

T-BAF  
University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting and Finance)  
Programme at  
Third Year  
*Semester V and VI***

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

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

***Board of Studies-in-Accountancy***

**B.Com. (Accounting and Finance) Programme**  
Under Choice Based Credit, Grading and Semester System

**T.Y.B.Com. (Accounting and Finance)**

*(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>                              |           |
| 1,2,3 & 4            | *Any four courses from the following list of the courses | <b>12</b> | 1,2,3 & 4            | **Any four courses from the following list of the courses | <b>12</b> |
| <b>2</b>             | <b>Core Courses (CC)</b>                                 |           | <b>2</b>             | <b>Core Courses (CC)</b>                                  |           |
| ✓5                   | Financial Accounting - V                                 | <b>04</b> | ✓5                   | Financial Accounting - VII                                | <b>04</b> |
| ✓6                   | Financial Accounting - VI                                | <b>04</b> | ✓6                   | Project Work                                              | <b>04</b> |
| <b>Total Credits</b> |                                                          | <b>20</b> | <b>Total Credits</b> |                                                           | <b>20</b> |

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area

| <b>*List of Elective Courses for Semester V (Any Four)</b>              |                                           | <b>**List of Elective Courses for Semester VI (Any Four)</b> |                                            |
|-------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------|--------------------------------------------|
| ✓01                                                                     | Cost Accounting - III                     | 01 ✓                                                         | Cost Accounting - IV                       |
| ✓02                                                                     | Financial Management - II                 | 02 ✓                                                         | Financial Management - III                 |
| ✓03                                                                     | Taxation - IV (Indirect Taxes - II)       | 03 ✓                                                         | Taxation - V (Indirect Taxes- III)         |
| 04                                                                      | International Finance                     | 04                                                           | Security Analysis and Portfolio Management |
| 05                                                                      | Financial Analysis and Business Valuation | 05                                                           | Management Control Systems                 |
| ✓06                                                                     | Management -II (Management Applications)  | 06 ✓                                                         | Economics Paper – III (Indian Economy)     |
| <b>Note: Course selected in Semester V will continue in Semester VI</b> |                                           |                                                              |                                            |



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

**1. Elective Courses (EC)**

**1. Cost Accounting – III**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                                           | <b>No. of Lectures</b> |
|----------------|--------------------------------------------------------------------------|------------------------|
| 01             | Uniform Costing and Inter-Firm Comparison                                | 05                     |
| 02             | Integrated System and Non Integrated System of Accounts                  | 15                     |
| 03             | Operating Costing                                                        | 10                     |
| 04             | Process Costing- Equivalent Units of Production and Inter-process Profit | 15                     |
| 05             | Activity Based Costing System                                            | 15                     |
| <b>Total</b>   |                                                                          | <b>60</b>              |

**B.Com. (Accounting and Finance) 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><i>Elective Courses (EC)</i></b>                      |           |
| 1,2,3 & 4            | *Any four courses from the following list of the courses | <b>12</b> |
| <b>2</b>             | <b><i>Core Courses (CC)</i></b>                          |           |
| 5                    | Financial Accounting - V                                 | <b>04</b> |
| 6                    | Financial Accounting - VI                                | <b>04</b> |
| <b>Total Credits</b> |                                                          | <b>20</b> |

| <b>*List of Elective Courses for Semester V (Any Four)</b> |                                                      |
|------------------------------------------------------------|------------------------------------------------------|
| 01                                                         | Cost Accounting - III                                |
| 02                                                         | Financial Management - II                            |
| 03                                                         | Taxation - IV (Indirect Taxes - II)                  |
| 04                                                         | International Finance                                |
| 05                                                         | Financial Analysis and Business Valuation Management |
| 06                                                         | Management -II (Management Applications)I            |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                           |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Uniform Costing and Inter –Firm Comparison</b><br>Uniform costing<br>Meaning of and need for Uniform costing<br>Essentials for success of Uniform costing<br>Advantages and limitations of Uniform costing<br>Areas of Uniformity, Uniform cost manual<br><b>Inter Firm Comparison</b><br>Pre-requisites of inter firm comparison; Advantages and limitations<br>Practical problems    |
| 2       | <b>Integrated System and Non- integrated System of Accounts</b><br><b>Integrated System</b><br>Meaning; Features, Advantages and Disadvantages<br>Journal Entries and Preparing Integrated Ledgers.<br>Practical problems<br><b>Non-Integrated system</b><br>Meaning; Features, Advantages and disadvantages<br>Journal entries and Preparing Cost Control Accounts<br>Practical problems |
| 3       | <b>Operating Costing</b><br>Meaning of operating costing; Determination of per unit cost ; Pricing of services<br>Collection of costing data<br>Note-Practical problems based on costing of hospitals, hotels, goods and passengers transport service                                                                                                                                     |
| 4       | <b>Process Costing – Equivalent units of Production and Inter Process Profit</b><br>Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method))<br>Inter Process transfer at Profit<br>Practical problems                                                                                                                                          |
| 5       | <b>Activity Based Costing System</b><br>Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s-Activity Based Costing System.                                                                                                                                                                              |

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

**1. Elective Courses (EC)**

**2. Financial Management -II**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                       | <b>No. of Lectures</b> |
|----------------|------------------------------------------------------|------------------------|
| 01             | Strategic Financial Management                       | 05                     |
| 02             | Capital Budgeting – Project Planning & Risk Analysis | 15                     |
| 03             | Capital Structure Theories and Dividend Decisions    | 15                     |
| 04             | Mutual Fund and Bond Valuation                       | 15                     |
| 05             | Credit Management                                    | 10                     |
| <b>Total</b>   |                                                      | <b>60</b>              |



| Sr. No.  | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Strategic Financial Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|          | Strategic Financial Management – Need and Importance<br>Corporate, Business and Functional Strategy<br>Financial Planning - Need and Importance<br>Profit Maximization<br>Wealth Maximization<br>Interface of Financial Policy and Strategic Management<br>Relationship of Finance to Economics and Accounting<br>Role of Financial Manager                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>2</b> | <b>Capital Budgeting – Project Planning &amp; Risk Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          | Introduction - Capital Budgeting Process, Project Classification and Investment Criteria.<br>Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)<br>Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems<br>Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.                                                                                                                                                                                                                                                                    |
| <b>3</b> | <b>Capital Structure Theories and Dividend Decisions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          | Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure<br>Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.<br>Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects.<br>Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>4</b> | <b>Mutual Fund and Bond Valuation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|          | Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses in India.<br>Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds , Balance Funds , Fixed Term Plan Debt Funds and SIP.<br>Calculations of NAV, Entry Load and Exit Load.<br>Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.) |
| <b>5</b> | <b>Credit Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|          | Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables ie Receivables Management, Ageing Schedule and Credit Management in India                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



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

**1. Elective Courses (EC)**

**3. Taxation – IV (Indirect Taxes – II)**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                            | <b>No. of Lectures</b> |
|----------------|-------------------------------------------|------------------------|
| 01             | Introduction to Indirect Taxation and GST | 10                     |
| 02             | Levy and Collection of GST                | 08                     |
| 03             | Concept of Supply                         | 08                     |
| 04             | Documentation                             | 08                     |
| 05             | Input Tax Credit and Computation of GST   | 20                     |
| 06             | Registration                              | 06                     |
| <b>Total</b>   |                                           | <b>60</b>              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Indirect Taxation and GST</b><br>Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)<br><b>Introduction to GST</b> – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST.<br><b>GST Council and GST Network</b><br><b>Definitions</b> under CGST Act |
| 2       | <b>Levy and Collection of GST</b><br>Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 3       | <b>Concept of Supply</b><br>Taxable Event Supply<br>Place of Supply<br>Time of Supply<br>Value of Supply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4       | <b>Documentation</b><br>Tax Invoices, Credit and Debit notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 5       | <b>Input Tax Credit and Computation of GST</b><br>Eligibility and conditions for taking Input Tax Credit<br>Apportionment of credit & Blocked credits<br>Credit in special circumstances<br>Computation of GST under Inter State supplies and Intra State Supplies                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 6       | <b>Registration</b><br><b>Registration</b> – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration,, Amendment, Cancellation and Revocation of Registration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |



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

**1. Elective Courses (EC)**

**6. Management- II (Management Applications)**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>            | <b>No. of Lectures</b> |
|----------------|---------------------------|------------------------|
| 01             | Marketing Management      | 15                     |
| 02             | Production Management     | 15                     |
| 03             | Human Resource Management | 15                     |
| 04             | Financial Management      | 15                     |
| <b>Total</b>   |                           | <b>60</b>              |

| Sr. No.  | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Marketing Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          | Meaning and Definition of Marketing – 4 Ps of Marketing, Importance<br>Product Management – Meaning & Definition – Product Development Strategies, Product life cycle, Branding- Meaning, Factors influencing branding<br>Price Management – Meaning and Definition – Factors affecting pricing decisions, Pricing Strategies<br>Place (Distribution) Management – Meaning and Definition – Factors Governing Distribution Decisions – Types of Distribution Channels<br>Promotion Management – Meaning – Promotion Strategies, Integrated marketing communication<br>Case studies based on the above topics |
| <b>2</b> | <b>Production Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|          | Meaning and Definition of Production Management – Scope of Production Management, Steps in Production Planning and Control<br>Meaning of Productivity - Measurement of Productivity – Measure to increase Productivity – Productivity Movement in India<br>Meaning and Definition of Quality Management – TQM – Quality Circles – ISO 9000/14000<br>Inventory Management – Meaning and Methods<br>Case studies based on the above topics                                                                                                                                                                     |
| <b>3</b> | <b>Human Resource Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|          | Human Resource Management – Meaning, Nature, Functions of Human Resource Management<br>Human Resource Planning- Meaning, Process of Human Resource Planning<br>Human Resource Development- Methods of Developing Human Resource<br>Performance Appraisal – Meaning and Definition – Traditional and Modern Methods of Appraisal<br>Employee retention<br>Leadership- Traits, Styles<br>Motivation- Factors of Motivation, Theories of Motivation- Maslow's Theory, Douglas MacGregor's Theory X and Theory Y<br>Case studies based on the above topics                                                       |
| <b>4</b> | <b>Financial Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|          | Meaning and Definition of Financial Management – Functions of Financial Management<br>Capital Budgeting- Introduction, Importance and Process<br>Capital Structure- Meaning, Factors affecting Capital Structure<br>Capital Market – Meaning and Constituents – Functions<br>Fundamental Analysis – Technical Analysis - Venture Capital – DEMAT Account - Futures and Options<br>Case studies based on the above topics                                                                                                                                                                                     |



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

**2. Core Courses (CC)**

**1. Financial Accounting - V**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                                                                   | <b>No. of Lectures</b> |
|----------------|--------------------------------------------------------------------------------------------------|------------------------|
| 01             | Underwriting of shares & debentures                                                              | 08                     |
| 02             | Buy-Back of shares                                                                               | 10                     |
| 03             | AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding) | 15                     |
| 04             | Internal Reconstruction                                                                          | 15                     |
| 05             | Liquidation of Companies                                                                         | 10                     |
| <b>Total</b>   |                                                                                                  | <b>60</b>              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Underwriting of shares &amp; debentures</b>                                                                                                                                                                                                                                                                                                                                                      |
|         | Introduction, Underwriting, Underwriting Commission<br>Provision of Companies Act with respect to Payment of underwriting commission<br>Underwriters, Sub-Underwriters, Brokers and Manager to issues<br>Types of underwriting, Abatement Clause<br>Marked, Unmarked and Firm-underwriting applications,<br>Liability of the underwriters in respect of underwriting contract<br>Practical problems |
| 2       | <b>Buy Back of Shares</b>                                                                                                                                                                                                                                                                                                                                                                           |
|         | Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)<br>Practical problems                                                                    |
| 3       | <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.<br>Practical problems                                                                                                                                            |
| 4       | <b>Internal Reconstruction</b>                                                                                                                                                                                                                                                                                                                                                                      |
|         | Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. 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.<br>Practical problems                 |
| 5       | <b>Liquidation of Companies</b>                                                                                                                                                                                                                                                                                                                                                                     |
|         | Meaning of liquidation or winding up<br>Preferential payments<br>Overriding preferential payments<br>Preparation of statement of affairs, deficit / surplus account<br>Liquidator's final statement of account<br>Practical problems                                                                                                                                                                |



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

**2. Core Courses (CC)**

**2. Financial Accounting – VI**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                             | <b>No. of Lectures</b> |
|----------------|------------------------------------------------------------|------------------------|
| 01             | Final Accounts of Banking Company                          | 15                     |
| 02             | Final Accounts of Insurance Company (Excl. Life Insurance) | 15                     |
| 03             | Non – Banking Financial Companies                          | 08                     |
| 04             | Valuation of Goodwill and Shares                           | 12                     |
| 05             | Accounting for Limited Liability Partnership               | 10                     |
| <b>Total</b>   |                                                            | <b>60</b>              |

| Sr. No.  | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Final Accounts of Banking Company</b>                                                                                                                                                                                                                                                                                                                                                                                                   |
|          | Legal provision in Banking Regulation Act, 1949 relating to Accounts.<br>Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.<br>Bill purchase and discounted, rebate of bill discounted.<br>Final Accounts in prescribed form<br>Non – performing assets and Income from non – performing assets.<br>Capital Adequacy<br>Classification of Advances, standard, sub – standard, doubtful and provisioning requirement. |
| <b>2</b> | <b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>                                                                                                                                                                                                                                                                                                                                                                          |
|          | General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance<br>Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS.                                                                                                 |
| <b>3</b> | <b>Non – Banking Financial Companies</b>                                                                                                                                                                                                                                                                                                                                                                                                   |
|          | Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non- performing Assets, Capital Adequacy, Preparation of Financial statement                                                                                                                                                                                |
| <b>4</b> | <b>Valuation of Goodwill and Shares</b>                                                                                                                                                                                                                                                                                                                                                                                                    |
|          | <b>Valuation of Goodwill</b><br>Maintainable Profit method, Super Profit Method<br>Capitalization method, Annuity Method<br><b>Valuation of Shares</b><br>Intrinsic Value Method, Yield method and Fair Value Method                                                                                                                                                                                                                       |
| <b>5</b> | <b>Accounting for Limited Liability Partnership</b>                                                                                                                                                                                                                                                                                                                                                                                        |
|          | Statutory provisions<br>Conversion of partnership business into Limited Liability Partnership<br>Final accounts                                                                                                                                                                                                                                                                                                                            |



**B.Com. (Accounting and Finance) 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><i>Elective Courses (EC)</i></b>                       |           |
| 1,2,3 & 4            | **Any four courses from the following list of the courses | <b>12</b> |
| <b>2</b>             | <b><i>Core Course (CC)</i></b>                            |           |
| ✓ 5                  | Financial Accounting - VII                                | <b>04</b> |
| ✓ 6                  | Project Work                                              | <b>04</b> |
| <b>Total Credits</b> |                                                           | <b>20</b> |

| <b>**List of Elective Courses for Semester VI (Any Four)</b> |                                            |
|--------------------------------------------------------------|--------------------------------------------|
| 01 ✓                                                         | Cost Accounting - IV                       |
| 02 ✓                                                         | Financial Management - III                 |
| 03 ✓                                                         | Taxation - V (Indirect Taxes- III)         |
| 04                                                           | Management Control Systems                 |
| 05                                                           | Security Analysis and Portfolio Management |
| 06 ✓                                                         | Economics Paper – III Indian Economy)      |

