


ACTS-06 2016  
FORM NO. 1

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

**CIRCULAR:-**

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

MUMBAI – 400 032  
October, 2016

  
(Dr.M.A. Khan)  
REGISTRAR

To,

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


**A.C/4.76 /24/06/2016**

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

Copy forwarded with compliments for information to:-

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

  
(Dr.M.A. Khan)  
REGISTRAR

PTO..

AC 24-06-2016

Item No. 4.76

# University of Mumbai



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

**Under Choice Based Credit System**

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

***Faculty of Commerce***

# B.Com Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

F.Y.B.Com

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

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

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

# University of Mumbai



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

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

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

***Faculty of Commerce***

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

**F.Y.B.Com.**

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

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

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

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

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

**Semester I**

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

***\*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***

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

Sr. No.	Modules / Units
1	<b>Accounting standards issued by ICAI and Inventory valuation</b>
	<ul style="list-style-type: none"> <li>• <b>Accounting standards:</b> Concepts, benefits, procedures for issue of accounting standards Various AS :  <b>AS – 1: Disclosure of Accounting Policies</b> Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations  <b>AS–2: Valuation of Inventories (Stock)</b> Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.  <b>AS – 9: Revenue Recognition</b> Meaning and Scope, Transaction excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations.</li>   <li>• <b>Inventory Valuation</b> 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</li> </ul>
2	<b>Final Accounts</b>
	<p>Expenditure: Capital, Revenue  Receipts: Capital, Revenue  Adjustment and Closing Entries  Final accounts of Manufacturing concerns (Proprietary Firm)</p>
3	<b>Departmental Accounts</b>
	<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 &amp; Loss Account and Balance Sheet</p>
4	<b>Accounting for Hire Purchase</b>
	<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***

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

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

***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***

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

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<p><b>Scope and Importance of Business Economics</b> - 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	<b>Demand Analysis</b>
	<p><b>Demand Function</b> - nature of demand curve under different markets</p> <p>Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p><b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods ( numerical illustrations on trend analysis and simple linear regression)</p>
3	<b>Supply and Production Decisions</b>
	<p><b>Production function:</b> 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	<b>Cost of Production</b>
	<p><b>Cost concepts:</b> 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><b>Extensions of cost analysis:</b> 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***

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

**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	<b>Theory of Communication</b>
	<p><b>Concept of Communication:</b> 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><b>Channels and Objectives of Communication:</b> <b>Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> 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><b>Methods and Modes of Communication:</b> 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	<b>Obstacles to Communication in Business World</b>
	<p><b>Problems in Communication / Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility</p> <p>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:</p> <p>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	<b>Business Correspondence</b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> 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	<b>Language and Writing Skills</b>
	<p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b>            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><b>Activities</b></p> <ul style="list-style-type: none"> <li>▪ Listening Comprehension</li> <li>▪ Remedial Teaching</li> <li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li> <li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

***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***

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



Sr. No.	Modules / Units
<b>1</b>	<b>Environment and Ecosystem</b>
	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.
<b>2</b>	<b>Natural Resources and Sustainable Development</b>
	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
<b>3</b>	<b>Populations and Emerging Issues of Development</b>
	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
<b>4</b>	<b>Urbanisation and Environment</b>
	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
<b>5</b>	<b>Reading of Thematic Maps and Map Filling</b>
	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***

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

Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	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	<b>Concept of Disparity- 1</b>
	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	<b>Concept of Disparity-2</b>
	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	<b>The Indian Constitution</b>
	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	<b>Significant Aspects of Political Processes</b>
	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**

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

**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	<b>Shares and Mutual Funds</b>
	<ul style="list-style-type: none"> <li>• <b>Shares:</b> Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.</li> <li>• <b>Mutual Funds:</b> 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.)</li> </ul>
2	<b>Permutation, Combination and Linear Programming Problems</b>
	<ul style="list-style-type: none"> <li>• <b>Permutation and Combination:</b> Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between <math>{}^n C_r</math> and <math>{}^n P_r</math> Examples on commercial application of permutation and combination</li> <li>• <b>Linear Programming Problem:</b> Sketching of graphs of (i) linear equation <math>Ax + By + C = 0</math> (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.</li> </ul>
3	<b>Summarization Measures</b>
	<ul style="list-style-type: none"> <li>• <b>Measures of Central Tendencies:</b> 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.</li> <li>• <b>Measures of Dispersions:</b> Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.</li> </ul>
4	<b>Elementary Probability Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Probability Theory:</b> 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: <math>P(A \cap B) = P(A) P(B)</math>. Simple examples.</li> <li>• <b>Random Variable:</b> Probability distribution of a discrete random variable; Expectation and Variance of random variable, simple examples on probability distributions.</li> </ul>
5	<b>Decision Theory</b>
	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
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1	Accountancy and Financial Management II	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE)Courses</b>	
2	Commerce II	<b>03</b>
3	Business Economics II	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
4	Business Communication II	<b>03</b>
5	Environmental Studies II	<b>03</b>
<b>2B</b>	<b>**Skill Enhancement Courses (SEC)</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Mathematical and Statistical Techniques II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

