

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

**IDOL is offering only those elective courses which are highlighted.
The elective courses which are strike off are not offered.**

B.Com. Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

F.Y.B.Com.

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

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

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

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

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

Semester I

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

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

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

Elective Courses (EC)

Discipline Specific Elective(DSE) Courses

1.Accountancy and Financial Management I

Modules at a Glance

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

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

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

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

2.Commerce I

Modules at a Glance

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

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

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

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

3.Business Economics I

Modules at a Glance

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

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

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

Ability Enhancement Courses (AEC)

4. Business Communication I

Modules at a Glance

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

Note:

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

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

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

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

Ability Enhancement Courses (AEC)

5.Environmental Studies I

Modules at a Glance

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

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

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

Skill Enhancement Courses (SEC)

6. Foundation Course - I

Modules at a Glance

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

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

Topics for Project Guidance: Growing Social Problems in India:

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

Note:

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

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

Core Courses (CC)

7.Mathematical and Statistical Techniques I

Modules at a Glance

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

Note:

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

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

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

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

Semester II

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

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

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

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

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

1.Accountancy and Financial Management II

Modules at a Glance

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

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

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

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

2. Commerce II

Modules at a Glance

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

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

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

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

3. Business Economics II

Modules at a Glance

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

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

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

Ability Enhancement Courses (AEC)

4. Business Communication II

Modules at a Glance

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

Note:

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

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

Tutorial Activities:

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

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

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

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

Ability Enhancement Courses (AEC)

4.Environmental Studies II

Modules at a Glance

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

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

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

Skill Enhancement Courses (SEC)

6. Foundation Course - II

Modules at a Glance

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

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

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

Core Courses (CC)

7.Mathematical and Statistical Techniques II

Modules at a Glance

| Sr. No. | Modules | No. of Lectures |
|----------------|---|------------------------|
| 1 | Functions, Derivatives and Their Applications | 15 |
| 2 | Interest and Annuity | 15 |
| 3 | Bivariate Linear Correlation and Regression | 15 |
| 4 | Time series and Index Numbers | 15 |
| 5 | Elementary Probability Distributions | 15 |
| Total | | 75 |

Note:

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

| Sr. No. | Modules / Units |
|---------|--|
| 1 | Functions, Derivatives and Their Applications |
| | <p>Concept of real functions: Constant function, linear function, $x^n, e^x, a^x, \log x$. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.</p> <p>Derivative of functions:</p> <ul style="list-style-type: none"> ▪ Derivative as rate measure, Derivative of $x^n, e^x, a^x, \log x$. ▪ Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives. ▪ Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce. <p>(Examination Questions on this unit should be application oriented only.)</p> |
| 2 | Interest and Annuity |
| | <p>Interest: Simple Interest, Compound Interest (Nominal & Effective Rate of Interest), Calculations involving upto 4 time periods.</p> <p>Annuity: Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p> |
| 3 | Bivariate Linear Correlation and Regression |
| | <p>Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.</p> <p>Regression Analysis: Meaning, Concept of Regression equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients, Finding the equations of Regression lines by method of Least Squares.</p> |
| 4 | Time series and Index Numbers |
| | <p>Time series: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only). Estimation of Seasonal Component using Simple Arithmetic Mean for Additive Model only (For Trend free data only). Concept of Forecasting using Least Squares Method.</p> <p>Index Numbers: Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Lasperye's, Paasche's, Dorbisch-Bowley's, Marshall-Edgeworth and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of Living Index Numbers, Concept of Real Income, Concept of Wholesale Price Index Number. (Examples on missing values should not be taken)</p> |

| | |
|----------|---|
| 5 | Elementary Probability Distributions |
| | <p>Probability Distributions:</p> <ul style="list-style-type: none">▪ Discrete Probability Distribution: Binomial, Poisson (Properties and applications only, no derivations are expected)▪ Continuous Probability distribution: Normal Distribution. (Properties and applications only, no derivations are expected) |

Tutorial:

Two tutorials to be conducted on each unit i.e. 10 tutorials per semester. At the end of each semester one Tutorial assignment of 10 marks should be given.

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

**IDOL is offering only those elective courses which are highlighted.
The elective courses which are strike off are not offered.**

S.Y.B.Com

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

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

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

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

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

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

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

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

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

Semester III

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

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

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

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

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

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

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

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

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

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Aa. Accountancy and Financial Management III

Modules at a Glance

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

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

Reference Text :

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

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

Note:

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

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

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

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

Modules at a Glance

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

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

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

Reference Text :

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

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

Note:

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

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

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Ab. Business Management-Marketing Management

Modules at a Glance

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

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

Reference Books:

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

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

Note:

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

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

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

3. Commerce –III

(Management: Functions and Challenges)

Course Objectives:

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

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

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

SEMESTER – III REFERENCE BOOKS:

REFERENCES

1. Management Today Principles & Practice- Gene Burton, ManabThakur, Tata McGraw-Hill, Publishing Co.Ltd.
2. Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective – Heinz 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

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

BUSINESS ECONOMICS III

ELEMENTS OF MACROECONOMICS

Preamble

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

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

Reference Books

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

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

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

Bouman John, Principles of Macro Economics

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

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

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

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

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

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

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

QUESTION PAPER PATTERN
Business Economics Semester III

Maximum Marks: 100 Marks

Time: 3 Hours

Note: 1) Attempt all Questions

2) All Questions carry equal marks

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

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

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

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

5. Advertising - I

Course Objective:

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

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

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

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

Reference Books

Advertising

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

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

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

5. Company Secretarial Practice - I

Course Objective:

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

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

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

COMPANY SECRETARIAL PRACTICE

REFERENCES

Readings:

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

References:

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

Journals:

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

PAPER PATTERN

COMPANY SECRETRIAL PRACTICE - PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

6. Foundation Course- Contemporary Issues- III

Modules at a Glance

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

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

References

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

Projects / Assignments (for Internal Assessment)

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

QUESTION PAPER PATTERN (Semester III)

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

TOTAL MARKS: 75

DURATION: 150 MINUTES

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

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

7. Business Law - I

Course Objective:

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

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

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

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

SEMESTER – III REFERENCE BOOKS:

REFERENCES

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

PAPER PATTERN

S.Y.B.COM

SEMESTER III &IV

BUSINESS LAW PAPER I & II

(100 Marks Paper Per Semester)

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

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

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

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

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

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

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

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

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Aa. Accountancy and Financial Management IV

Modules at a Glance

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

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

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

Reference Text :

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

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

Note:

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

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

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

1Ab. Financial Accounting and Auditing VI – Auditing

Modules at a Glance

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

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

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

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

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

Note:

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

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

Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Ab. Business Management-Marketing Management

Modules at a Glance

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

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

Reference Books:

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

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

Note:

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

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

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

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

Course Objectives: -

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

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

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

SEMESTER – IV REFERENCE BOOKS:

REFERENCES

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

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

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

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

Modules at a Glance

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

Business Economics IV

Foundation of Public Finance

Preamble

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

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

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

Reference Books

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

QUESTION PAPER PATTERN

Business Economics Semester IV

Maximum Marks: 100 Marks

Time: 3 Hours

Note: 1) Attempt all Questions

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

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

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

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

5. Advertising - II

Course Objective:

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

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

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

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

Reference Books

Advertising

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

PAPER PATTERN

ADVERTISING PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

5. Company Secretarial Practice - II

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

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

COMPANY SECRETARIAL PRACTICE

REFERENCES

Readings:

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

References:

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

Journals:

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

PAPER PATTERN

COMPANY SECRETARIAL PRACTICE - PAPER I & II

SEMESTER - III & IV

W.E.F. 2017-2018

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

6. Foundation Course- Contemporary Issues- IV

Modules at a Glance

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

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

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

References

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

Projects / Assignments (for Internal Assessment)

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

QUESTION PAPER PATTERN (Semester III)

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

TOTAL MARKS: 75

DURATION: 150 MINUTES

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

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

Core Courses (CC)

7. Business Law II

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

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

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

SEMESTER – IV REFERENCE BOOKS:

REFERENCES

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

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

BUSINESS LAW PAPER I & II

(100 Marks Paper Per Semester)

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

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

**IDOL is offering only those elective courses which are highlighted.
The elective courses which are strike off are not offered.**

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

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

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

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

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

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

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

Semester V

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

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

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

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

1. Financial Accounting and Auditing VII -

Financial Accounting

Modules at a Glance

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

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

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

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

2. Financial Accounting and Auditing Paper-VIII:

Cost Accounting

Modules at a Glance

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

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

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

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

Modules at a Glance

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

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

***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

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

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

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce - V
Marketing**

Modules at a Glance

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

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

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

4. Business Economics - V

Macro Economic Aspects of India

Modules at a Glance

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

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

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

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - I

Modules at a Glance

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

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

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

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - I

Modules at a Glance

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

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

**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)

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

Modules at a Glance

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

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

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

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

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

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

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

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper - I

Modules at a Glance

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

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

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

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

Semester VI

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

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

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

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

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

Modules at a Glance

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

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

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

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

Modules at a Glance

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

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

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

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

Modules at a Glance

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

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

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group B: Business Management

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

Modules at a Glance

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

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

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

3. Commerce-VI

Human Resource Management

Modules at a Glance

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

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

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

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

Modules at a Glance

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

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

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

3. Export Marketing Paper - II

Modules at a Glance

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

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

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - II

Modules at a Glance

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

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

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

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

Modules at a Glance

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

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

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

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

Modules at a Glance

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

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

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

18. Psychology of Human Behavior at Work Paper-II

Modules at a Glance

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

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