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

**1. Elective Courses (EC)**

**1. Cost Accounting - IV**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                                          | <b>No. of Lectures</b> |
|----------------|-------------------------------------------------------------------------|------------------------|
| 01             | Budgeting and Budgetary Control                                         | 15                     |
| 02             | Absorption Costing and Marginal Costing Cost Volume and Profit Analysis | 15                     |
| 03             | Managerial Decision Making                                              | 15                     |
| 04             | Standard Costing and Variance Analysis                                  | 15                     |
| <b>Total</b>   |                                                                         | <b>60</b>              |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Budgeting and Budgetary Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | Meaning & objectives, Advantages and limitations of budgets<br>Functional budgets, fixed and flexible budgets<br>Zero based budgeting, performance budgeting<br><i>Practical problems of preparing flexible budgets and functional budgets</i>                                                                                                                                                                                                                     |
| 2       | <b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <b>Absorption Costing and Marginal Costing</b><br>Meaning of absorption costing,<br>Introduction to marginal costing<br>Distinction between absorption costing and marginal costing<br>Advantages and limitations of marginal costing<br><b>Cost Volume and Profit Analysis</b><br>Break even analysis meaning and graphic presentation<br>Margin of safety<br>Key factor<br><i>Practical problems based on using the marginal costing formulae and key factor</i> |
| 3       | <b>Managerial Decision Making</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | Make or buy<br>Sales mix decisions<br>Exploring new markets<br>Plant shut down decision<br><i>Practical problems</i>                                                                                                                                                                                                                                                                                                                                               |
| 4       | <b>Standard Costing and Variance Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | Preliminaries in installing of a standard cost system<br>Material Cost variance<br>Labour cost variance<br>Variable overhead variances<br>Fixed Overhead variances<br>Sales variances<br>Profit variances<br><i>Practical problems</i>                                                                                                                                                                                                                             |

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

***1. Elective Courses (EC)***

***2. Financial Management - III***

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                        | <b>No. of Lectures</b> |
|----------------|---------------------------------------|------------------------|
| 01             | Business Valuation                    | 05                     |
| 02             | Mergers and Acquisitions              | 15                     |
| 03             | Corporate Restructuring and Takeovers | 15                     |
| 04             | Lease and Hire Purchase Financing     | 15                     |
| 05             | Working Capital financing             | 10                     |
| <b>Total</b>   |                                       | <b>60</b>              |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Business Valuation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | <p>Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value</p> <p>Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.</p>                                                                                          |
| 2       | <b>Mergers and Acquisitions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|         | <p>Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger.</p> <p>Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)</p> |
| 3       | <b>Corporate Restructuring and Takeovers</b>                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | <p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages</p> <p>Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p>                                                                                                                                                                                                                                  |
| 4       | <b>Lease and Hire Purchase Financing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | <p>Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease.</p> <p>Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments.</p> <p>Choice between Leasing and Hire Purchase</p>                                                                                                                                                   |
| 5       | <b>Working Capital financing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|         | <p>Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.</p> <p>Practical Problems based on Factoring and calculations of yield of CP's and CD's</p>                                                                                                                                                                                                                                    |

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

**1. Elective Courses (EC)**

**3. Taxation - Paper V (Indirect Taxes – III)**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                          | <b>No. of Lectures</b> |
|----------------|-----------------------------------------|------------------------|
| 01             | Payment of Tax and Refunds              | 08                     |
| 02             | Returns                                 | 08                     |
| 03             | Accounts, Audit, Assessment and Records | 08                     |
| 04             | Custom Act - I                          | 12                     |
| 05             | Custom Act - II                         | 12                     |
| 06             | Foreign Trade Policy                    | 12                     |
| <b>Total</b>   |                                         | <b>60</b>              |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Payment of Tax and Refunds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS<br>Refund of tax, Refund in certain cases, Interest on delayed refunds                                                                                                                                                                                                                                                                                                         |
| 2       | <b>Returns</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|         | Types of Returns and Provisions relating to filing of Returns                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3       | <b>Accounts, Audit, Assessment and Records</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |
|         | Accounts and other records, Period of retention of accounts, Electronic Way Bill<br>Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non-filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.                                                                                                                                                  |
| 4       | <b>Custom Act - I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|         | Introduction to customs law including Constitutional aspects<br>Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty<br>Types of customs duties<br>Classification and valuation of imported and export goods                                                                                                  |
| 5       | <b>Custom Act - II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|         | Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores<br>Provisions relating to coastal goods and vessels carrying coastal goods<br>Warehousing and Drawback                                                                                                                                                                                              |
| 6       | <b>Foreign Trade Policy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP.<br>Provision related to import and export of goods<br>Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme. |

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

**1. Elective Courses (EC)**

**6. Economics Paper – III (Indian Economy)**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                     | <b>No. of Lectures</b> |
|----------------|------------------------------------|------------------------|
| 01             | Introduction Agricultural Sector   | 15                     |
| 02             | Industrial Sector                  | 15                     |
| 03             | Service Sector and External Sector | 15                     |
| 04             | Money and Banking                  | 15                     |
| <b>Total</b>   |                                    | <b>60</b>              |



| Sr. No.  | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                          |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction Agricultural Sector</b>                                                                                                                                                                                                                                                                                                                                                                  |
|          | <p>Introduction</p> <p>Demographic features- Poverty, Income inequality and Unemployment</p> <p>Urbanization and its effects</p> <p>Agricultural Sector</p> <p>Institutional Structure- Land reforms in India</p> <p>Technological changes in agriculture</p> <p>Agricultural pricing and agricultural finance</p> <p>Agricultural marketing</p> <p>National agricultural policy</p>                     |
| <b>2</b> | <b>Industrial Sector</b>                                                                                                                                                                                                                                                                                                                                                                                 |
|          | <p>Growth and pattern of industrialization</p> <p>Industrial Policy of 1991. Public sector enterprises and disinvestment policy</p> <p>Small scale sector- problems and prospects</p>                                                                                                                                                                                                                    |
| <b>3</b> | <b>Service Sector and External Sector</b>                                                                                                                                                                                                                                                                                                                                                                |
|          | <p>Service Sector</p> <p>Nature and scope of service industry</p> <p>Recent trends in Banking industry, Insurance Industry, Healthcare Industry and Tourism Industry</p> <p>External Sector</p> <p>Structure and directions of Foreign trade</p> <p>India's Balance of payments since 1991</p> <p>FDI, foreign capital and transnational companies in India. Role and impact of SAARC, ASEAN and WTO</p> |
| <b>4</b> | <b>Money and Banking</b>                                                                                                                                                                                                                                                                                                                                                                                 |
|          | <p>Money market and its features</p> <p>Monetary policy of RBI</p> <p>Progress of commercial banking in India</p> <p>Development of capital markets</p> <p>SEBI and its functions</p>                                                                                                                                                                                                                    |

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

**2. Core Courses (EC)**

**1. Financial Accounting – VII**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                                                                                               | <b>No. of Lectures</b> |
|----------------|--------------------------------------------------------------------------------------------------------------|------------------------|
| 01             | Final Account for Electricity Company                                                                        | 15                     |
| 02             | Final Accounts for Co-Operative Society:<br>(Co-Operative Housing Society and Consumer Co-Operative Society) | 15                     |
| 03             | Investment Accounting (w.r.t. Accounting Standard - 13)                                                      | 10                     |
| 04             | Mutual Fund                                                                                                  | 08                     |
| 05             | Introduction to IFRS and Indian Accounting Standards                                                         | 12                     |
| <b>Total</b>   |                                                                                                              | <b>60</b>              |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Final Account for Electricity Company</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <p>Final Accounts as per Double Account System</p> <ul style="list-style-type: none"> <li>• Final Accounts as per Electricity Rules</li> <li>• Receipt &amp; Expenditure on Capital Account</li> <li>• General Balance Sheet</li> <li>• Contingency Reserve</li> </ul> <p>Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus<br/>Replacement of Assets<br/>Simple practical problems</p>                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2       | <b>Final Accounts for Co-Operative Society<br/>(Co-Operative Housing Society and Consumer Co-Operative Society)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|         | <p>Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds<br/>Format of Final Accounts – Form N<br/>Simple practical problems on preparation of final accounts of a Co-Operative housing society &amp; Consumer Co-Operative Society</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 3       | <b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|         | <p>For shares (variable income bearing securities)<br/>For debentures/Preference. shares (fixed income bearing securities)<br/>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).<br/>Columnar format for investment account.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 4       | <b>Mutual Fund</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | <p>Introduction, Historical Background SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, , FOF Scheme, Load or No-Load Scheme, Investment Valuation norms, Pricing of units, Contents of Balance sheet and revenue Account, Evaluation of mutual funds, Disposal of Investments, Recognition of Income, Accounting policies and entries.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 5       | <b>Introduction to IFRS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <p><b>Accounting standards:</b> Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS, Applicability, Interpretation, Scope and compliance of Accounting Standards<br/><b>Indian Accounting standards (Ind AS) :</b><br/>Introduction, Road map, First time adaptation of Indian Accounting Standard, Conceptual framework<br/><b>Comparison of Ind AS, IFRS and AS</b><br/><b>IFRS :</b> Introduction, scope Purpose &amp; Objective of financial statement-its Frame work-its assumption, characteristics, element, recognition &amp; measurement., first time adoption of IFRS<br/>Convergence of Ind-As and IFRS</p> |

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Accounting and Finance)  
Programme  
Second Year  
*Semester III and IV***

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

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

***Board of Studies-in-Accountancy***



**B.Com. (Accounting and Finance) Programme**  
*Under Choice Based Credit, Grading and Semester System*

**Course Structure**

**S.Y.B.Com. (Accounting and Finance)**

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

| No. of Courses       | Semester III                                              | Credits   | No. of Courses       | Semester IV                                                | Cred      |
|----------------------|-----------------------------------------------------------|-----------|----------------------|------------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                              |           | 1                    | <b>Elective Courses (EC)</b>                               |           |
| 1,2 & 3              | *Any three courses from the following list of the courses | 09        | 1,2 & 3              | **Any three courses from the following list of the courses | 09        |
| 2                    | <b>Ability Enhancement Courses (AEC)</b>                  |           | 2                    | <b>Ability Enhancement Courses (AEC)</b>                   |           |
| 2A                   | <b>Ability Enhancement Compulsory Course (AECC)</b>       |           | 2A                   | <b>Ability Enhancement Compulsory Course (AECC)</b>        |           |
| 4                    | Information Technology in Accountancy - I                 | 03        | 4                    | Information Technology in Accountancy - II                 | 03        |
| 2B                   | <b>*Skill Enhancement Courses (SEC)</b>                   |           | 2B                   | <b>**Skill Enhancement Courses (SEC)</b>                   |           |
| 5                    | Any one course from the following list of the courses     | 02        | 5                    | Any one course from the following list of the courses      | 02        |
| 3                    | <b>Core Courses (CC)</b>                                  |           | 3                    | <b>Core Courses (CC)</b>                                   |           |
| 6                    | Business Law (Business Regulatory Framework) - II         | 03        | 6                    | Business Law (Company Law) - III                           | 03        |
| 7                    | Business Economics - II                                   | 03        | 7                    | Research Methodology in Accounting and Finance             | 03        |
| <b>Total Credits</b> |                                                           | <b>20</b> | <b>Total Credits</b> |                                                            | <b>20</b> |

| <b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b> |                                                                   | <b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b> |                                                                   |
|----------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1                                                                          | Foundation Course in Commerce (Financial Market Operations) - III | 1                                                                          | Foundation Course in Management (Introduction to Management) - IV |
| 2                                                                          | Foundation Course- Contemporary Issues- III                       | 2                                                                          | Foundation Course- Contemporary Issues- IV                        |
| 3                                                                          | Foundation Course in NSS - III                                    | 3                                                                          | Foundation Course in NSS - IV                                     |
| 4                                                                          | Foundation Course in NCC - III                                    | 4                                                                          | Foundation Course in NCC - IV                                     |
| 5                                                                          | Foundation Course in Physical Education - III                     | 5                                                                          | Foundation Course in Physical Education - IV                      |

| <b>*List of Elective Courses (EC) for Semester III (Any Three)</b>        |                                                             | <b>**List of Elective Courses (EC) for Semester IV (Any Three)</b> |                                                               |
|---------------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------|
| ✓ 1                                                                       | Financial Accounting (Special Accounting Areas) - III       | ✓ 1                                                                | Financial Accounting (Special Accounting Areas) - IV          |
| ✓ 2                                                                       | Cost Accounting (Methods of Costing) - II                   | ✓ 2                                                                | Management Accounting (Introduction to Management Accounting) |
| 3                                                                         | Auditing (Techniques of Auditing and Audit Procedures) - II | 3                                                                  | Auditing - III *                                              |
| ✓ 4                                                                       | Taxation - II (Direct Taxes Paper- I)                       | ✓ 4                                                                | Taxation - III (Direct Taxes- II)                             |
| 5                                                                         | Principles & Practices of Banking                           | 5                                                                  | Wealth Management                                             |
| <b>Note: Course selected in Semester III will continue in Semester IV</b> |                                                             |                                                                    |                                                               |

**B.Com. (Accounting and Finance) 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><i>Elective Courses (EC)</i></b><br><b><i>*Any three courses from the following list of the courses</i></b> |           |
| 1                    | Financial Accounting (Special Accounting Areas) - III                                                          | 03        |
| 2                    | Cost Accounting (Methods of Costing) - II                                                                      | 03        |
| 3                    | Auditing (Techniques of Auditing and Audit Procedures) - II                                                    | 03        |
| 4                    | Taxation - II (Direct Taxes Paper- I)                                                                          | 03        |
| 5                    | Principles & Practices of Banking                                                                              | 03        |
| <b>2</b>             | <b><i>Ability Enhancement Courses (AEC)</i></b>                                                                |           |
| <b>2A</b>            | <b><i>Ability Enhancement Compulsory Course (AECC)</i></b>                                                     |           |
| 4                    | Information Technology in Accountancy - I                                                                      | 03        |
| <b>2B</b>            | <b><i>*Skill Enhancement Courses (SEC)</i></b>                                                                 |           |
| 5                    | Any one course from the following list of the courses                                                          | 02        |
| <b>3</b>             | <b><i>Core Courses (CC)</i></b>                                                                                |           |
| 6                    | Business Law ( Business Regulatory Framework) II                                                               | 03        |
| 7                    | Business Economics II                                                                                          | 03        |
| <b>Total Credits</b> |                                                                                                                | <b>20</b> |

| <b><i>*List of Skill Enhancement Courses (SEC)</i></b><br><b><i>for Semester III (Any One)</i></b> |                                                                   |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1                                                                                                  | Foundation Course in Commerce (Financial Market Operations) - III |
| 2                                                                                                  | Foundation Course- Contemporary Issues- III                       |
| 3                                                                                                  | Foundation Course in NSS - III                                    |
| 4                                                                                                  | Foundation Course in NCC - III                                    |
| 5                                                                                                  | Foundation Course in Physical Education - III                     |



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

**1. Elective Courses (EC)**

**Financial Accounting (Special Accounting Areas) - III**

**Modules at a Glance**

| Sr. No. | Modules                                                                                                        | No. of Lectures |
|---------|----------------------------------------------------------------------------------------------------------------|-----------------|
| 1       | Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year | 15              |
| 2       | Piecemeal Distribution of Cash                                                                                 | 10              |
| 3       | Amalgamation of Firms                                                                                          | 15              |
| 4       | Conversion / Sale of a Partnership Firm into a Ltd. Company                                                    | 10              |
| 5       | Accounting of Transactions of Foreign Currency                                                                 | 10              |
| Total   |                                                                                                                | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</b><br>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<br>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<br>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<br>Excluding Questions where admission / retirement / death takes place in the same year |
| 2       | <b>Piecemeal Distribution of Cash</b><br>Excess Capital Method only<br>Asset taken over by a partner<br>Treatment of past profits or past losses in the Balance sheet<br>Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual<br>Treatment of secured liabilities<br>Treatment of preferential liabilities like Govt. dues / labour dues etc<br>Excluding: Insolvency of partner and Maximum Loss Method                                                                                                                                                                                                                                                                                                                                                                                  |
| 3       | <b>Amalgamation of Firms</b><br>Realization method only<br>Calculation of purchase consideration<br>Journal/ledger accounts of old firms<br>Preparing Balance sheet of new firm<br>Adjustment of goodwill in the new firm<br>Realignment of capitals in the new firm by current accounts / cash or a combination thereof<br>Excluding : Common transactions between the amalgamating firms                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 4       | <b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b><br>Realisation method only<br>Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.<br>Preparing Balance sheet of new company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 5       | <b>Accounting of Transactions of Foreign Currency</b><br>In relation to purchase and sale of goods, services and assets and loan and credit transactions.<br>Computation and treatment of exchange rate differences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