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

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

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

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

**1.Accountancy and Financial Management II**

**Modules at a Glance**

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

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

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

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

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

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

Sr. No.	Modules / Units
1	<b>Market structure: Perfect competition and Monopoly</b>
	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	<b>Pricing and Output Decisions under Imperfect Competition</b>
	<p><b>Monopolistic competition:</b> 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><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</p>
3	<b>Pricing Practices</b>
	<b>Cost oriented pricing methods:</b> 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	<b>Evaluating Capital Projects</b>
	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**

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

**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	<b>Presentation Skills</b>
	<p><b>Presentations:</b> (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</p>
2	<b>Group Communication</b>
	<p><b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit  <b>Meetings:</b> 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  <b>Conference:</b> Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing  <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	<b>Business Correspondence</b>
	<p><b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)  <b>Only following to be taught in detail:-</b>            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.]</p>
4	<b>Language and Writing Skills</b>
	<p><b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports  <b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner</p>

**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**

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

Sr. No.	Modules / Units
1	<b>Solid Waste Management for Sustainable Society</b>
	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	<b>Agriculture and Industrial Development</b>
	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	<b>Tourism and Environment</b>
	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	<b>Environmental Movements and Management</b>
	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	<b>Map Filling</b>
	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***

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

Sr. No	Modules /Units
1	<b>Globalisation and Indian Society</b>
	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	<b>Human Rights</b>
	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	<b>Ecology</b>
	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	<b>Understanding Stress and Conflict</b>
	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	<b>Managing Stress and Conflict in Contemporary Society</b>
	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**

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

**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	<b>Functions, Derivatives and Their Applications</b>
	<p><b>Concept of real functions:</b> Constant function, linear function, <math>x^n, e^x, a^x, \log x</math>. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.</p> <p><b>Derivative of functions:</b></p> <ul style="list-style-type: none"> <li>▪ Derivative as rate measure, Derivative of <math>x^n, e^x, a^x, \log x</math>.</li> <li>▪ Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.</li> <li>▪ Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce.</li> </ul> <p>(Examination Questions on this unit should be application oriented only.)</p>
2	<b>Interest and Annuity</b>
	<p><b>Interest:</b> Simple Interest, Compound Interest (Nominal &amp; Effective Rate of Interest), Calculations involving upto 4 time periods.</p> <p><b>Annuity:</b> Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method &amp; amortization of loans. Stated Annual Rate &amp; Effective Annual Rate Perpetuity and its present value. Simple problems involving up to 4 time periods.</p>
3	<b>Bivariate Linear Correlation and Regression</b>
	<p><b>Correlation Analysis:</b> 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><b>Regression Analysis:</b> 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	<b>Time series and Index Numbers</b>
	<p><b>Time series:</b> 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><b>Index Numbers:</b> Concept and usage of Index numbers, Types of Index numbers, Aggregate and Relative Index Numbers, Laspeyres's, Paasche's, Dornbusch-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>

