchmarking ABC Costing <b>Note-</b> 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***

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

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



***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***

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

***Modules at a Glance***

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

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

***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 C: Banking and Finance***

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

***Modules at a Glance***

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

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

**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 C: Banking and Finance**

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

**Modules at a Glance**

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

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

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

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

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

***Modules at a Glance***

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

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



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

***Elective Courses (EC)***

***1 A. Discipline Specific Elective (DSE) Courses***

***Group D: Commerce***

**2. Commerce IV:  
Commercial Administration**

***Modules at a Glance***

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

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

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

***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

**3. Commerce-VI**

**Human Resource Management**

***Modules at a Glance***

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

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

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

***Elective Courses (EC)***

***1 B. Discipline Related Elective (DRE) Courses***

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

***Modules at a Glance***

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

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

**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)**

**1. Trade Unionism and Industrial Relations Paper - II**

**Modules at a Glance**

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

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



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

**2. Ability Enhancement Courses (AEC)**

**2. Computer Systems and Applications Paper - II**

**Modules at a Glance**

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

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

Sr. No.	Modules / Units
4	<b>Visual Basic</b>
	<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 &amp; 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 &amp; 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 &amp; Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

**Note :**

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

**Semester VI**

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

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

**❖ Suggested list of Practical's for Semester VI**

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

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

❖ **Scheme of Examination**

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

• **Theory Examination Pattern**

All questions are compulsory

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

• **Practical Examination Pattern- Semester VI**

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

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

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***3. Export Marketing Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
<b>1</b>	<b>Product Planning and Pricing Decisions for Export Marketing</b>
	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
<b>2</b>	<b>Export Distribution and Promotion</b>
	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;
<b>3</b>	<b>Export Finance</b>
	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
<b>4</b>	<b>Export Procedure and Documentation</b>
	a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***4. Marketing Research Paper - II***

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

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



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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

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

***Modules at a Glance***

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

Sr. No.	Modules / Units
1	<b>Fundamental Analysis</b>
	<p><b>A)</b> Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p><b>B)</b> Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, ( Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of risk ( Leverages)</p>
2	<b>Technical Analysis</b>
	<p><b>A)</b> Dow Theory</p> <p><b>B)</b> Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p><b>C)</b> Mathematical Indicators – Calculation of Moving Averages ( Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p><b>D)</b> Market Indicators</p> <p><b>E)</b> Fundamental Analysis V/s Technical Analysis</p>
3	<b>Efficient Market Theory</b>
	<p><b>A)</b> Random Walk Theory</p> <p><b>B)</b> The Efficient Market Hypothesis</p> <p><b>C)</b> Forms of Market Efficiency</p> <p><b>D)</b> Competitive Market Hypothesis</p>
4	<b>Capital Asset Pricing Model</b>
	<p><b>A)</b> CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.</p> <p><b>B)</b> Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***6. Transport Management Paper - II***