**Note:** Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.



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

**1. Elective Courses (EC)**

**Cost Accounting (Methods of Costing) – II**

**Modules at a Glance**

| Sr. No. | Modules                                       | No. of Lectures |
|---------|-----------------------------------------------|-----------------|
| 1       | Classification of Costs And Cost Sheets       | 20              |
| 2       | Reconciliation of Cost and Financial Accounts | 10              |
| 3       | Contract Costing                              | 15              |
| 4       | Process Costing                               | 15              |
| Total   |                                               | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                 |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Classification of Costs and Cost Sheet</b>                                                                                                                                                                                                                                                                   |
|         | Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre<br>Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose<br>Problems on preparation of cost sheet & Estimated Cost sheet                                                            |
| 2       | <b>Reconciliation of cost and financial accounts</b>                                                                                                                                                                                                                                                            |
|         | Practical problems based on reconciliation of cost and Financial accounts                                                                                                                                                                                                                                       |
| 3       | <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. Escalation clause, practical problems |
| 4       | <b>Process Costing</b>                                                                                                                                                                                                                                                                                          |
|         | Process loss, Abnormal gains and losses, Joint products and by products.<br>Excluding Equivalent units, Inter-process profit<br>Practical problems Process Costing and joint and by products                                                                                                                    |



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

**1. Elective Courses (EC)**

**Taxation - II (Direct Taxes Paper- I)**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                                                         | <b>No. of Lectures</b> |
|----------------|------------------------------------------------------------------------|------------------------|
| 1              | Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income | 15                     |
| 2              | Heads of Income                                                        | 15                     |
| 3              | Deductions under Chapter VI – A                                        | 15                     |
| 4              | Computation of Total Income                                            | 15                     |
| <b>Total</b>   |                                                                        | <b>60</b>              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income</b><br><b>Definitions u/s – 2 :</b><br>Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer<br><b>Basis of Charge :</b><br>Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income<br><b>Exclusions from Total Income:</b><br>Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.<br><b>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</b> |
| 2       | <b>Heads of Income</b><br><b>Various Heads of Income</b><br><b>Salary Income:</b><br>Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund<br><b>Income From House Property :</b><br>Section 22 – 27, Including Section 2 – Annual Value<br><b>Profits &amp; Gains From Business &amp; Profession :</b><br>Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business<br><b>Capital Gains :</b><br>Section 45, 48, 49, 50, 54 and 55<br><b>Income from Other Sources:</b><br>Section 56 – 59                                                                |
| 3       | <b>Deductions under Chapter VI – A</b><br>80 A- Restriction on claim in Chapter VI- A deductions<br>80 C – Payment of LIC/PF and other eligible investments<br>80CCC – Contribution to certain Pension Fund<br>80D – Medical Insurance Premium<br>80 DD- Maintenance and medical treatment of handicapped dependent<br>80E – Interest on Educational Loan<br>80 TTA- Interest on Saving Bank account<br>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person                                                                                                                                                                                                                                                           |
| 4       | <b>Computation of Total Income</b><br>Computation of Total Income of Individual and HUF with respect to above heads and deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

*Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.*

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

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

**Information Technology in Accountancy - I**

**Modules at a Glance**

| Sr. No. | Modules                                                  | No. of Lectures |
|---------|----------------------------------------------------------|-----------------|
| 1       | Introduction to Computers                                | 10              |
| 2       | Office Productivity Tools                                | 20              |
| 3       | Web                                                      | 10              |
| 4       | Introduction to Internet and other emerging technologies | 10              |
| 5       | Electronic Commerce                                      | 10              |
| Total   |                                                          | 60              |



| No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | <b>Introduction to Computers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     | History of Computers<br>Parts of Computers<br>Hardware: Specifications and Data Storage Management<br>Software: Concept of System Software and Applications<br>Networking: Introduction and types of network topologies                                                                                                                                                                                                                                                                                                                                                                                  |
| 2   | <b>Office Productivity Tools</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     | <b>MS Word:</b> Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up<br><b>MS Excel:</b> Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up<br><b>Power Point:</b> Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up.<br>Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation |
| 3   | <b>Web</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|     | Use of Various Web Browser<br>Information Searching Tools<br>Downloading<br>Create New email ID<br>Sending Data through email<br>Search engine optimisation                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 4   | <b>Introduction to Internet and other emerging technologies</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|     | Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies                                                                                                                                                                                                                                                                                                                                                                              |
| 5   | <b>Electronic Commerce</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|     | Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce<br>Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.                                                    |

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

*2B. Skill Enhancement Courses (SEC)*

*✓ Foundation Course- Contemporary Issues- III*

*Modules at a Glance*

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



### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

| QUESTION NUMBER | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                | MARKS ASSIGNED                                                                                                                                                                                      |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1               | <ol style="list-style-type: none"><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> |
| 2               | Descriptive Question with internal option (A or B) on Module 1                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |
| 3               | Descriptive Question with internal option (A or B) on Module 2                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |
| 4               | Descriptive Question with internal option (A or B) on Module 3                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |
| 5               | Descriptive Question with internal option (A or B) on Module 4                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |

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

**3. Core Courses (CC)**

**Business Law (Business Regulatory Framework) - II**

**Modules at a Glance**

| Sr. No. | Modules                                  | No. of Lectures |
|---------|------------------------------------------|-----------------|
| 1       | The Indian Partnership Act - 1932        | 30              |
| 2       | Limited Liability Partnership Act - 2008 | 10              |
| 3       | Factories Act - 1948                     | 20              |
| Total   |                                          | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>The Indian Partnership Act - 1932</b>                                                                                                                                                                                                                                                                                                                                            |
|         | a) Concept of Partnership<br>- Partnership and Company<br>- Test for determination of existence for partnership<br>- Kinds of partnership<br>b) Registration and effects of non-registration of Partnership<br>c) Rights and Duties of Partners<br>d) Authority and Liability of partners<br>e) Admission, Retirement and Expulsion of Partner<br>f) Dissolution of Partnership     |
| 2       | <b>Limited Liability Partnership Act – 2008</b>                                                                                                                                                                                                                                                                                                                                     |
|         | a) Nature of Limited Liability Partnership<br>b) Incorporation of Limited Liability Partnership<br>c) Extent and Limitation of Liability of Limited Liability Partnership and Partners<br>d) Contributions<br>e) Conversion Into Limited Liability Partnership<br>f) Winding Up and Dissolution                                                                                     |
| 3       | <b>Factories Act – 1948</b>                                                                                                                                                                                                                                                                                                                                                         |
|         | a) Definitions <ul style="list-style-type: none"> <li>• Section 2 (k) – Manufacturing Process,</li> <li>• Section 2 (l) – Workers</li> <li>• Section 2 (m) – Factory</li> </ul> b) Provisions pertaining to <ol style="list-style-type: none"> <li>Health- Section 11 to Section 20</li> <li>Safety- Section 21 to Section 41</li> <li>Welfare- Section 42 to Section 49</li> </ol> |

**Note:** Relevant Law/ Statute/ Rules in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.



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

***3. Core Courses (CC)***

***Business Economics - II***

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                                 | <b>No. of Lectures</b> |
|----------------|------------------------------------------------|------------------------|
| 1              | Overview of Macroeconomics                     | 10                     |
| 2              | Money, prices and Inflation                    | 10                     |
| 3              | Introduction to Public Finance                 | 10                     |
| 4              | Public revenue, Public Expenditure and Debt    | 20                     |
| 5              | Fiscal Management and Financial Administration | 10                     |
| <b>Total</b>   |                                                | <b>60</b>              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Overview of Macroeconomics</b><br><b>Macroeconomics:</b> Meaning, Scope and Importance.<br><b>Circular flow of aggregate income and expenditure</b> and its Importance- closed and open economy models<br><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.<br><b>Trade Cycles:</b> Features and Phases<br><b>Classical Macro economics :</b> Say's law of Markets - Features, Implications and Criticism                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 2       | <b>Money, prices and Inflation</b><br><b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money<br><b>Demand for Money :</b> Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money<br><b>Money and prices :</b> Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach<br><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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3       | <b>Introduction to Public Finance</b><br><b>Meaning and Scope of Public finance.</b><br><b>Major fiscal functions :</b> allocation function, distribution function & stabilization function<br><b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views - the Principle in Practice, Limitations.<br><b>Relation between Efficiency, Markets and Governments</b><br><b>The concept of Public Goods and the role of Government</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 4       | <b>Public revenue, Public Expenditure and Debt</b><br><b>Sources of Public Revenue :</b> tax and non-tax revenues<br><b>Objectives of taxation - Canons of taxation - Types of taxes :</b> direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation<br><b>Shifting of tax burden:</b> Impact and incidence of taxation - Processes- factors influencing incidence of taxation<br><b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.<br><b>Redistributive and Anti – Inflationary nature of taxation</b> and their implications<br><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.<br><b>Significance of Public Expenditure:</b> Social security contributions- Low Income Support and Social Insurance Programmes.<br><b>Public Debt :</b> Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | <b>Fiscal Management and Financial Administration</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ✓ | <p><b>Fiscal Policy:</b> Meaning, Objectives, constituents and Limitations.</p> <p><b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy :</b> Principles of Sound and Functional Finance</p> <p><b>Budget-</b> Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</p> <p><b>Intergovernmental Fiscal Relations :</b> fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</p> |



**B.Com. (Accounting and Finance) 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><i>Elective Courses (EC)</i></b><br>*Any three courses from the following list of the courses |           |
| 1                    | Financial Accounting (Special Accounting Areas) - IV                                             | 03        |
| 2                    | Management Accounting (Introduction to Management Accounting)                                    | 03        |
| 3                    | Auditing - III                                                                                   | 03        |
| ✓ 4                  | Taxation - III (Direct Taxes- II)                                                                | 03        |
| 5                    | Wealth Management                                                                                | 03        |
| <b>2</b>             | <b><i>Ability Enhancement Courses (AEC)</i></b>                                                  |           |
| <b>2A</b>            | <b><i>Ability Enhancement Compulsory Course (AECC)</i></b>                                       |           |
| 4                    | Information Technology in Accountancy - II                                                       | 03        |
| <b>2B</b>            | <b><i>**Skill Enhancement Courses (SEC)</i></b>                                                  |           |
| 5                    | Any one course from the following list of the courses                                            | 02        |
| <b>3</b>             | <b><i>Core Courses (CC)</i></b>                                                                  |           |
| 6                    | Business Law (Company Law) - III                                                                 | 03        |
| 7                    | Research Methodology in Accounting and Finance                                                   | 03        |
| <b>Total Credits</b> |                                                                                                  | <b>20</b> |

| <b><i>**List of Skill Enhancement Courses (SEC)</i></b><br><b><i>for Semester IV (Any One)</i></b> |                                                                   |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1                                                                                                  | Foundation Course in Management (Introduction to Management) - IV |
| 2                                                                                                  | Foundation Course – Contemporary Issues - IV                      |
| 3                                                                                                  | Foundation Course in NSS - IV                                     |
| 4                                                                                                  | Foundation Course in NCC - IV                                     |
| 5                                                                                                  | Foundation Course in Physical Education - IV                      |

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

**1. Elective Courses (EC)**

**Financial Accounting (Special Accounting Areas) - IV**

**Modules at a Glance**

| Sr. No. | Modules                                                      | No. of Lectures |
|---------|--------------------------------------------------------------|-----------------|
| 1       | Preparation of Final Accounts of Companies.                  | 15              |
| 2       | Redemption of Preference Shares                              | 10              |
| 3       | Redemption of Debentures                                     | 15              |
| 4       | Ascertainment and Treatment of Profit Prior to Incorporation | 10              |
| 5       | Foreign Branch                                               | 10              |
| Total   |                                                              | 60              |

| 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>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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>Principles for ascertainment</p> <p>Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 5       | <b>Foreign Branch</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|         | Conversion as per AS 11 and incorporation in HO accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



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

**1. Elective Courses (EC)**

**Management Accounting**  
**(Introduction to Management Accounting)**

**Modules at a Glance**

| Sr. No. | Modules                                      | No. of Lectures |
|---------|----------------------------------------------|-----------------|
| 1       | Introduction to Management Accounting        | 05              |
| 2       | Analysis and Interpretation of Accounts      | 10              |
| 2       | Financial Statement analysis: Ratio analysis | 15              |
| 3       | Cash Flow Analysis                           | 15              |
| 4       | Working Capital Management                   | 15              |
| Total   |                                              | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Management Accounting</b><br>Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 2       | <b>Analysis and Interpretation of Accounts</b><br>a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis<br>b) Trend Analysis.<br>c) Comparative Statement.<br>d) Common Size Statement.<br>NOTE: Practical Problems based on the above (a) to (d)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 3       | <b>Financial Statement analysis: Ratio analysis</b><br>Meaning of financial Statement Analysis, steps, Objective and types of Analysis.<br>Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.<br>Balance Sheet Ratios:<br>i) Current Ratio<br>ii) Liquid Ratio<br>iii) Stock Working Capital Ratio<br>iv) Proprietary Ratio<br>v) Debt Equity Ratio<br>vi) Capital Gearing Ratio<br>Revenue Statement Ratios:<br>i) Gross Profit Ratio<br>ii) Expenses Ratio<br>iii) Operating Ratio<br>iv) Net Profit Ratio<br>v) Net Operating Profit Ratio<br>vi) Stock Turnover Ratio<br>Combined Ratio<br>i) Return on Capital employed (Including Long Term Borrowings)<br>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)<br>iii) Return on Equity Capital<br>iv) Dividend Payout Ratio<br>v) Debt Service Ratio<br>vi) Debtors Turnover<br>vii) Creditors Turnover |
| 4       | <b>Cash Flow Analysis</b><br>Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 5       | <b>Working Capital Management</b><br>A. Concept, Nature of Working Capital , Planning of Working Capital<br>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization<br>C. Operating Cycle Practical Problems                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

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

**1. Elective Courses (EC)**

**Taxation - III (Direct Taxes- II)**

**Modules at a Glance**

| Sr. No. | Modules                                                                                                       | No. of Lectures |
|---------|---------------------------------------------------------------------------------------------------------------|-----------------|
| 1       | Clubbing of Income                                                                                            | 05              |
| 2       | Set Off & Carry Forward of Losses                                                                             | 05              |
| 3       | Computation of Tax liability of Individual & HUF                                                              | 05              |
| 4       | Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax | 15              |
| 5       | Return of Income – Sec 139                                                                                    | 05              |
| 6       | Tax Deduction at Source<br>Advance Tax<br>Interest Payable                                                    | 15              |
| 7       | DTAA U/S 90 & 91                                                                                              | 05              |
| 8       | Tax Planning & Ethics in Taxation                                                                             | 05              |
| Total   |                                                                                                               | 60              |



| Sr. No. | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Clubbing of Income - Section 60 to 65</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2       | <b>Set Off &amp; Carry Forward of Losses</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|         | Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income<br>Sec: 71 – Set Off Loss from One Head against Income of another Head<br>Sec: 71B – Carry Forward & Set off Losses from House Property<br>Sec: 72 – Carry Forward & Set Off of Losses of Business Losses<br>Sec: 73- Losses in Speculation Business<br>Sec: 74- Loss under the head Capital Gains                                                                                                                                                                                                                                                                                                                                                                                         |
| 3       | <b>Computation of Tax liability of Individual &amp; HUF</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 4       | <b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 5       | <b>Return of Income – Sec 139</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6       | <b>Tax Deduction at Source</b><br><b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b><br><b>Interest Payable U/S 234A, 234B, 234C</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | <b>Basic Aspects of Deduction of Taxes at Source</b><br>Sec: 192 – TDS on Salary<br>Sec: 194A – TDS on Interest<br>Sec: 194C – TDS on Contractor<br>Sec: 194H – TDS on Commission<br>Sec: 194I – TDS on Rent<br>Sec: 194J – TDS on Professional Fees<br><b>Advance Tax U/S 207, 208, 209, 210 &amp; 211</b><br>Sec: 207 – Income Liable to Advance Tax<br>Sec: 208 – Liability of Advance Tax<br>Sec: 209 – Computation of Advance Tax<br>Sec: 210 – Payment of Advance Tax by Assessee on His Own Account<br>Sec: 211 – Due Dates of Payment of Advance Tax<br><b>Interest Payable U/S 234A, 234B, 234C</b><br>Sec: 234A – Interest for default in furnishing return of income<br>Sec: 234B – Interest for default in payment of advance tax<br>Sec: 234C – Interest for deferment of advance tax |
| 7       | <b>DTAA U/S 90 &amp; 91</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 8       | <b>Tax Planning &amp; Ethics in Taxation – Basic Concepts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

**Note:**

1. Relevant Law / Statute in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.
2. The syllabus is restricted to study of particular section/s, specifically mentioned rules and notifications only.