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

***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.*

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

**Reference Books**

Reference Books
<b>Accountancy and Financial Management</b>
<ul style="list-style-type: none"><li>• <i>Introduction to Accountancy</i> by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi <i>Advance Accounts</i> by Shukla &amp; Grewal, S. Chand and Company (P) Ltd., New Delhi</li><li>• <i>Advanced Accountancy</i> by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li><li>• <i>Modern Accountancy</i> by Mukherjee and Hanif, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai <i>Financial Accounting</i> by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.</li><li>• <i>Financial Accounting for Management</i> by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.</li><li>• <i>Financial Accounting</i> by P. C. Tulsian, Pearson Publications, New Delhi <i>Accounting Principles</i> by Anthony, R.N. and Reece J.S., Richard Irwin Inc.</li><li>• <i>Financial Accounting</i> by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back</li><li>• <i>Compendium of Statement &amp; Standard of Accounting</i>, ICAI.</li><li>• <i>Indian Accounting Standards</i>, Ashish Bhattacharya, Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai <i>Financial Accounting</i> by Williams , Tata Mc. Grow Hill &amp; Co. Ltd., Mumbai</li><li>• <i>Company Accounting Standards</i> by ShrinivasanAnand, Taxman. <i>Financial Accounting</i> by V. Rajasekaran, Pearson Publications, New Delhi. <i>Introduction to Financial Accounting</i> by Horngren, Pearson Publications.</li><li>• <i>Financial Accounting</i> by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi</li></ul>
<b>Commerce</b>
<ul style="list-style-type: none"><li>• <i>Business Organisation Management</i> Maheshwari, Rajendra P ,Mahajan, J.P.,International Book House</li><li>• <i>Business Organisation</i>, Maheshwari, Rajendra P, Mahajan, J.P., International Book House</li><li>• <i>Introduction To Commerce</i>, Vikram, Amit, Atlantic Pub</li><li>• <i>A Course Book On Business Environment</i>, Cherunilam,Francis, Himalaya Pub</li><li>• <i>Business Environment</i>, Cherunilam,Francis, Himalaya Pub</li><li>• <i>Essentials Of Business Environment</i>, Aswathappa,K., Himalaya Pub</li><li>• <i>Essentials Of Business Environment</i>, Aswathappa, Himalaya Pub</li><li>• <i>Strategic Management</i>, Kapoor, Veekkas, Taxmann</li><li>• <i>Strategic Management</i>, David,Fred R., Phi Leraning</li><li>• <i>Strategic Management</i>, Bhutani, Kapil, Mark Pub.</li><li>• <i>Strategic Management</i>, Bhutani, Kapil, Mark Pub.</li><li>• <i>Entrepreneurship</i>, Hisrich, Robert D, Mc Graw Hill</li><li>• <i>Entrepreneurship Development</i>, Sharma, K.C., Reegal Book Depot</li><li>• <i>Service Marketing</i>, Temani, V.K., Prism Pub</li><li>• <i>Service Marketing</i>, Temani, V.K., Prism Pub</li><li>• <i>Management Of Service Sector</i>, Bhatia, B S, V P Pub</li><li>• <i>Introduction To E – Commerce</i>, Dhawan, Nidhi, International Book House</li><li>• <i>Introduction To Retailing</i>, Lusch,Robert F.,Dunne,Patrick M., Carver,James R.,Cengage Learning</li><li>• <i>Retailing Management</i>, Levy Michael., Weitz Barton A, Tata MCGraw Hill</li></ul>

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### Business Communication

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### Foundation Course

- *Social and Economic Problems in India*, Naseem Azad, R Gupta Pub (2011)
- *Indian Society and Culture*, Vinita Padey, Rawat Pub (2016)
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- *Faces of Feminine in Ancient, medieval and Modern India*, Mandakranta Bose Oxford University Press
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- *Regional Inequities in India* Bhat L SSSRD- New Delhi
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- *The Problems of Linguistic States in India*, Krishna Kodesia Sterling Pub
- *Politics in India: structure, Process and Policy* Subrata Mitra, Routledge Pub
- *Politics in India*, Rajani Kothari, Orient Blackswan
- *Problems of Communalism in India*, Ravindra Kumar Mittal Pub
- *Combating communalism in India: Key to National Integration*, Kawalkishor Bhardwaj, Mittal Pub



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### Foundation Course in NSS