***Modules at a Glance***

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

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

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

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

***Modules at a Glance***

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

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

Sr. No.	Modules / Units
3	<p data-bbox="320 208 751 241"><b>Organization of SSI/SME/MSME</b></p> <p data-bbox="320 257 427 291"><b>Unit-1:-</b></p> <ul data-bbox="320 297 1362 533" style="list-style-type: none"> <li>• Meaning, Features, Concept of Organisation Structure of SSI/SME/MSME</li> <li>• Overview of Principles of Management applicable in Management of SSI/SME/MSME - Types of Organisation of SSI/SME/MSME</li> <li>• Problems and Prospects of SSI/SME/MSME</li> <li>• Legal Framework and Regulations Governing SSI/SME/MSME - Government Measures, Policy Support, Taxation Benefits for SSI/SME/MSME</li> </ul> <p data-bbox="320 539 427 573"><b>Unit-2:-</b></p> <ul data-bbox="320 580 1362 775" style="list-style-type: none"> <li>• Meaning, Features, Concept of SSI/SME/MSME Funding</li> <li>• Requirements of Capital (Fixed and Working) for SSI/SME/MSME</li> <li>• Factors Determining Capital (Fixed and Working) Requirements of SSI/SME/MSME</li> <li>• Sources of Institutional Finance to SSI/SME/MSME</li> </ul> <p data-bbox="320 781 427 815"><b>Unit-3:-</b></p> <ul data-bbox="320 822 1362 1055" style="list-style-type: none"> <li>• Meaning, Features, Concept of Marketing Mechanism in SSI/SME/MSME</li> <li>• Marketing related Problems of SSI/SME/MSME - Measures to Reduce Marketing related Problems of SSI/SME/MSME</li> <li>• Export Potential of SSI/SME/MSME - Export Incentives available to SSI/SME/MSME – SSI/SME/MSME and Special Economic Zones (SEZs)</li> <li>• Role of Self Help Groups (SHGs) in Development of SSI/SME/MSME</li> </ul>
4	<p data-bbox="320 1070 1182 1104"><b>Specialized Focus Areas in Micro, Small and Medium Enterprises</b></p> <p data-bbox="320 1120 427 1153"><b>Unit-1:-</b></p> <ul data-bbox="320 1160 1362 1395" style="list-style-type: none"> <li>• Meaning, Features, Concept, Significance of Rural Industries</li> <li>• Nature of activities involved in Rural Industries - Measures to Support and Promote Rural Industries</li> <li>• Meaning, Features, Concept, Significance and Role of Rural Artisans</li> <li>• Measures to Support and Promote Rural Artisans – Role of Government and Non-Government Agencies in Promoting Rural Artisans</li> </ul> <p data-bbox="320 1402 427 1435"><b>Unit-2:-</b></p> <ul data-bbox="320 1442 1362 1677" style="list-style-type: none"> <li>• Meaning, Features, Concept, Significance of Agro-based Industries</li> <li>• Nature of activities involved in Agro-based Industries - Measures to Support and Promote Agro-based Industries</li> <li>• Meaning, Features, Concept of Ancillary Industries</li> <li>• Nature of activities involved in Ancillary Industries - Measures to Support and Promote Ancillary Industries</li> </ul> <p data-bbox="320 1684 427 1718"><b>Unit-3:-</b></p> <ul data-bbox="320 1724 1267 1868" style="list-style-type: none"> <li>• Meaning and Concept of Industrial Estates</li> <li>• Features of Industrial Estates</li> <li>• Utility and Significance of Industrial Estates to SSI/SME/MSME Sector</li> <li>• Policy Initiatives and Measures to Revive Industrial Estates</li> </ul>

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**8. International Marketing Paper - II**

**Modules at a Glance**

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



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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**9. Merchant Banking Paper - II**

**Modules at a Glance**

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

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

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

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

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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
<b>Total</b>		<b>45</b>

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**11. Labour Welfare and Practice Paper - II**

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**12. Purchasing and Store Keeping Paper - II**

**Modules at a Glance**

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



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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**13. Insurance Paper - II**

**Modules at a Glance**

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

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

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

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

***Modules at a Glance***

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**15. Regional Planning Paper - I**

**Modules at a Glance**

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

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

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***Elective Courses (EC)***

***2. Ability Enhancement Courses (AEC)***

***16. Rural Marketing Paper - II***

***Modules at a Glance***

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



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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**17. Elements of Operational Research Paper - II**

**Modules at a Glance**

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

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

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**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**18. Psychology of Human Behavior at Work Paper-II**

**Modules at a Glance**

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

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

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**Reference Books**

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

## Reference Books

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

### 2. Business Management Paper IV

- *Fundamentals of Financial Management (5th edition)* by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Financial Management – Analytical and Conceptual Approach (12th edition)* by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
- *Financial Management* by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- *Financial Management – Theory and Practice (5 & 6th edition)* by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- *Fundamentals of Financial Management (13th edition)* by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- *Financial Management and decision making* by Samuels, John (1999) International Thomson Nusiness Press : London
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- *Investment Theory and Risk Management:* Steve Peterson
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#### 2. Banking and Finance Paper- IV Actuarial Analysis in Banking & Insurance

- *“Actuarial Statistics: An Introduction Using R”* by Shailaja R Deshmukh.
- *“Predictive Modeling Applications in Actuarial Science”* by Richard A Derrig and Glenn Meyers
- *“Generalized Linear Models for Insurance Data (International Series on Actuarial Science)”* by Piet de Jong and Gillian Z Heller
- *“Contributions to Sampling Statistics (Contributions to Statistics)”* by Maria Giovanna Ranalli and Fulvia Mecatti
- *“Forecasting Product Liability Claims: Epidemiology and Modeling in the Manville Asbestos Case”* by J B Weinstein and Eric Stallard
- *“Financial Modeling, Actuarial Valuation and Solvency in Insurance”* by Mario V Wuthrich & Michael Merz
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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 <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	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 <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

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