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

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

**Information Technology in Accountancy - II**

**Modules at a Glance**

| Sr. No. | Modules                                        | No. of Lectures |
|---------|------------------------------------------------|-----------------|
| 1       | Business Process                               | 15              |
| 2       | Computerized accounting system                 | 20              |
| 3       | Concept of MIS Reports in Computer Environment | 15              |
| 4       | IT and Auditing                                | 10              |
| Total   |                                                | 60              |

Sr. No.

Modules / Units

1

**Business Process**

Introduction, Definition and Meaning of business process  
 Flow of business process for accounting, purchase, sales and finance  
 Classification of business processes  
 Introduction, Definition and Meaning of Business Process Management  
 Principles and practices of Business Process Management  
 Business Process Management life cycle  
 Theories of Business Management Process  
 Implementation of Business process Management – need, key factors and importance  
 Automation of business Processes – benefits, risks, challenges  
 Accounting systems automation  
 IT and Business Process Management  
 Information systems – Meaning, Use of IT in accountancy

2

**Computerized accounting system**

Introduction and meaning  
 Uses and Benefits  
 Role  
 Need and requirements of computerized accounting  
 Basic requirements of computerized accounting system  
 Limitations of computerized accounting system  
 Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.  
 Accounting Software  
 Introduction and meaning  
 Advantages of accounting software  
 Uses of Accounting software  
 Various accounting softwares  
 Accounting software TALLY – Accounting and reports

3

**Concept of MIS Reports in Computer Environment**

Introduction  
 Concept of MIS  
 Need for MIS  
 Characteristic of MIS  
 Outputs of MIS  
 Role of MIS  
 Guidelines for Developing MIS reports  
 Functional Aspects of the MIS;  
 Problems in MIS  
 Knowledge required for studying MIS  
 MIS and Computer

4

**IT and Auditing**

Need and importance of IT in auditing  
 Auditing in IT environment



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Business Process</b><br>Introduction, Definition and Meaning of business process<br>Flow of business process for accounting, purchase, sales and finance<br>Classification of business processes<br>Introduction, Definition and Meaning of Business Process Management<br>Principles and practices of Business Process Management<br>Business Process Management life cycle<br>Theories of Business Management Process<br>Implementation of Business process Management – need, key factors and importance<br>Automation of business Processes – benefits, risks, challenges<br>Accounting systems automation<br>IT and Business Process Management<br>Information systems – Meaning, Use of IT in accountancy             |
| 2       | <b>Computerized accounting system</b><br>Introduction and meaning<br>Uses and Benefits<br>Role<br>Need and requirements of computerized accounting<br>Basic requirements of computerized accounting system<br>Limitations of computerized accounting system<br>Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.<br>Accounting Software<br>Introduction and meaning<br>Advantages of accounting software<br>Uses of Accounting software<br>Various accounting softwares<br>Accounting software TALLY – Accounting and reports |
| 3       | <b>Concept of MIS Reports in Computer Environment</b><br>Introduction<br>Concept of MIS<br>Need for MIS<br>Characteristic of MIS<br>Outputs of MIS<br>Role of MIS<br>Guidelines for Developing MIS reports<br>Functional Aspects of the MIS:<br>Problems in MIS<br>Knowledge required for studying MIS<br>MIS and Computer                                                                                                                                                                                                                                                                                                                                                                                                     |
| 4       | <b>IT and Auditing</b><br>Need and importance of IT in auditing<br>Auditing in IT environment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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

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

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Significant, Contemporary Rights of Citizens</b></p> <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       | <p><b>Approaches to understanding Ecology</b></p> <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       | <p><b>Science and Technology –II</b></p> <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 Examinations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Insights                                                                                         |
|         | <p><b>Part A. Basic information on competitive examinations- the pattern, eligibility criteria and local examinations</b></p> <ol style="list-style-type: none"> <li>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>Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Insurance sectors, and the National and State Eligibility Tests (NET) for entry into teaching profession.</li> </ol> | <p><b>Competitive Examinations- the pattern, eligibility criteria and local examinations</b></p> |
|         | <p><b>Part B. Soft skills required for competitive examinations- (7 Lectures)</b></p> <ol style="list-style-type: none"> <li>Information on Quantitative Ability, Data Interpretation, Verbal Ability and Reasoning, Creativity and Lateral Thinking</li> <li>Motivation: Concepts and Types of Motivation</li> <li>Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment</li> <li>Time Management: Effective strategies for Time Management</li> <li>Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.</li> </ol>                                           | <p><b>Competitive examinations- (7 Lectures)</b></p>                                             |

## References

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

### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

| QUESTION NUMBER | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                | MARKS ASSIGNED                                                                                                                                                                                      |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1               | <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> |
| 2               | Descriptive Question with internal option (A or B) on Module 1                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |
| 3               | Descriptive Question with internal option (A or B) on Module 2                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |
| 4               | Descriptive Question with internal option (A or B) on Module 3                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |
| 5               | Descriptive Question with internal option (A or B) on Module 4                                                                                                                                                                                                                                                                                             | 15                                                                                                                                                                                                  |



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

**3. Core Courses (CC)**

**Business Law (Company Law) - III**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>               | <b>No. of Lectures</b> |
|----------------|------------------------------|------------------------|
| 1              | Definitions                  | 10                     |
| 2              | Incorporation of companies   | 20                     |
| 3              | Public Offer                 | 10                     |
| 4              | Private Placement            | 10                     |
| 5              | Share Capital and Debentures | 10                     |
| <b>Total</b>   |                              | <b>60</b>              |

| Sr. No. | U \ Modules / Units                      |
|---------|------------------------------------------|
| 1       | Definitions                              |
|         | Section 2                                |
|         | Clause (2) – Accounting Standard         |
|         | Clause (7) – Auditing Standard           |
|         | Clause (13) – Books of Accounts          |
|         | Clause (31) – Deposit                    |
|         | Clause (41) – Financial Year             |
|         | Clause (42) – Foreign Company            |
|         | Clause (47) – Independent Director       |
|         | Clause (48) – Indian Depository Receipts |
|         | Clause (62) – One Person Company         |
|         | Clause (85) – Small Company              |
| 2       | Incorporation of companies               |
|         | Section 3 to Section 20                  |
| 3       | Public Offer                             |
|         | Sections 23, 25 to 28, 33, 35, 39        |
| 4       | Private Placement                        |
|         | Section 42                               |
| 5       | Share Capital and Debentures             |
|         | Sections 43, 46, 47, 52 to 56, 61 to 72  |

**Note:** Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

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

**3. Core Courses (CC)**

**Research Methodology in Accounting and Finance**

**Modules at a Glance**

| <b>Sr. No.</b> | <b>Modules</b>                            | <b>No. of Lectures</b> |
|----------------|-------------------------------------------|------------------------|
| 1              | Introduction to Research                  | 15                     |
| 2              | Research Design in Accounting and Finance | 15                     |
| 3              | Data Collection and Processing            | 15                     |
| 4              | Interpretation and Report Writing         | 15                     |
| <b>Total</b>   |                                           | <b>60</b>              |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Research</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| ✓       | Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection<br>Review of Literature                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 2       | <b>Research Design in Accounting and Finance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | Meaning of Introduction, Need, and Good research design.<br>Hypothesis: Formulation, Sources, Importance and Types<br>Different Research designs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 3       | <b>Data Collection and Processing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|         | Data Collection: Introduction and meaning, types of data<br>Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data<br>Secondary data: Sources and Limitations<br>Factors affecting the choice of method of data collection.<br>Sampling: Significance, Methods, Factors determining sample size<br>Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation<br>Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.<br>Use of computer and internet in data collection and processing |
| 4       | <b>Interpretation and Report Writing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

# University of Mumbai



**B.Com. (Accounting and Finance)  
Programme  
Three Year Integrated Programme -  
Six Semesters  
Course Structure**

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

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

***Board of Studies-in-Accountancy***

**B.Com. (Accounting and Finance) Programme**  
**Under Choice Based Credit, Grading and Semester System**

**Course Structure**

**F.Y.B.Com. (Accounting and Finance)**

*(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>                          |           |
| 1                    | Financial Accounting (Elements of Financial Accounting) - I     | 03        | 1                    | Financial Accounting (Special Accounting Areas) - II  | 03        |
| 2                    | Cost Accounting (Introduction and Element of cost) - I          | 03        | 2                    | Auditing (Introduction and Planning) - I              | 03        |
| 3                    | Financial Management (Introduction to Financial Management) - I | 03        | 3                    | Taxation - I (Indirect Taxes I)                       | 03        |
| <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 Course (AECC)</b>             |           | <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>   |           |
| 4                    | Business Communication - I                                      | 03        | 4                    | Business Communication - II                           | 03        |
| <b>2B</b>            | <b>*Skill Enhancement Courses (SEC)</b>                         |           | <b>2B</b>            | <b>**Skill Enhancement Courses (SEC)</b>              |           |
| 5                    | Any one course from the following list of the courses           | 02        | 5                    | Any one course from the following list of the courses | 02        |
| <b>3</b>             | <b>Core Courses (CC)</b>                                        |           | <b>3</b>             | <b>Core Courses (CC)</b>                              |           |
| 6                    | Commerce (Business Environment) - I                             | 03        | 6                    | Business Law (Business Regulatory Framework) - I      | 03        |
| 7                    | Business Economics - I                                          | 03        | 7                    | Business Mathematics                                  | 03        |
| <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 |

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



# B.Com. (Accounting and Finance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

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

## Semester I

| No. of Courses       | Semester I                                                      | Credits   |
|----------------------|-----------------------------------------------------------------|-----------|
| <b>1</b>             | <b>Elective Courses (EC)</b>                                    |           |
| 1                    | Financial Accounting (Elements of Financial Accounting) - I     | <b>03</b> |
| 2                    | Cost Accounting (Introduction and Element of cost) - I          | <b>03</b> |
| 3                    | Financial Management (Introduction to Financial Management) - I | <b>03</b> |
| <b>2</b>             | <b>Ability Enhancement Courses (AEC)</b>                        |           |
| <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>             |           |
| 4                    | Business Communication - I                                      | <b>03</b> |
| <b>2B</b>            | <b>*Skill Enhancement Courses (SEC)</b>                         |           |
| 5                    | Any one course from the following list of the courses           | <b>02</b> |
| <b>3</b>             | <b>Core Courses (CC)</b>                                        |           |
| 6                    | Commerce (Business Environment) - I                             | <b>03</b> |
| 7                    | Business Economics - I                                          | <b>03</b> |
| <b>Total Credits</b> |                                                                 | <b>20</b> |

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

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

**Elective Courses (EC)**

**1. Financial Accounting -**  
**Elements of Financial Accounting - I**

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Accounting Standards Issued by ICAI and Inventory Valuation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|         | <ul style="list-style-type: none"> <li>• <b>Accounting Standards:</b><br/>Concepts, Benefits, Procedures for Issue of Accounting Standards<br/>Various AS:<br/><b>AS – 1: Disclosure of Accounting Policies</b><br/>(a) Purpose (b) Areas of Policies (c) Disclosure of Policies<br/>(d) Disclosure of Change in Policies (e) Illustrations<br/><b>AS – 2: Valuation of Inventories (Stock)</b><br/>(a) Meaning, Definition (b) Applicability (c) Measurement of Inventory<br/>(d) Disclosure in Final Account (e) Explanation with Illustrations<br/><b>AS – 9: Revenue Recognition</b><br/>(a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods<br/>(d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations</li> <li>• <b>Inventory Valuation</b><br/>Meaning of Inventories<br/>Cost for Inventory Valuation<br/>Inventory Systems : Periodic Inventory System and Perpetual Inventory System<br/>Valuation: Meaning and Importance<br/>Methods of Stock Valuation as per AS – 2:<br/>FIFO and Weighted Average Method<br/>Computation of Valuation of Inventory as on Balance Sheet Date:<br/>If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet</li> </ul> |
| 2       | Final Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | <ul style="list-style-type: none"> <li>• Expenditure<br/>a) Capital (b) Revenue<br/>Receipts<br/>a) Capital (b) Revenue</li> <li>• Adjustments and Closing Entries</li> <li>• Final Accounts of Manufacturing Concerns (Proprietary Firm)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 3       | Departmental Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | Meaning<br>Basis of Allocation of Expenses and Incomes / Receipts<br>Inter Departmental Transfer: At Cost Price and Invoice Price<br>Stock Reserve<br>Departmental Trading and Profit and Loss Account and Balance Sheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4       | Accounting for Hire Purchase                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | Meaning<br>Calculation of Interest<br>Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price<br>Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor<br>(Excluding Default, Repossession and Calculation of Cash Price)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



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

*Elective Courses (EC)*

**2. Cost Accounting -  
Introduction and Elements of Cost - I**

*Modules at a Glance*

| Sr. No. | Modules                         | No. of Lectures |
|---------|---------------------------------|-----------------|
| 1       | Introduction to Cost Accounting | 15              |
| 2       | Material Cost                   | 15              |
| 3       | Labour Cost                     | 15              |
| 4       | Overheads                       | 15              |
| Total   |                                 | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Cost Accounting</b>                                                                                                                                                                                                                                                                                                                                                               |
|         | Evolution<br>Objectives and Scope of Cost Accounting<br>Importance and Advantages of Cost Accounting<br>Difference between Cost Accounting and Financial Accounting<br>Limitations of Financial Accounting<br>Definitions: Cost, Costing and Cost Accounting<br>Classification of Cost on Different Bases<br>Cost Allocation and Apportionment<br>Coding System<br>Essentials of Good Costing System |
| 2       | <b>Material Cost</b>                                                                                                                                                                                                                                                                                                                                                                                 |
|         | Material Cost: The Concept<br>Material Control Procedure<br>Documentation<br>Stock Ledger, Bin Card<br>Stock Levels<br>Economic Order Quantity (EOQ)                                                                                                                                                                                                                                                 |
| 3       | <b>Labour Cost</b>                                                                                                                                                                                                                                                                                                                                                                                   |
|         | Labour Cost: The Concept<br>Composition of Labour Cost<br>Labour Cost Records<br>Overtime / Idle Time / Incentive Schemes                                                                                                                                                                                                                                                                            |
| 4       | <b>Overheads</b>                                                                                                                                                                                                                                                                                                                                                                                     |
|         | Overheads: The Concept<br>Classification of overheads on different bases<br>Apportionment and Absorption of Overheads                                                                                                                                                                                                                                                                                |

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

*Elective Courses (EC)*

**3. Financial Management -  
Introduction to Financial Management - I**

*Modules at a Glance*

| Sr. No. | Modules                              | No. of Lectures |
|---------|--------------------------------------|-----------------|
| 1       | Introduction to Financial Management | 12              |
| 2       | Concepts in Valuation                | 12              |
| 3       | Leverage                             | 12              |
| 4       | Types of Financing                   | 12              |
| 5       | Cost of Capital                      | 12              |
| Total   |                                      | 60              |



| Sr. No.  | Modules / Units                                                                                                                                                                                                            |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Introduction to Financial Management</b>                                                                                                                                                                                |
|          | Introduction<br>Meaning<br>Importance<br>Scope and Objectives<br>Profit vs Value Maximization                                                                                                                              |
| <b>2</b> | <b>Concepts in Valuation</b>                                                                                                                                                                                               |
|          | The Time Value of Money<br>Present Value<br>Internal Rate of Return<br>Bonds Returns<br>The Returns from Stocks<br>Annuity<br>Techniques of Discounting<br>Techniques of Compounding                                       |
| <b>3</b> | <b>Leverage</b>                                                                                                                                                                                                            |
|          | Introduction<br>EBIT & EPS Analysis<br>Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage<br>Relationship between Operating Leverage and Financial Leverage<br>(Including Practical Problems) |
| <b>4</b> | <b>Types of Financing</b>                                                                                                                                                                                                  |
|          | Introduction<br>Needs of Finance and Sources: Long Term, Medium Term, Short Term<br>Long Term Sources of Finance<br>Short Term Sources of Finance                                                                          |
| <b>5</b> | <b>Cost of Capital</b>                                                                                                                                                                                                     |
|          | Introduction<br>Definition and Importance of Cost of Capital<br>Measurement of Cost of Capital<br>WACC<br>(Including Practical Problems)                                                                                   |