- *National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.*
- *University of Mumbai National Service Scheme Manual 2009.*
- *Avhan Chancellor's Brigade - NSS Wing, Training camp on Disaster Preparedness Guidelines, March 2012*
- *RashtriyaSevaYojanaSankalpana - Prof.Dr.SankayChakane, Dr.Pramod\Pabrekar, Diamond Publication, Pune*
- *National Service Scheme Manual for NSS District Coordinators, National Service Scheme Cell, Dept. of Higher and Technical Education, Mantralaya,*
- *Annual report of National Service Scheme (NSS) published by Dept. of Higher and Technical Education, Mantralaya,*
- *NSS Cell, Dept. of Higher and Technical Education, Mantralaya, UTKARSHA- Socio and cultural guidelines*
- *Case material as a Training Aid for Field Workers, Gurmeet Hans.*
- *Social service opportunities in hospitals, Kapil K. Krishnan, TISS*
- *New Trends in NSS, Research papers published by University of Pune*
- *ANOOGUNJ Research Journal, published by NSS Unit C. K. Thakur college*
- *Training Manual for Field Work published by RGNIYD, Chreeperumbudur*
- *Prof.Ghatole R.N. Rural Social Science and Community Development.*
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- *Joint programme of National Service Scheme, University of Mumbai & DISHA - DEEPSHIKHA Projects, Nair Hospital, 2011-12*
- *National Service Scheme in India: A Case study of Karnataka, M. B. Dishad, Trust Publications, 2001*
- <http://www.thebetterindia.com/140/national-service-scheme-nss/>
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- *"AVAN" Model of Disaster Mang., VinayakDalvie, Proceedings of Int. Conf. on Urban Plan. and EnvStrat& Challenges, Elphinstone College, Jan 2007.*
- *Humanistic Tradition of India,N.L.Gupta, Mohit Publication, New Delhi*
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- *Chanakya's 7 Secrets of Leadership, Radhakrishanan Pillai and D.Shivnandhan, Jaico*
- *Social Psychology: Understanding Human Interaction, Baron, Robert A., (302/BAR/BYR),7<sup>th</sup> Edition*
- *Seven Habits of Highly Effective People., Covey , Stephen*
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- *Environmental Science, S.C. Santra, New Central Book Agency*

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- *National Cadet Corps (India)*, Lambert M. Surhone, Mariam T. Tennoe, Susan F. Henssonow, Betascript Publishing, 2011
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- *National Cadet Corps: 100 Years of Distinction*, National Cadet Corps (Singapore), NCC
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- *Applied Calculus: By Stephen Waner and Steven Constenoble*, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- *Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan*, Tata Mc- Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- *Quantitative Methods-Part-I* By S. Saha and S. Mukerji, New Central Book Agency, 1996, Chapters 7 & 12.
- *Mathematical Basis of Life Insurance* By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- *Securities Laws & Regulation of Financial Market : Intermediate Course Paper 8*, Institute of Company Secretaries of India, Chapter 11.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook : By SundarShankaran*, Vision Books, 2006, Sections 1.7,1.8.1,6.5 & Annexures 1.1to 1.3.
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- *Statistics - Theory, Method & Applications* D.S.Sancheti& V. K. Kapoor.
- *Modern Business Statistics - (Revised)-B. Pearles& C. Sullivan* –Prentice Hall of India.
- *Business Mathematics & Statistics: B Aggarwal*, Ane Book Pvt. Limited
- *Business Mathematics: D C Sancheti& V K Kapoor*, Sultan Chand & Sons
- *Business Mathematics: A P Verma*, Asian Books Pvt. :Limited.

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



**UNIVERSITY OF MUMBAI**  
No. UG/127 of 2017-18

**CIRCULAR:-**

A reference is invited to the syllabi relating to the Bachelor of Commerce (B.Com.) Programme **vide** this office Circular No.UG/15 of 2012-13, dated 8<sup>th</sup> May, 2012 and the Head, University Departments of Commerce and the Principals of the affiliated Colleges in Commerce are hereby informed that the recommendation made by Ad-hoc Dean Faculty of Commerce and Management has been accepted by the Academic Council at its meeting held on 11<sup>th</sup> May, 2017 **vide** item No.4.183 and that in accordance therewith, the revised syllabus as per the (CBCS) of Second Year for Bachelor of Commerce Programme (B.Com) (Sem -III & IV), which is available on the University's web site ([www.mu.ac.in](http://www.mu.ac.in)) and that the same has been brought into force with effect from the academic year 2017-18.

MUMBAI – 400 032

24<sup>th</sup> July, 2017

To

*[Signature]*  
REGISTRAR

The Head, University Department of Commerce and the Principals of the affiliated Colleges in Commerce.