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

**Ability Enhancement Courses (AEC)**

**4. Business Communication - I**

**Modules at a Glance**

| Sr. No. | Modules                                      | No. of Lectures |
|---------|----------------------------------------------|-----------------|
| 1       | Theory of Communication                      | 15              |
| 2       | Obstacles to Communication in Business World | 15              |
| 3       | Business Correspondence                      | 15              |
| 4       | Language and Writing Skills                  | 15              |
| Total   |                                              | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Theory of Communication</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback<br/>Emergence of Communication as a key concept in the Corporate and Global world<br/>Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b><br/>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><br/>Methods: Verbal and Nonverbal, Characteristics of Verbal Communication<br/>Characteristics of Non-verbal Communication, Business Etiquette<br/>Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax]<br/>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><br/>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><br/>Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility<br/>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:<br/>Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste,<br/>Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace<br/>Piracy, Insurance, Child Labour</p>                        |
| 3       | <b>Business Correspondence</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <p><b>Theory of Business Letter Writing:</b><br/>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><br/>Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation<br/>[Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | Language and Writing Skills                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|         | <p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b><br/>         Developing an idea, using appropriate linking devices, etc<br/>         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. (Accounting and Finance)**  
**Programme at Semester I**  
**with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course - I**

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                       |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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                                                                                                                                                                                           |



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

***Core Courses (CC)***

**6. Commerce -  
Business Environment - I**

**Modules at a Glance**

| <b>Sr.<br/>No.</b> | <b>Modules</b>               | <b>No. of<br/>Lectures</b> |
|--------------------|------------------------------|----------------------------|
| 1                  | Business and its Environment | 15                         |
| 2                  | Business and Society         | 15                         |
| 3                  | Contemporary Issues          | 15                         |
| 4                  | International Environment    | 15                         |
| <b>Total</b>       |                              | <b>60</b>                  |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Business and its Environment</b>                                                                                                                                                                                                                                                                                                                                                                     |
|         | a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment<br>b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis                                                                                                                                                                                                                       |
| 2       | <b>Business and Society</b>                                                                                                                                                                                                                                                                                                                                                                             |
|         | a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate<br>b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option<br>c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986 |
| 3       | <b>Contemporary Issues</b>                                                                                                                                                                                                                                                                                                                                                                              |
|         | a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit<br>b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit                                                                                                                                                          |
| 4       | <b>International Environment</b>                                                                                                                                                                                                                                                                                                                                                                        |
|         | a) Strategies for going Global: MNCs and TNCs, WTO<br>b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries                                                                                                                                                                                                                                       |

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

*Core Courses (CC)*

**7. Business Economics - I**

*Modules at a Glance*

| Sr. No. | Modules                                                                                                         | No. of Lectures |
|---------|-----------------------------------------------------------------------------------------------------------------|-----------------|
| 1       | Introduction                                                                                                    | 10              |
| 2       | Demand Analysis                                                                                                 | 10              |
| 3       | Supply and Production Decisions and Cost of Production                                                          | 15              |
| 4       | Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition | 15              |
| 5       | Pricing Practices                                                                                               | 10              |
| Total   |                                                                                                                 | 60              |



| 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<br/> 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<br/> <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>                                                                                                                                                                                   |
| 3       | <b>Supply and Production Decisions and Cost of Production</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.</p> <p><b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i></p> |
| 4       | <b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|         | <p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</p> <p><b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising<br/> <i>(topics to be taught using case studies from real life examples)</i></p> <p><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models<br/> <i>(with practical examples)</i></p>                                                                                               |
| 5       | <b>Pricing Practices</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|         | <p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing<br/> <i>(case studies on how pricing methods are used in business world)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                               |

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Innovative Financial Services  
course of  
B.Com. (Accounting and Finance)  
Programme at  
First Year  
*Semester II***

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

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



# B.Com. (Accounting and Finance) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### F.Y.B.Com. (Accounting and Finance)

(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>                                                 |           |
| 1                    | Financial Accounting (Elements of Financial Accounting) - I     | 03        | 1                    | Financial Accounting (Special Accounting Areas) - II                         | 03        |
| 2                    | Cost Accounting (Introduction and Element of cost) - I          | 03        | 2                    | Auditing (Introduction and Planning) - I                                     | 03        |
| 3                    | Financial Management (Introduction to Financial Management) - I | 03        | 3                    | Innovative Financial Services (Revised and to be implemented from 2018-2019) | 03        |
| <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 Course (AECC)</b>             |           | <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>                          |           |
| 4                    | Business Communication - I                                      | 03        | 4                    | Business Communication - II                                                  | 03        |
| <b>2B</b>            | <b>*Skill Enhancement Courses (SEC)</b>                         |           | <b>2B</b>            | <b>**Skill Enhancement Courses (SEC)</b>                                     |           |
| 5                    | Any one course from the following list of the courses           | 02        | 5                    | Any one course from the following list of the courses                        | 02        |
| <b>3</b>             | <b>Core Courses (CC)</b>                                        |           | <b>3</b>             | <b>Core Courses (CC)</b>                                                     |           |
| 6                    | Commerce (Business Environment) - I                             | 03        | 6                    | Business Law (Business Regulatory Framework) - I                             | 03        |
| 7                    | Business Economics - I                                          | 03        | 7                    | Business Mathematics                                                         | 03        |
| <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>  |                                             |                                                                            |                                              |

Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019



**B.Com. (Accounting and Finance) 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>                                                           |           |
| 1                    | Financial Accounting (Special Accounting Areas) - II                                   | 03        |
| 2                    | Auditing (Introduction and Planning) - I                                               | 03        |
| 3                    | Innovative Financial Services<br><i>(Revised and to be implemented from 2018-2019)</i> | 03        |
| <b>2</b>             | <b>Ability Enhancement Courses (AEC)</b>                                               |           |
| <b>2A</b>            | <b>Ability Enhancement Compulsory Course (AECC)</b>                                    |           |
| 4                    | Business Communication - II                                                            | 03        |
| <b>2B</b>            | <b>**Skill Enhancement Courses (SEC)</b>                                               |           |
| 5                    | Any one course from the following list of the courses                                  | 02        |
| <b>3</b>             | <b>Core Courses (CC)</b>                                                               |           |
| 6                    | Business Law (Business Regulatory Framework) - I                                       | 03        |
| 7                    | Business Mathematics                                                                   | 03        |
| <b>Total Credits</b> |                                                                                        | <b>20</b> |

| <b>**List of Skill Enhancement Courses (SEC)<br/>for Semester II (Any One)</b> |                                              |
|--------------------------------------------------------------------------------|----------------------------------------------|
| 1                                                                              | Foundation Course - II                       |
| 2                                                                              | Foundation Course in NSS - II                |
| 3                                                                              | Foundation Course in NCC - II                |
| 4                                                                              | Foundation Course in Physical Education - II |

*Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019*

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

*Elective Courses (EC)*

**1. Financial Accounting -  
Special Accounting Areas - II**

*Modules at a Glance*

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

| Sr. No. | Modules / Units                                                                                                                                                    |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Accounting from Incomplete Records</b>                                                                                                                          |
|         | Introduction<br>Problems on Preparation of Final Accounts of Proprietary Trading Concern<br>(Conversion Method)                                                    |
| 2       | <b>Consignment Accounts</b>                                                                                                                                        |
|         | Accounting for Consignment Transactions<br>Valuation of Stock<br>Invoicing of Goods at Higher Price<br>(Excluding Overriding Commission, Normal / Abnormal Losses) |
| 3       | <b>Branch Accounts</b>                                                                                                                                             |
|         | Meaning / Classification of Branches<br>Accounting for Dependent Branch Not Maintaining Full Books<br>Debtors Method<br>Stock and Debtors Method                   |
| 4       | <b>Fire Insurance Claims</b>                                                                                                                                       |
|         | Computation of Loss of Stock by Fire<br>Ascertainment of Claim as per the Insurance Policy<br>Exclude: Loss of Profit and Consequential Loss                       |



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

**Elective Courses (EC)**

**2. Auditing - ~~audit~~  
Introduction and Planning - I**

**Modules at a Glance**

| Sr. No. | Modules                                      | No. of Lectures |
|---------|----------------------------------------------|-----------------|
| 1       | Introduction to Auditing                     | 15              |
| 2       | Audit Planning, Procedures and Documentation | 15              |
| 3       | Auditing Techniques                          | 15              |
| 4       | Internal Audit                               | 15              |
| Total   |                                              | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Auditing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <ul style="list-style-type: none"> <li>• <b>Basics</b><br/>Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit</li> <li>• <b>Errors and Frauds</b><br/>Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</li> <li>• <b>Principles of Audit</b><br/>Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</li> <li>• <b>Types of Audit</b><br/>Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</li> <li>• <b>Miscellaneous</b><br/>Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair</li> <li>• <b>Accounting Concepts Relevant to Auditing</b><br/>Materiality, Going Concern</li> </ul> |
| 2       | <b>Audit Planning, Procedures and Documentation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|         | <ul style="list-style-type: none"> <li>• <b>Audit Planning</b><br/>Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan</li> <li>• <b>Audit Programme</b><br/>Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach</li> <li>• <b>Audit working Papers</b><br/>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</li> <li>• <b>Audit Notebook</b><br/>Meaning, Structure, Contents, General Information, Current Information and Importance</li> </ul>                                                                                                                                                                                                                                                                                                                                                                               |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3       | <b>Auditing Techniques</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <ul style="list-style-type: none"> <li>• <b>Test Check</b><br/>Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.</li> <li>• <b>Audit Sampling</b><br/>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</li> <li>• <b>Internal Control</b><br/>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</li> <li>• <b>Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b></li> </ul> |
| 4       | <b>Internal Audit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|         | Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit<br>Internal Audit Vs External Audit, Internal Checks Vs Internal Audit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |



***Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester II  
with effect from the Academic Year 2018-2019***

***1. Elective Courses (EC)***

***3. Innovative Financial Services***

***Modules at a Glance***

| SN    | Modules                                        | No. of Lectures |
|-------|------------------------------------------------|-----------------|
| 1     | Introduction to Traditional Financial Services | 15              |
| 2     | Issue Management and Securitization            | 15              |
| 3     | Financial Services and its Mechanism           | 15              |
| 4     | Consumer Finance and Credit Rating             | 15              |
| Total |                                                | 60              |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Introduction to Traditional Financial Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|    | <p><b>a) Financial Services:</b></p> <ul style="list-style-type: none"> <li>• Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework</li> </ul> <p><b>b) Factoring and Forfaiting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems.</li> </ul> <p><b>c) Bill Discounting:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.</li> </ul>                    |
| 2  | <b>Issue Management and Securitization</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|    | <p><b>a) Issue Management and Intermediaries:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue</li> </ul> <p><b>b) Stock Broking:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading ( Cash and Normal) Derivative Trading</li> </ul> <p><b>c) Securitization:</b></p> <ul style="list-style-type: none"> <li>• Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization</li> </ul>                                                                                                                          |
| 3  | <b>Financial Services and its Mechanism</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|    | <p><b>a) Lease and Hire-Purchase:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing.</li> <li>• Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase.</li> </ul> <p><b>b) Housing Finance:</b></p> <ul style="list-style-type: none"> <li>• Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies</li> </ul> |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>c) Venture Capital:</b><br>Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 4  | <b>Consumer Finance and Credit Rating</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|    | <b>a) Consumer Finance:</b> <ul style="list-style-type: none"> <li>• Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance</li> </ul> <b>b) Plastic Money:</b> <ul style="list-style-type: none"> <li>• Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario.</li> <li>• Smart Cards- Features, Types, Security Features and Financial Applications</li> </ul> <b>c) Credit Rating:</b> <ul style="list-style-type: none"> <li>• Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India, Limitations of Rating</li> </ul> |

*Note: Course No. 03 entitled Taxation - I (Indirect Taxes I) Semester II has been substituted to Innovative Financial Services and to be implemented from the Academic Year 2018-2019*



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

*Ability Enhancement Courses (AEC)*

**4. Business Communication - II**

*Modules at a Glance*

| Sr. No. | Modules                     | No. of Lectures |
|---------|-----------------------------|-----------------|
| 1       | Presentation Skills         | 15              |
| 2       | Group Communication         | 15              |
| 3       | Business Correspondence     | 15              |
| 4       | Language and Writing Skills | 15              |
| Total   |                             | 60              |

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

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

**Skill Enhancement Courses (SEC)**

**5. Foundation Course – II**

**Modules at a Glance**

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



| Sr. No | Modules /Units                                                                                                                                                                                                                                                                                                                                                                   |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | <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. (Accounting and Finance)  
Programme at Semester II  
with Effect from the Academic Year 2016-2017***

***Core Courses (CC)***

**6. Business Law -  
Business Regulatory Framework - I**

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>                 | <b>No. of Lectures</b> |
|----------------|--------------------------------|------------------------|
| 1              | Law of Contract 1872           | 15                     |
| 2              | Sale of Goods Act 1930         | 15                     |
| 3              | Negotiable Instrument Act 1881 | 15                     |
| 4              | Consumer Protection Act 1986   | 15                     |
| <b>Total</b>   |                                | <b>60</b>              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Law of Contract 1872</b>                                                                                                                                                                                                                                                                                                                                                                                   |
|         | (a) Nature of Contract<br>(b) Classification of Contracts<br>(c) Offer and Acceptance<br>(d) Capacity of Parties to Contract<br>(e) Free Consents<br>(f) Consideration<br>(g) Legality of Object<br>(h) Agreement Declared Void<br>(i) Performance of Contract<br>(j) Discharge of Contract<br>(k) Remedies for Breach of Contract<br>(l) Indemnity<br>(m) Guarantee<br>(n) Bailment and Pledge<br>(o) Agency |
| 2       | <b>Sale of Goods Act 1930</b>                                                                                                                                                                                                                                                                                                                                                                                 |
|         | (a) Formation of Contract of Sale<br>(b) Goods and their Classifications<br>(c) Price, Conditions and Warranties<br>(d) Transfer of Properties in Goods<br>(e) Performance of Contract of Sales<br>(f) Unpaid Seller and his Rights<br>(g) Sale by Auction<br>(h) Hire Purchase Agreement                                                                                                                     |
| 3       | <b>Negotiable Instrument Act 1881</b>                                                                                                                                                                                                                                                                                                                                                                         |
|         | (a) Definition of Negotiable Instruments<br>(b) Features of Negotiable Instruments<br>(c) Promissory Note<br>(d) Bill of Exchange and Cheque<br>(e) Holder and Holder in due Course<br>(f) Crossing of a Cheque<br>(g) Types of Crossing<br>(h) Dishonour and Discharge of Negotiable Instruments                                                                                                             |
| 4       | <b>Consumer Protection Act 1986</b>                                                                                                                                                                                                                                                                                                                                                                           |
|         | (a) Salient Features<br>(b) Definition of Consumers<br>(c) Deficiency in Service<br>(d) Defects in Goods                                                                                                                                                                                                                                                                                                      |



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

**Core Courses (CC)**

**7. Business Mathematics**

**Modules at a Glance**

| Sr. No. | Modules                          | No. of Lectures |
|---------|----------------------------------|-----------------|
| 1       | Ratio, Proportion and Percentage | 15              |
| 2       | Profit and Loss                  | 15              |
| 3       | Interest and Annuity             | 15              |
| 4       | Shares and Mutual Fund           | 15              |
| Total   |                                  | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Ratio, Proportion and Percentage</b>                                                                                                                                                                                                        |
|         | Ratio- Definition, Continued ratio, Inverse Ratio,<br>Proportion - Continued proportion, Direct proportion, Inverse proportion,<br>Variation - Inverse variation, Joint variation<br>Percentage- Meaning and computation of percentage         |
| 2       | <b>Profit and Loss</b>                                                                                                                                                                                                                         |
|         | Terms and formulae, Trade discount, Cash discount, problems involving cost price, selling price, trade discount, cash discount. Introduction to Commission and brokerage – problems on commission and brokerage                                |
| 3       | <b>Interest and Annuity</b>                                                                                                                                                                                                                    |
|         | Simple interest, compound interest,<br>Equated monthly instalments, reducing balance and flat rate of interest<br>Annuity immediate- present value and future value<br>Stated annual rate and effective annual rate                            |
| 4       | <b>Shares and Mutual Fund</b>                                                                                                                                                                                                                  |
|         | Shares- Concept, face value, market value, dividend, Equity shares, preference shares, bonus shares,<br>Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value |

# University of Mumbai



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

*(To be implemented from Academic Year- 2018-2019)*  
*Board of Studies-in-Business Management, University of Mumbai*



# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

**TYBMS**

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

| No. of Courses       | Semester V                                               | Credits   | No. of Courses       | Semester VI                                               | Credits   |
|----------------------|----------------------------------------------------------|-----------|----------------------|-----------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                             |           | 1                    | <b>Elective Courses (EC)</b>                              |           |
| 1,2,3 & 4            | *Any four courses from the following list of the courses | 12        | 1,2,3 & 4            | **Any four courses from the following list of the courses | 12        |
| 2                    | <b>Core Course (CC)</b>                                  |           | 2                    | <b>Core Course (CC)</b>                                   |           |
| 5                    | Logistics & Supply Chain Management                      | 04        | 5                    | Operation Research                                        | 04        |
| 3                    | <b>Ability Enhancement Course (AEC)</b>                  |           | 3                    | <b>Ability Enhancement Course (AEC)</b>                   |           |
| 6                    | Corporate Communication & Public Relations               | 04        | 6                    | Project Work                                              | 04        |
| <b>Total Credits</b> |                                                          | <b>20</b> | <b>Total Credits</b> |                                                           | <b>20</b> |

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analysing/exploring a real life situation/ difficult problem. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected

| <b>*List of group of Elective Courses(EC)<br/>for Semester V (Any Four)</b>              |                                                        | <b>** List of group of Elective Courses(EC)<br/>for Semester VI (Any Four)</b> |                                      |
|------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------|
| <b>Group A: Finance Electives</b>                                                        |                                                        |                                                                                |                                      |
| 1                                                                                        | Investment Analysis & Portfolio Management             | 1                                                                              | International Finance                |
| 2                                                                                        | Commodity & Derivatives Market                         | 2                                                                              | Innovative Financial Services        |
| 3                                                                                        | Wealth Management                                      | 3                                                                              | Project Management                   |
| 4                                                                                        | Financial Accounting                                   | 4                                                                              | Strategic Financial Management       |
| 5                                                                                        | Risk Management                                        | 5                                                                              | Financing Rural Development          |
| 6                                                                                        | Direct Taxes                                           | 6                                                                              | Indirect Taxes                       |
| <b>Group B:Marketing Electives</b>                                                       |                                                        |                                                                                |                                      |
| 1                                                                                        | Services Marketing                                     | 1                                                                              | Brand Management                     |
| 2                                                                                        | E-Commerce & Digital Marketing                         | 2                                                                              | Retail Management                    |
| 3                                                                                        | Sales & Distribution Management                        | 3                                                                              | International Marketing              |
| 4                                                                                        | Customer Relationship Management                       | 4                                                                              | Media Planning & Management          |
| 5                                                                                        | Industrial Marketing                                   | 5                                                                              | Sports Marketing                     |
| 6                                                                                        | Strategic Marketing Management                         | 6                                                                              | Marketing of Non Profit Organisation |
| <b>Group C: Human Resource Electives</b>                                                 |                                                        |                                                                                |                                      |
| 1                                                                                        | Finance for HR Professionals & Compensation Management | 1                                                                              | HRM in Global Perspective            |
| 2                                                                                        | Strategic Human Resource Management & HR Policies      | 2                                                                              | Organisational Development           |
| 3                                                                                        | Performance Management & Career Planning               | 3                                                                              | HRM in Service Sector Management     |
| 4                                                                                        | Industrial Relations                                   | 4                                                                              | Workforce Diversity                  |
| 5                                                                                        | Talent & Competency Management                         | 5                                                                              | Human Resource Accounting & Audit    |
| 6                                                                                        | Stress Management                                      | 6                                                                              | Indian Ethos in Management           |
| <b>Note: Group selected in Semester III will continue in Semester V &amp;Semester VI</b> |                                                        |                                                                                |                                      |



# Bachelor of Management Studies (BMS) Programme

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

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

## Semester V

| No. of Courses       | Semester V                                                | Credits   |
|----------------------|-----------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                              |           |
| 1,2,3 & 4            | * Any four courses from the following list of the courses | 12        |
| 2                    | <b>Core Course (CC)</b>                                   |           |
| 5                    | Logistics & Supply Chain Management                       | 04        |
| 3                    | <b>Ability Enhancement Course (AEC)</b>                   |           |
| 6                    | Corporate Communication & Public Relations                | 04        |
| <b>Total Credits</b> |                                                           | <b>20</b> |

### **\*List of group of Elective Courses(EC)for Semester V (Any Four)**

#### **Group A: Finance Electives**

- Investment Analysis & Portfolio Management
- Commodity & Derivatives Market
- Wealth Management
- Financial Accounting
- Risk Management
- Direct Taxes

#### **Group B:Marketing Electives**

- Services Marketing
- E-Commerce & Digital Marketing
- Sales & Distribution Management
- Customer Relationship Management
- Industrial Marketing
- Strategic Marketing Management

#### **Group C: Human Resource Electives**

- Finance for HR Professionals & Compensation Management
- Strategic Human Resource Management & HR Policies
- Performance Management & Career Planning
- Industrial Relations
- Talent & Competency Management
- Stress Management



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group B: Marketing Electives**

**1. Service Marketing**

**Modules at a Glance**

| SN    | Modules                                        | No. of Lectures |
|-------|------------------------------------------------|-----------------|
| 1     | Introduction of Services Marketing             | 15              |
| 2     | Key Elements of Services Marketing Mix         | 15              |
| 3     | Managing Quality Aspects of Services Marketing | 15              |
| 4     | Marketing of Services                          | 15              |
| Total |                                                | 60              |

**Objectives**

| SN | Objectives                                                                            |
|----|---------------------------------------------------------------------------------------|
| 1  | To understand distinctive features of services and key elements in services marketing |
| 2  | To provide insight into ways to improve service quality and productivity              |
| 3  | To understand marketing of different services in Indian context                       |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Introduction of Services Marketing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|    | <ul style="list-style-type: none"> <li>• Services Marketing Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services</li> <li>• Role of Services in Modern Economy, Services Marketing Environment</li> <li>• Goods vs Services Marketing, Goods Services Continuum</li> <li>• Consumer Behaviour, Positioning a Service in the Market Place</li> <li>• Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty</li> <li>• Type of Contact: High Contact Services and Low Contact Services</li> <li>• Sensitivity to Customers' Reluctance to Change</li> </ul> |
| 2  | <b>Key Elements of Services Marketing Mix</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|    | <ul style="list-style-type: none"> <li>• The Service Product, Pricing Mix, Promotion &amp; Communication Mix, Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping-Flowcharting</li> <li>• Branding of Services – Problems and Solutions</li> <li>• Options for Service Delivery</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 |
| 3  | <b>Managing Quality Aspects of Services Marketing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|    | <ul style="list-style-type: none"> <li>• Improving Service Quality and Productivity</li> <li>• Service Quality – GAP Model, Benchmarking, Measuring Service Quality -Zone of Tolerance and Improving Service Quality</li> <li>• The SERVQUAL Model</li> <li>• Defining Productivity – Improving Productivity</li> <li>• Demand and Capacity Alignment</li> </ul>                                                                                                                                                                                                                                                                                                                         |
| 4  | <b>Marketing of Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|    | <ul style="list-style-type: none"> <li>• International and Global Strategies in Services Marketing: Services in the Global Economy- Moving from Domestic to Transnational Marketing</li> <li>• Factors Favouring Transnational Strategy</li> <li>• Elements of Transnational Strategy</li> <li>• Recent Trends in Marketing Of Services in: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT and Entertainment Industry</li> <li>• Ethics in Services Marketing: Meaning, Importance, Unethical Practices in Service Sector</li> </ul>                                                                                                                                |

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group B: Marketing Electives**

**2. E-Commerce and Digital Marketing**

**Modules at a Glance**

| SN    | Modules                                                 | No. of Lectures |
|-------|---------------------------------------------------------|-----------------|
| 1     | Introduction to E-commerce                              | 15              |
| 2     | E-Business & Applications                               | 15              |
| 3     | Payment, Security, Privacy & Legal Issues in E-Commerce | 15              |
| 4     | Digital Marketing                                       | 15              |
| Total |                                                         | 60              |

**Objectives**

| SN | Objectives                                                                                                                                     |
|----|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | To understand increasing significance of E-Commerce and its applications in Business and Various Sectors                                       |
| 2  | To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business              |
| 3  | To understand Latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4  | <b>Digital Marketing</b> <ul style="list-style-type: none"> <li>• Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing.</li> <li>• Various Activities of Digital Marketing: Search Engine Optimization, Search Engine Marketing, Content Marketing &amp; Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts &amp; Vodcasts.</li> <li>• Digital Marketing on various Social Media platforms.</li> <li>• Online Advertisement, Online Marketing Research, Online PR</li> <li>• Web Analytics</li> <li>• Promoting Web Traffic</li> <li>• Latest developments and Strategies in Digital Marketing.</li> </ul> |





***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)  
Group B: Marketing Electives***

**3. Sales and Distribution Management**

***Modules at a Glance***

| SN    | Modules                                   | No. of Lectures |
|-------|-------------------------------------------|-----------------|
| 1     | Introduction                              | 15              |
| 2     | Market Analysis and Selling               | 15              |
| 3     | Distribution Channel Management           | 15              |
| 4     | Performance Evaluation, Ethics and Trends | 15              |
| Total |                                           | 60              |

***Objectives***

| SN | Objectives                                                                                                                                                           |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | To develop understanding of the sales & distribution processes in organizations                                                                                      |
| 2  | To get familiarized with concepts, approaches and the practical aspects of the key decision making variables in sales management and distribution channel management |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Introduction</b> <p>a) <b>Sales Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Sales Department, Evolution of Sales Management</li> <li>• Interface of Sales with Other Management Functions</li> <li>• Qualities of a Sales Manager</li> <li>• Sales Management: Meaning, Developments in Sales Management- Effectiveness to Efficiency, Multidisciplinary Approach, Internal Marketing, Increased Use of Internet, CRM, Professionalism in Selling.</li> <li>• Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure</li> </ul> <p>b) <b>Distribution Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels.</li> </ul> <p>c) <b>Integration of Marketing, Sales and Distribution</b></p>                                                                                                                                                                                                                                          |
| 2  | <b>Market Analysis and Selling</b> <p>a) <b>Market Analysis:</b></p> <ul style="list-style-type: none"> <li>• Market Analysis and Sales Forecasting, Methods of Sales Forecasting</li> <li>• Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota</li> <li>• Factors Determining Fixation of Sales Quota</li> <li>• Assigning Territories to Salespeople</li> </ul> <p>b) <b>Selling:</b></p> <ul style="list-style-type: none"> <li>• Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing</li> <li>• Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory</li> <li>• Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill</li> <li>• Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy</li> <li>• Difference Between Consumer Selling and Organizational Selling</li> <li>• Difference Between National Selling and International Selling</li> </ul> |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3  | <b>Distribution Channel Management</b> <ul style="list-style-type: none"> <li>• Management of Distribution Channel – Meaning &amp; Need</li> <li>• Channel Partners- Wholesalers, Distributors and Retailers &amp; their Functions in Distribution Channel, Difference Between a Distributor and a Wholesaler</li> <li>• Choice of Distribution System – Intensive, Selective, Exclusive</li> <li>• Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost</li> <li>• Factors Affecting Effective Management Of Distribution Channels <ul style="list-style-type: none"> <li>▪ Channel Design</li> <li>▪ Channel Policy</li> <li>▪ Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict</li> <li>▪ Resolution of Conflicts: Methods – Kenneth Thomas's Five Styles of Conflict Resolution</li> <li>▪ Motivating Channel Members</li> <li>▪ Selecting Channel Partners</li> <li>▪ Evaluating Channels</li> <li>▪ Channel Control</li> </ul> </li> </ul> |
| 4  | <b>Performance Evaluation, Ethics and Trends</b> <ul style="list-style-type: none"> <li>a) <b>Evaluation &amp; Control of Sales Performance:</b> <ul style="list-style-type: none"> <li>• Sales Performance – Meaning</li> <li>• Methods of Supervision and Control of Sales Force</li> <li>• Sales Performance Evaluation Criteria- Key Result Areas (KRAs)</li> <li>• Sales Performance Review</li> <li>• Sales Management Audit</li> </ul> </li> <li>b) <b>Measuring Distribution Channel Performance:</b> <ul style="list-style-type: none"> <li>• Evaluating Channels- Effectiveness, Efficiency and Equity</li> <li>• Control of Channel – Instruments of Control – Contract or Agreement, Budgets and Reports, Distribution Audit</li> </ul> </li> <li>c) <b>Ethics in Sales Management</b></li> <li>d) <b>New Trends in Sales and Distribution Management</b></li> </ul>                                                                                                                                                                                                             |



***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester V  
with effect from the Academic Year 2018-2019***

***Core Course (CC)***

**5. Logistics and Supply Chain Management**

***Modules at a Glance***

| SN    | Modules                                                                                         | No. of Lectures |
|-------|-------------------------------------------------------------------------------------------------|-----------------|
| 1     | Overview of Logistics and Supply Chain Management                                               | 15              |
| 2     | Elements of Logistics Mix                                                                       | 15              |
| 3     | Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis | 15              |
| 4     | Recent Trends in Logistics and Supply Chain Management                                          | 15              |
| Total |                                                                                                 | 60              |

***Objectives***

| SN | Objectives                                                                                        |
|----|---------------------------------------------------------------------------------------------------|
| 1  | To provide students with basic understanding of concepts of logistics and supply chain management |
| 2  | To introduce students to the key activities performed by the logistics function                   |
| 3  | To provide an insight in to the nature of supply chain, its functions and supply chain systems    |
| 4  | To understand global trends in logistics and supply chain management                              |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Overview of Logistics and Supply Chain Management</b> <ul style="list-style-type: none"> <li>a) <b>Introduction to Logistics Management</b> <ul style="list-style-type: none"> <li>• Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, Inprocess Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics , Reverse Logistics and Green Logistics</li> <li>• Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment</li> </ul> </li> <li>b) <b>Introduction to Supply Chain Management</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration</li> </ul> </li> <li>c) <b>Customer Service: Key Element of Logistics</b> <ul style="list-style-type: none"> <li>• Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers</li> </ul> </li> <li>d) <b>Demand Forecasting</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives ,Approaches to Forecasting, Forecasting Methods, Forecasting Techniques, (Numerical on Simple Moving Average, Weighted Moving Average)</li> </ul> </li> </ul> |
| 2  | <b>Elements of Logistics Mix</b> <ul style="list-style-type: none"> <li>a) <b>Transportation</b> <ul style="list-style-type: none"> <li>• Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation</li> </ul> </li> <li>b) <b>Warehousing</b> <ul style="list-style-type: none"> <li>• Introduction, Warehouse Functionality, Benefits of Warehousing, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Factors affecting Warehousing</li> </ul> </li> <li>c) <b>Materials Handling</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipments used for Materials Handling, Factors affecting Materials Handling Equipments</li> </ul> </li> <li>d) <b>Packaging</b> <ul style="list-style-type: none"> <li>• Introduction, Objectives of Packaging, Functions/Benefits of Packaging, Design Considerations in Packaging, Types of Packaging Material, Packaging Costs</li> </ul> </li> </ul>                                                                                                                                                   |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3  | <b>Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis</b> <ul style="list-style-type: none"> <li>a) <b>Inventory Management</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numericals - EOQ and Reorder levels)</li> </ul> </li> <li>b) <b>Logistics Costing</b> <ul style="list-style-type: none"> <li>• Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing</li> </ul> </li> <li>c) <b>Performance Measurement in Supply Chain</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement, Characteristics of Ideal Measurement System</li> </ul> </li> <li>d) <b>Logistical Network Analysis</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Importance, Scope, RORO/LASH</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 4  | <b>Recent Trends in Logistics and Supply Chain Management</b> <ul style="list-style-type: none"> <li>a) <b>Information Technology in Logistics</b> <ul style="list-style-type: none"> <li>• Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System, Logistical Information Functionality, Information Technology Infrastructure</li> </ul> </li> <li>b) <b>Modern Logistics Infrastructure</b> <ul style="list-style-type: none"> <li>• Golden Quadrilateral, Logistics Parks, Deep Water Ports, Dedicated Freight Corridor, Inland Container Depots/Container Freight Stations, Maritime Logistics, Double Stack Containers/Unit Trains</li> </ul> </li> <li>c) <b>Logistics Outsourcing</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives, Benefits/Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Drawbacks of Outsourcing, Selection of Logistics Service Provider, Outsourcing-Value Proposition</li> </ul> </li> <li>d) <b>Logistics in the Global Environment</b> <ul style="list-style-type: none"> <li>• Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management</li> </ul> </li> </ul> |