A.C/4.183/11/05/2017

\*\*\*\*\*

No. UG/ ~~127~~-A of 2017

MUMBAI-400 032 24<sup>th</sup> July, 2017

Copy forwarded with Compliments for information to:-

- 1) The Co-ordinator, Faculty of Commerce,
- 2) The Chairman, Ad-hoc Board of Studies in Commerce,
- 3) The Offg. Director, Board of Examinations and Evaluation,
- 4) The Director, Board of Studies Development,
- 5) The Professor-cum-Director, Institute of Distance and Open Learning (IDOL),
- 6) The Co-Ordinator, University Computerization Centre,

*[Signature]*  
REGISTRAR

....PTO

**University of Mumbai**



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

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

*To be implemented from Academic Year 2017-2018*

***Faculty of Commerce***

## S.Y.B.Com

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

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

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



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

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

**Semester III**

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

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

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

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

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

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

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

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

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

***Elective Courses (EC)***

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

**1Aa. Accountancy and Financial Management III**

***Modules at a Glance***

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

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

**Reference Text :**

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

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

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

***Modules at a Glance***

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

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

**Reference Text :**

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



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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

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

**SEMESTER – III REFERENCE BOOKS:**

**REFERENCES**

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

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

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
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**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**4.Business Economics III**

**Modules at a Glance**

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

## **BUSINESS ECONOMICS III**

### **ELEMENTS OF MACROECONOMICS**

#### **Preamble**

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

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



### Reference Books

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

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

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

Bouman John, Principles of Macro Economics

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

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

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

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

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

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

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

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

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

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

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

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
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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
<b>Total</b>		<b>45</b>

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

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

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

#### References:

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

#### Journals:

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

**PAPER PATTERN**  
**COMPANY SECRETARIAL PRACTICE - PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

***Modules at a Glance***

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

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



## References

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

### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

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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.

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

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

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

### SEMESTER – III REFERENCE BOOKS:

#### REFERENCES

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

**PAPER PATTERN**

**S.Y.B.COM**

**SEMESTER III &IV**

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

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

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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



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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

**Semester IV**

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

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

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

***Elective Courses (EC)***

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

**1Aa. Accountancy and Financial Management IV**

***Modules at a Glance***

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

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

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

**Reference Text :**

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

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

**1Ab. Financial Accounting and Auditing VI – Auditing**

***Modules at a Glance***

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

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

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

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



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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

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

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

**Course Objectives: -**

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

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

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

## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

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

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

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

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

**Modules at a Glance**

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

## **Business Economics IV**

### **Foundation of Public Finance**

#### **Preamble**

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

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

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



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

## QUESTION PAPER PATTERN

### Business Economics Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

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

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

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

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

**5. Company Secretarial Practice - II**

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

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

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

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

#### References:

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

#### Journals:

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

**PAPER PATTERN**  
**COMPANY SECRETARIAL PRACTICE - PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

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

(Any Ten out of Twelve)

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

(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

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

***Modules at a Glance***

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

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



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

## References

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

### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

**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**

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

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

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

## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

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

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

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

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



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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

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

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

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

**Note:**

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

**UNIVERSITY OF MUMBAI**

No. UG/21 of 2018-19

**CIRCULAR:-**

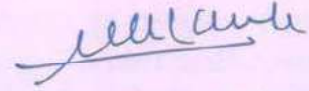
Attention of the Principals of the affiliated Colleges and Directors of the recognized Institutions in Commerce & Management Faculty is invited to this office Circular No.UG/105 of 2016-17, dated 25<sup>th</sup> October, 2016 relating to syllabus of Bachelor of Commerce (B.Com.) degree course.

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

MUMBAI – 400 032

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

To



(Dr. Dinesh Kamble)  
I/c REGISTRAR

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

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

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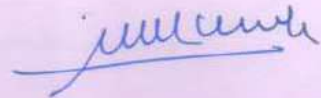
No. UG/21 -A of 2018

MUMBAI-400 032

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

Copy forwarded with Compliments for information to:-

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



(Dr. Dinesh Kamble)  
I/c REGISTRAR

**University of Mumbai**



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

*To be implemented from Academic Year 2018-2019*

*Faculty of Commerce*

# Bachelor of Commerce (B.Com) Programme

## Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

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

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

*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)	
<b>Group A: Advanced Accountancy</b>			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
<b>Group B: Business Management</b>			
1	Business Management Paper - I	1	Business Management Paper - III
2	Business Management Paper - II	2	Business Management Paper - IV
<b>Group C: Banking and Finance</b>			
1	Banking and Finance Paper - I	1	Banking and Finance Paper - III
2	Banking and Finance Paper - II	2	Banking and Finance Paper - IV
<b>Group D: Commerce</b>			
1	Commerce Paper - I	1	Commerce Paper - III
2	Commerce Paper - II	2	Commerce Paper - IV
<b>Group E: Quantitative Techniques</b>			
1	Quantitative Techniques Paper - I	1	Quantitative Techniques Paper - III
2	Quantitative Techniques Paper - II	2	Quantitative Techniques Paper - IV
<b>Group F: Economics</b>			
1	Economics Paper - I	1	Economics Paper - III
2	Economics Paper - II	2	Economics Paper - IV
<b>Note: Group selected in Semester V will continue in Semester VI</b>			