**Revised Syllabus of Courses of Bachelor of Management Studies  
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with effect from the Academic Year 2018-2019**

**Ability Enhancement Courses (AEC)**

**6. Corporate Communication & Public Relations**

**Modules at a Glance**

| SN    | Modules                                                             | No. of Lectures |
|-------|---------------------------------------------------------------------|-----------------|
| 1     | Foundation of Corporate Communication                               | 15              |
| 2     | Understanding Public Relations                                      | 15              |
| 3     | Functions of Corporate Communication and Public Relations           | 15              |
| 4     | Emerging Technology in Corporate Communication and Public Relations | 15              |
| Total |                                                                     | 60              |

**Objectives**

| SN | Objectives                                                                                                       |
|----|------------------------------------------------------------------------------------------------------------------|
| 1  | To provide the students with basic understanding of the concepts of corporate communication and public relations |
| 2  | To introduce the various elements of corporate communication and consider their roles in managing organizations  |
| 3  | To examine how various elements of corporate communication must be coordinated to communicate effectively        |
| 4  | To develop critical understanding of the different practices associated with corporate communication             |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Foundation of Corporate Communication</b> <ol style="list-style-type: none"> <li><b>Corporate Communication: Scope and Relevance</b> <ul style="list-style-type: none"> <li>Introduction, Meaning, Scope, Corporate Communication in India, Need/ Relevance of Corporate Communication in Contemporary Scenario</li> </ul> </li> <li><b>Keys concept in Corporate Communication</b> <ul style="list-style-type: none"> <li>Corporate Identity: Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation</li> </ul> </li> <li><b>Ethics and Law in Corporate Communication</b> <ul style="list-style-type: none"> <li>Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI</li> </ul> </li> </ol>                                                                                                                                                                                       |
| 2  | <b>Understanding Public Relations</b> <ol style="list-style-type: none"> <li><b>Fundamental of Public Relations:</b> <ul style="list-style-type: none"> <li>Introduction, Meaning, Essentials of Public Relations, Objectives of Public Relations, Scope of Public Relations, Significance of Public Relations in Business</li> </ul> </li> <li><b>Emergence of Public Relations:</b> <ul style="list-style-type: none"> <li>Tracing Growth of Public Relations, Public Relations in India, Reasons for Emerging International Public Relations</li> </ul> </li> <li><b>Public Relations Environment:</b> <ul style="list-style-type: none"> <li>Introduction, Social and Cultural Issues, Economic Issues, Political Issues, Legal Issues</li> </ul> </li> <li><b>Theories used in Public Relations:</b> <ul style="list-style-type: none"> <li>Systems Theory, Situational Theory, Social Exchange Theory, Diffusion Theory</li> </ul> </li> </ol>                                                                                                                                                                                   |
| 3  | <b>Functions of Corporate Communication and Public Relations</b> <ol style="list-style-type: none"> <li><b>Media Relations:</b> <ul style="list-style-type: none"> <li>Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media Relations, Principles of Good Media Relations</li> </ul> </li> <li><b>Employee Communication:</b> <ul style="list-style-type: none"> <li>Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, Steps in Implementing An Effective Employee Communications Programme, Role of Management in Employee Communications</li> </ul> </li> <li><b>Crisis Communication:</b> <ul style="list-style-type: none"> <li>Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis, Trust Building</li> </ul> </li> <li><b>Financial Communication:</b> <ul style="list-style-type: none"> <li>Introduction, Tracing the Growth of Financial Communication in India, Audiences for Financial Communication, Financial Advertising</li> </ul> </li> </ol> |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4  | <b>Emerging Technology in Corporate Communication and Public Relations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <p>a) <b>Contribution of Technology to Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction, Today's Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication, Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS)</li> </ul> <p>b) <b>Information Technology in Corporate Communication</b></p> <ul style="list-style-type: none"> <li>• Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation</li> </ul> <p>c) <b>Corporate Blogging</b></p> <ul style="list-style-type: none"> <li>• Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog</li> </ul> |



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)  
Group B: Marketing Electives**

**✓ 1. Brand Management**

**Modules at a Glance**

| SN    | Modules                                            | No. of Lectures |
|-------|----------------------------------------------------|-----------------|
| 1     | Introduction to Brand Management                   | 15              |
| 2     | Planning and Implementing Brand Marketing Programs | 15              |
| 3     | Measuring and Interpreting Brand Performance       | 15              |
| 4     | Growing and Sustaining Brand Equity                | 15              |
| Total |                                                    | 60              |

**Objectives**

| SN | Objectives                                                     |
|----|----------------------------------------------------------------|
| 1  | To understand the meaning and significance of Brand Management |
| 2  | To Know how to build, sustain and grow brands                  |
| 3  | To know the various sources of brand equity                    |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Introduction to Brand Management</b><br>a) <b>Introduction to Brand Management:</b> <ul style="list-style-type: none"> <li>• Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis</li> </ul>                                                                                                                                                                                                                                                                                                                                                                          |
| 2  | <b>Planning and Implementing Brand Marketing Programs</b><br>a) <b>Planning and Implementing Brand Marketing Programs:</b> <ul style="list-style-type: none"> <li>• Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements</li> <li>• Integrating Marketing Programs and Activities</li> <li>• Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing</li> <li>• Product Strategy: Perceived Quality and Relationship Marketing</li> <li>• Pricing Strategy: Setting Prices to Build Brand Equity</li> <li>• Channel Strategy: Direct, Indirect Channels</li> <li>• Promotion Strategy: Developing Integrated Marketing Communication Programs</li> <li>• Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.</li> </ul>                   |
| 3  | <b>Measuring and Interpreting Brand Performance</b><br>a) <b>The Brand Value Chain</b><br>b) <b>Measuring Sources of Brand Equity:</b> <ul style="list-style-type: none"> <li>• <b>Qualitative Research Techniques:</b> Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association</li> <li>• <b>Quantitative Research Techniques:</b> Brand Awareness: Recognition, Recall, Brand Image, Brand Responses</li> </ul> c) <b>Young and Rubicam's Brand Asset Valuator</b><br>d) <b>Measuring Outcomes of Brand Equity</b> <ul style="list-style-type: none"> <li>• <b>Comparative Methods:</b> Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis</li> <li>• <b>Holistic Methods:</b> Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand's Brand Valuation Methodology</li> </ul> |



| 4 | Growing and Sustaining Brand Equity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ✓ | <p>a) <b>Designing &amp; Implementing Branding Strategies:</b></p> <ul style="list-style-type: none"> <li>• <b>Brand Architecture:</b> Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy</li> <li>• <b>Brand Hierarchy:</b> Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels</li> <li>• <b>Cause Marketing to Build Brand Equity:</b> Meaning of Cause Marketing, Advantages, Green Marketing</li> </ul> <p>b) <b>Brand Extensions:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity</li> </ul> <p>c) <b>Managing Brands over Time:</b></p> <ul style="list-style-type: none"> <li>• Reinforcing Brands, Revitalising Brands</li> </ul> <p>d) <b>Building Global Customer Based Brand Equity</b></p> |



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
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**Elective Courses (EC)  
Group B: Marketing Electives**

**2. Retail Management**

**Modules at a Glance**

| SN    | Modules                             | No. of Lectures |
|-------|-------------------------------------|-----------------|
| 1     | Retail Management- An overview      | 15              |
| 2     | Retail Consumer and Retail Strategy | 15              |
| 3     | Merchandise Management and Pricing  | 15              |
| 4     | Managing and Sustaining Retail      | 15              |
| Total |                                     | 60              |

**Objectives**

| SN | Objectives                                                                                                                           |
|----|--------------------------------------------------------------------------------------------------------------------------------------|
| 1  | To familiarize the students with retail management concepts and operations                                                           |
| 2  | To provide understanding of retail management and types of retailers                                                                 |
| 3  | To develop an understanding of retail management terminology including merchandize management, store management and retail strategy. |
| 4  | To acquaint the students with legal and ethical aspects of retail management                                                         |
| 5  | To create awareness about emerging trends in retail management                                                                       |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Retail Management- An overview</b> <ul style="list-style-type: none"> <li>a) <b>Retail Management:</b> <ul style="list-style-type: none"> <li>• Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management</li> </ul> </li> <li>b) <b>Retail Formats:</b> <ul style="list-style-type: none"> <li>• Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India, Multichannel Retailing: Meaning and Types, E-tailing: Meaning, Advantages and Limitations</li> </ul> </li> <li>c) <b>Emerging Trends in Retailing</b> <ul style="list-style-type: none"> <li>• Impact of Globalization on Retailing</li> <li>• I.T in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels</li> <li>• FDI in Retailing: Meaning, Need for FDI in Indian Retail Scenario</li> <li>• Franchising: Meaning, Types, Advantages and Limitations, Franchising in India</li> <li>• Green Retailing</li> <li>• Airport Retailing</li> </ul> </li> </ul>                                                                                                                                                                       |
| 2  | <b>Retail Consumer and Retail Strategy</b> <ul style="list-style-type: none"> <li>a) <b>Retail Consumer/Shopper:</b> <ul style="list-style-type: none"> <li>• Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers</li> </ul> </li> <li>b) <b>CRM in Retail:</b> <ul style="list-style-type: none"> <li>• Meaning, Objectives</li> <li>• Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community</li> </ul> </li> <li>c) <b>Retail Strategy:</b> <ul style="list-style-type: none"> <li>• Meaning, Steps in Developing Retail Strategy, Retail Value Chain</li> </ul> </li> <li>d) <b>Store Location Selection:</b> <ul style="list-style-type: none"> <li>• Meaning, Types of Retail Locations, Factors Influencing Store Location</li> </ul> </li> <li>e) <b>HRM in Retail:</b> <ul style="list-style-type: none"> <li>• Meaning, Significance, Functions</li> <li>• Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers and Retail Store Chain/Department Store</li> </ul> </li> </ul> |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3  | <b>Merchandise Management and Pricing</b> <ul style="list-style-type: none"> <li>a) <b>Merchandise Management</b> <ul style="list-style-type: none"> <li>• Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process, Merchandise Category – Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise</li> </ul> </li> <li>b) <b>Buying Function:</b> <ul style="list-style-type: none"> <li>• Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam's Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer</li> </ul> </li> <li>c) <b>Concept of Lifestyle Merchandising</b></li> <li>d) <b>Private Label</b> <ul style="list-style-type: none"> <li>• Meaning, Need and Importance, Private Labels in India</li> </ul> </li> <li>e) <b>Retail Pricing</b> <ul style="list-style-type: none"> <li>• Meaning, Considerations in Setting Retail Pricing</li> <li>• Pricing Strategies: <ul style="list-style-type: none"> <li>High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing</li> </ul> </li> <li>• Variable Pricing and Price Discrimination- Meaning <ul style="list-style-type: none"> <li>Types: <ul style="list-style-type: none"> <li>▪ Individualized Variable Pricing/First Degree Price</li> <li>▪ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing</li> <li>▪ Variable Pricing by Market Segment/ Third Degree Price Discrimination</li> </ul> </li> </ul> </li> </ul> </li> </ul> |
| 4  | <b>Managing and Sustaining Retail</b> <ul style="list-style-type: none"> <li>a) <b>Retail Store Operations:</b> <ul style="list-style-type: none"> <li>• Meaning, Responsibilities of Store Manager, The 5 S's of Retail Operations (Systems, Standards, Stock, Space, Staff)</li> </ul> </li> <li>b) <b>Store Design and Layout:</b> <ul style="list-style-type: none"> <li>• Store Design- Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics</li> <li>• Store Layout- Meaning, Types: Grid, Racetrack, Free Form</li> <li>• Signage and Graphics: Meaning, Significance, Concept of Digital Signage</li> <li>• Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <b>c) Visual Merchandising and Display:</b> <ul style="list-style-type: none"> <li>Visual Merchandising- Meaning, Significance, Tools Used for Visual Merchandising</li> <li>The Concept of Planogram</li> <li>Display- Meaning, Methods of Display, Errors in Creating Display</li> </ul> <b>d) Mall Management</b> <ul style="list-style-type: none"> <li>Meaning and Components: Positioning, Zoning, Promotion and Marketing, Facility Management, Finance Management</li> </ul> <b>e) Legal and Ethical Aspects of Retailing</b> <ul style="list-style-type: none"> <li>Licenses/Permissions Required to Start Retail Store in India</li> <li>Ethical Issues in Retailing</li> </ul> <b>Career Options in Retailing</b> |

***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

***Group B: Marketing Electives***

***3. International Marketing***

***Modules at a Glance***

| SN    | Modules                                                    | No. of Lectures |
|-------|------------------------------------------------------------|-----------------|
| 1     | Introduction to International Marketing & Trade            | 15              |
| 2     | International Marketing Environment and Marketing Research | 15              |
| 3     | International Marketing Mix                                | 15              |
| 4     | Developments in International Marketing                    | 15              |
| Total |                                                            | 60              |

***Objectives***

| SN | Objectives                                                                                                    |
|----|---------------------------------------------------------------------------------------------------------------|
| 1  | To understand International Marketing, its Advantages and Challenges.                                         |
| 2  | To provide an insight on the dynamics of International Marketing Environment.                                 |
| 3  | To understand the relevance of International Marketing Mix decisions and recent developments in Global Market |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Introduction to International Marketing &amp; Trade</b><br><b>a) Introduction of International Marketing:</b> <ul style="list-style-type: none"> <li>Meaning, Features of International Marketing, Need and Drivers of International Marketing, Process of International Marketing, Phases of International Marketing, Benefits of International Marketing, Challenges of International Marketing, Difference between Domestic and International Marketing, Different Orientations of International Marketing : EPRG Framework, Entering International Markets :Exporting, Licensing, Franchising, Mergers and Acquisition, Joint Ventures, Strategic Alliance, Wholly Owned Subsidiaries, Contract Manufacturing and Turnkey Projects, Concept of Globalization</li> </ul> <b>b) Introduction to International Trade:</b> <ul style="list-style-type: none"> <li>Concept of International Trade, Barriers to Trade: Tariff and Non Tariff, Trading Blocs : SAARC, ASEAN, NAFTA, EU, OPEC</li> </ul>                                                                                                                                                                |
| 2  | <b>International Marketing Environment and Marketing Research</b><br><b>a) International Marketing Environment:</b> <ul style="list-style-type: none"> <li>Economic Environment : International Economic Institution (World Bank, IMF, IFC) ,International Economic Integration (Free Trade Agreement, Customs Union, Common Market, Economic Union)</li> <li>Political and Legal Environment: Political System (Democracy, Authoritarianism, Communism), Political Risk, Political Instability, Political Intervention. Legal Systems (Common Law, Civil Law, Theocratic Law), Legal Differences, Anti Dumping Law and Import License.</li> <li>Cultural Environment : Concept , Elements of Culture (Language, Religion, Values and Attitude , Manners and Customs, Aesthetics and Education) , HOFSTEDE's Six Dimension of Culture , Cultural Values ( Individualism v/s Collectivism)</li> </ul> <b>b) Marketing Research:</b> <ul style="list-style-type: none"> <li>Introduction, Need for Conducting International Marketing Research, International Marketing Research Process, Scope of International Marketing Research, IT in Marketing Research</li> </ul> |
| 3  | <b>International Marketing Mix</b><br><b>a) International Product Decision</b> <ul style="list-style-type: none"> <li>International Product Line Decisions, Product Standardization v/s Adaptation Argument, International Product Life Cycle, Role of Packaging and Labelling in International Markets, Branding Decisions in International Markets, International Market Segmentation and Targeting, International Product Positioning</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |



| SN       | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <p><b>b) International Pricing Decision:</b></p> <ul style="list-style-type: none"> <li>• Concept of International Pricing, Objectives of International Pricing, Factors Affecting International Pricing</li> <li>• International Pricing Methods: Cost Based, Demand Based, Competition Based , Value Pricing, Target Return Pricing and Going Rate Pricing</li> <li>• International Pricing Strategies : Skimming Pricing, Penetration Pricing , Predatory Pricing</li> <li>• International Pricing Issues : Gray Market , Counter Trade, Dumping, Transfer Pricing</li> </ul> <p><b>c) International Distribution Decisions</b></p> <ul style="list-style-type: none"> <li>• Concept of International Distribution Channels, Types of International Distribution Channels, Factors Influencing Selection of International Distribution Channel</li> </ul> <p><b>d) International Promotion Decisions</b></p> <ul style="list-style-type: none"> <li>• Concept of International Promotion Decision</li> <li>• Planning International Promotional Campaigns: Steps - Determine the Target Audience, Determine Specific Campaigns, Determine Budget, Determine Message, Determine Campaign Approach and Determine Campaign Effectiveness</li> <li>• Standardization V/S Adaptation of International Promotional Strategies</li> <li>• International Promotional Tools/Elements</li> </ul> |
| <b>4</b> | <b>Developments in International Marketing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|          | <p><b>a) Introduction -Developing International Marketing Plan:</b></p> <ul style="list-style-type: none"> <li>• Preparing International Marketing Plan, Examining International Organisational Design, Controlling International Marketing Operations, Devising International Marketing Plan</li> </ul> <p><b>b) International strategies:</b></p> <ul style="list-style-type: none"> <li>• Need for International Strategies, Types of International Strategies</li> </ul> <p><b>c) International Marketing of Services</b></p> <ul style="list-style-type: none"> <li>• Concept of International Service Marketing, Features of International Service Marketing, Need of International Service Marketing, Drivers of Global Service Marketing, Advantages and Disadvantages of Global Service Marketing, Service Culture</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester VI  
with effect from the Academic Year 2018-2019***