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

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

**Semester V**

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

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



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

***Elective Courses (EC)***

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

***Group A: Advanced Accountancy***

**1. Financial Accounting and Auditing VII -  
Financial Accounting  
Modules at a Glance**

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

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



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

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

***Elective Courses (EC)***

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

***Group A: Advanced Accountancy***

**2. Financial Accounting and Auditing Paper-VIII:**

**Cost Accounting**

***Modules at a Glance***

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

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

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

***Elective Courses (EC)***

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

***3. Commerce - V  
Marketing***

***Modules at a Glance***

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

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

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

***Elective Courses (EC)***

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

**4. Business Economics - V  
Macro Economic Aspects of India**

***Modules at a Glance***

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

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

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

***Elective Courses (EC)***

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

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

***Modules at a Glance***

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



Sr. No.	Modules / Units
1	<p data-bbox="367 176 959 205"><b>Data Communication, Networking and Internet</b></p> <p data-bbox="367 216 1373 281">a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="367 291 821 321">b) Network Basics and Infrastructure</p> <ul data-bbox="407 331 1373 583" style="list-style-type: none"> <li>• Definition, Types (LAN, MAN, WAN) Advantages.</li> <li>• Network Structures – Server Based, Client server, Peer to Peer.</li> <li>• Topologies – Star, Bus, Ring.</li> <li>• Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared.</li> <li>• Network Hardware: Hubs, Bridges, Switches, Routers.</li> <li>• Network Protocols – TCP/IP, OSI Model.</li> </ul> <p data-bbox="367 594 508 623">c) Internet</p> <ul data-bbox="407 634 1373 955" style="list-style-type: none"> <li>• Definition, Types of connections, sharing internet connection, Hot Spots.</li> <li>• Services on net- WWW, Email-Blogs.</li> <li>• IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</li> <li>• Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li> <li>• Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.</li> <li>• Cyber Crime, Hacking, Sniffing, Spoofing</li> </ul>
2	<p data-bbox="367 968 638 997"><b>Database and MySQL</b></p> <p data-bbox="367 1008 1373 1073">a) <b>Introduction</b> :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="367 1083 1373 1514">b) <b>MySQL Basics</b> :Statements (Schema Statements, Data statements, Transaction statements), names (table &amp; column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<p data-bbox="367 1526 638 1556"><b>Database and MySQL</b></p> <p data-bbox="367 1566 1373 1696">a) <b>MySQL Simple queries</b> : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, &lt;, &gt;, &lt;&gt;, AND, OR, NOT, LIKE) Aggregate Funtions – count, sum, avg, max, min.</p> <p data-bbox="367 1707 1373 1772">b) <b>Multi-table queries</b>:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p data-bbox="367 1782 1373 1904">c) <b>Nested Queries (Only up to two levels)</b> :Using sub queries, sub query search conditions, sub queries &amp; joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

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

**Note :**

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

**Semester V**

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

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

❖ **Scheme of Examination**

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

• **Practical Examination Pattern- Semester V**

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

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

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

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

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

***Modules at a Glance***

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

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

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

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

**Semester VI**

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

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

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

**Elective Courses (EC)**

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

**Group A: Advanced Accountancy**

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

**Modules at a Glance**

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

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



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

**Elective Courses (EC)**

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

**Group A: Advanced Accountancy**

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

**Modules at a Glance**

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

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

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

**Elective Courses (EC)**

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

**3. Commerce-VI**

**Human Resource Management**

**Modules at a Glance**

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

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

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

**Elective Courses (EC)**

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

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

**Modules at a Glance**

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

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

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

***Elective Courses (EC)***

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

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

***Modules at a Glance***

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

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



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

**Note :**

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

**Semester VI**

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

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

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

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

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

❖ **Scheme of Examination**

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

• **Theory Examination Pattern**

All questions are compulsory

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

• **Practical Examination Pattern- Semester VI**

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

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

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

**Elective Courses (EC)**

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

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

**Modules at a Glance**

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

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