***Elective Courses (EC)  
Group B: Marketing Electives***

***4. Media Planning and Management***

***Modules at a Glance***

| SN    | Modules                              | No. of Lectures |
|-------|--------------------------------------|-----------------|
| 1     | Overview of Media and Media Planning | 15              |
| 2     | Media Mix & Media Strategy           | 15              |
| 3     | Media Budgeting, Buying & Scheduling | 15              |
| 4     | Media Measurement, Evaluation        | 15              |
| Total |                                      | 60              |

***Objectives***

| SN | Objectives                                                                                              |
|----|---------------------------------------------------------------------------------------------------------|
| 1  | To understand Media Planning, Strategy and Management with reference to current business scenario.      |
| 2  | To know the basic characteristics of all media to ensure most effective use of advertising budget.      |
| 3  | To provide an insight on Media Planning, Budgeting, Scheduling and Evaluating the Different Media Buys. |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Overview of Media and Media Planning</b> <p>a) <b>Overview of Media and Media Planning:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Media &amp; Features of Media, Meaning of Media Planning , Scope of Media planning , Media Planning Elements, Role of Media in Business, Media Planning Process, Impact of Marketing Objectives on Media Planning, Factors Influencing Media Planning Decisions, Role and Importance of Media in Consumer Buying Decision, Role of Media Planner, Challenges of Media Planning, Organization Structure of Media Company, Regulatory Framework and Legal Aspects in Media Planning</li> </ul> <p>b) <b>Media Research:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role and Importance</li> <li>• Sources of Media Research : Audit Bureau of Circulation, Press Audits, National Readership Survey/IRS, Businessmen's Readership Survey, TRP, National Television Study, ADMAR Satellite Cable Network Study, Reach and Coverage Study, CLB Listenership Survey</li> </ul>                                                                                                                                                                                                                                                                                                                                                                            |
| 2  | <b>Media Mix and Media Strategy</b> <p>a) <b>Media Mix:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need for Media Mix, Identifying Audience for Mass Media , Factors Affecting Media Mix Decision, Types of Media Mix Decisions: Broad Media Classes, Media Vehicles, Media Units, Deciding Ideal Media Mix</li> </ul> <p>b) <b>Media Choices:</b></p> <ul style="list-style-type: none"> <li>• <b>Print Meaning-</b> Factors Affecting Selection of Print Media Decisions , Types of Print Media, Advantages and Limitations</li> <li>• <b>Television-</b> Meaning, Factors Affecting Selection of Television Media Decisions, Advantages and Limitations</li> <li>• <b>Radio-</b> Meaning, Factors Affecting Selection of Radio Media Decision, Advantages and Limitations</li> <li>• <b>Out of Home (OOH)-</b> Meaning, Types of OOH, Factors Affecting OOH Planning Decision, Advantages and Limitations</li> </ul> <p>c) <b>Emerging Media:</b></p> <ul style="list-style-type: none"> <li>• Online, Mobile, Gaming, In flight, In Store, Interactive Media</li> </ul> <p>d) <b>Media Strategy:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need for Media Strategy, Situation Analysis for Media Strategy and its Components</li> <li>• Steps in Formulating Media Strategies: Defining the Target Group, Market Prioritization, Media Weights, Media Mix, Media Scheduling.</li> </ul> |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3  | <b>Media Budgeting, Buying &amp; Scheduling</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|    | <p>a) <b>Media Budget</b></p> <ul style="list-style-type: none"> <li>• Meaning</li> <li>• Factors to be considered while Framing a Budget: Advertising Task, Competitive Framework, Market Dominance, Market Coverage, Media Cost, Market Task, Pricing ,Frequency of Purchase</li> <li>• Importance of Media Budget.</li> <li>• Methods of Setting Media Budget - Status Quo, Inflation Adjusted, Advertising Sales, Case Rate &amp; Advertising Margin Method, Share of Market, Yardstick Method, Effective Frequency &amp; Reach Method &amp; Margin Analysis ROI Based Approach, Experimental Approach, Break Even Planning.</li> </ul> <p>b) <b>Media Buying:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Media Buyer, Objectives of Media Buying,</li> <li>• Buying Process: Buying Brief, Environmental Analysis, Science and Art of Buying, Benchmarking Buying Plan Presentation Deal Management and Post Buy</li> <li>• Buying brief: Concept &amp; Elements of Buying Brief, Art of Media Buying – Negotiation in Media Buying, Plan Presentation and Client Feedback</li> <li>• Criteria in Media Buying</li> </ul> <p>c) <b>Media Scheduling</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance</li> <li>• Factors Affecting Scheduling: Sales Pattern, Purchase Cycle, Product Availability, Competitive Activity, Marketing Task, Budget Constraints, Target Group.</li> <li>• Scheduling Patterns – Continuity, Flighting, Pulsing</li> <li>• Scheduling Strategies for Creating Impact: Road Block , Day or Day part</li> <li>• Emphasis, Multiple Spotting, Teasers</li> </ul> |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| 4  | <b>Developments in International Marketing</b> <ul style="list-style-type: none"> <li>a) <b>Media Measurement:</b> <ul style="list-style-type: none"> <li>• <b>Basic Metrics:</b> Reach, Cumulative/Frequency Reach, Discrete &amp; Cumulative distribution, Average Opportunity to See (AOTS), Effective frequency/Reach</li> <li>• <b>Television Metrics:</b> Dairy v/s Peoplemeter, TRP, TVR, Program Reach &amp; Time Spent, Stickiness Index, Ad Viewership</li> <li>• <b>Radio Metrics:</b> Arbitron Radio Rating</li> <li>• <b>Print Metrics:</b> Circulation, Average Issue Readership (AIR), Total or Claimed Reader, Sole or Solus reader.</li> <li>• <b>OOH Metrics:</b> Traffic Audit Bureau (TAB)</li> </ul> </li> <li>b) <b>Benchmarking Metrics:</b> <ul style="list-style-type: none"> <li>• Share, Profile, and Selectivity Index</li> </ul> </li> <li>c) <b>Plan Metrics:</b> <ul style="list-style-type: none"> <li>• Gross Rating Points (GRP), Gross Impressions (GI), Share of Voice (SOV).</li> </ul> </li> <li>d) <b>Evaluating Media Buys</b> <ul style="list-style-type: none"> <li>• <b>Evaluating Television Media Buying:</b> Dysfunctional Card Rate, Secondary and Effective Rate, Deal Composition, Cost Per Rating Point(CPRP), Reach Delivered by the Buy, Visibility Spots, Bonus Percentage, Upgrades and Spot Fixing, Sponsorships</li> <li>• <b>Evaluating Print Media Buying:</b> Discount on Rate Card, Negotiated Rate, Cost Per Thousand (CPT), Market Share Incentives, Readership v/s Circulation Track, Growth Incentives, Combination Rate Incentives, Full Page Discounts and Size Upgrades, Discount for Colour Ads, Date Flexibility Incentives, Positioning, Innovations.</li> <li>• <b>Evaluating Other Media Buys:</b> Radio Buys, Outdoor Buys, Cinema Buys, Internet Buys, and Mobile Buys</li> </ul> </li> </ul> |



**Revised Syllabus of Courses of Bachelor of Management Studies  
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**Core Course (CC)**

**5. Operations Research**

**Modules at a Glance**

| SN    | Modules                                                    | No. of Lectures |
|-------|------------------------------------------------------------|-----------------|
| 1     | Introduction to Operations Research and Linear Programming | 15              |
| 2     | Assignment and Transportation Models                       | 15              |
| 3     | Network Analysis                                           | 15              |
| 4     | Job Sequencing and Theory of Games                         | 15              |
| Total |                                                            | 60              |

**Objectives**

| SN | Objectives                                                       |
|----|------------------------------------------------------------------|
| 1  | To help students to understand operations research methodologies |
| 2  | To help students to solve various problems practically           |
| 3  | To make students proficient in case analysis and interpretation  |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <b>Introduction to Operations Research and Linear Programming</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|    | <p>a) <b>Introduction To Operations Research</b></p> <ul style="list-style-type: none"> <li>Operations Research - Definition, Characteristics of OR, OR Techniques, Areas of Application, Limitations of OR.</li> </ul> <p>b) <b>Linear Programming Problems: Introduction and Formulation</b></p> <ul style="list-style-type: none"> <li>Introduction to Linear Programming</li> <li>Applications of LP</li> <li>Components of LP</li> <li>Requirements for Formulation of LP Problem</li> <li>Assumptions Underlying Linear Programming</li> <li>Steps in Solving LP Problems</li> <li>LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints)</li> </ul> <p>c) <b>Linear Programming Problems: Graphical Method</b></p> <ul style="list-style-type: none"> <li>Maximization &amp; Minimization Type Problems. (Max. Z &amp; Min. Z)</li> <li>Two Decision Variables and Maximum Three Constraints Problem</li> <li>Constraints can be "less than or equal to", "greater than or equal to" or a combination of both the types i.e. mixed constraints.</li> <li>Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima.</li> </ul> <p>d) <b>Linear Programming Problems: Simplex Method</b></p> <ul style="list-style-type: none"> <li>Only Maximization Type Problems. (<u>Only Max. Z</u>). No Minimization problems. (No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems.</li> <li>Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations)</li> <li>All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.)</li> <li>Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>Surplus Variable, Artificial Variable and Duality to be covered only at <u>Conceptual</u> level for Theory Questions only and not included in Numerical.</li> <li>Sensitivity Analysis including Profit Range and Capacity Range is not included.</li> </ol> |

| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| 2  | <b>Assignment and Transportation Models</b> <p>a) <b>Assignment Problem – Hungarian Method</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems.</li> <li>• Balanced and Unbalanced Problems.</li> <li>• Prohibited Assignment Problems, Unique or Multiple Optimal Solutions.</li> <li>• Simple Formulation of Assignment Problems.</li> <li>• Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Travelling Salesman Assignment Problem is not included.</li> </ol> <p>b) <b>Transportation Problems</b></p> <ul style="list-style-type: none"> <li>• Maximization &amp; Minimization Type Problems.</li> <li>• Balanced and Unbalanced problems.</li> <li>• Prohibited Transportation Problems, Unique or Multiple Optimal Solutions.</li> <li>• Simple Formulation of Transportation Problems.</li> <li>• <u>Initial Feasible Solution</u> (IFS) by:             <ol style="list-style-type: none"> <li>a. North West Corner Rule (NWCR)</li> <li>b. Least Cost Method (LCM)</li> <li>c. Vogel's Approximation Method (VAM)</li> </ol> </li> <li>• Maximum 5 x 5 Transportation Matrix.</li> <li>• Finding Optimal Solution by <u>Modified Distribution (MODI) Method</u>. (u, v and <math>\Delta</math>)</li> <li>• <u>Maximum Two Iterations</u> (i.e. Maximum Two Loops) after IFS.</li> </ul> <p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Production Scheduling Problem is not included.</li> <li>2. Time Minimization Problem is not included.</li> <li>3. Degeneracy Concept to be covered only at Conceptual Level. Not to be included in Numerical.</li> </ol> |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| 3  | <b>Network Analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <p><b>a) Critical Path Method (CPM)</b></p> <ul style="list-style-type: none"> <li>• Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity,</li> <li>• Construction of a Network Diagram. Node Relationship and Precedence Relationship.</li> <li>• Principles of Constructing Network Diagram.</li> <li>• Use of Dummy Activity</li> <li>• Numerical Consisting of Maximum Ten ( 10) Activities.</li> <li>• Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project Completion Time.</li> <li>• Forward Pass and Backward Pass Methods.</li> <li>• Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float</li> </ul> <p><b>b) Project Crashing</b></p> <ul style="list-style-type: none"> <li>• Meaning of Project Crashing.</li> <li>• Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity.</li> <li>• Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs.</li> <li>• Time – Cost Trade off in Project Crashing.</li> <li>• Optimal (Minimum) Project Cost and Optimal Project Completion Time.</li> <li>• Process of Project Crashing.</li> <li>• Numerical Consisting of Maximum Ten (10) Activities.</li> <li>• Numerical based on Maximum Four (04) Iterations of Crashing</li> </ul> <p><b>c) Program Evaluation and Review Technique (PERT)</b></p> <ul style="list-style-type: none"> <li>• Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b).</li> <li>• Expected Time (te) of an Activity Using Three Time Estimates.</li> <li>• Difference between CPM and PERT.</li> <li>• Numerical Consisting of Maximum Ten (10) Activities.</li> <li>• Construction of PERT Network using te values of all Activities.</li> <li>• Mean (Expected) Project Completion Time.</li> <li>• Standard Deviation and Variance of Activities.</li> <li>• Project Variance and Project Standard Deviation.</li> <li>• 'Prob. Z' Formula.</li> <li>• Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique.</li> <li>• Meaning, Objectives, Importance, Scope, RORO/LASH</li> </ul> |



| SN | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4  | <b>Job Sequencing and Theory of Games</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|    | <p>a) <b>Job Sequencing Problem</b></p> <ul style="list-style-type: none"> <li>• Processing Maximum 9 Jobs through Two Machines only.</li> <li>• Processing Maximum 6 Jobs through Three Machines only.</li> <li>• Calculations of Idle Time, Elapsed Time etc.</li> </ul> <p>b) <b>Theory of Games</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point.</li> <li>• Types of Games.</li> <li>• Numericals based on: <ul style="list-style-type: none"> <li>▪ Two Person Zero Sum Games including strictly determinable and Fair Game - Pure Strategy Games (Saddle Point available). Principles of Dominance method.</li> </ul> </li> </ul> |

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses  
of  
Bachelor of Management Studies  
(BMS) Programme  
Second Year  
*Semester III and IV***

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

*(To be implemented from Academic Year- 2017-2018)*  
*Board of Studies-in-Business Management, University of Mumbai*



# Bachelor of Management Studies (BMS) Programme

## Under Choice Based Credit, Grading and Semester System

### Course Structure

#### SYBMS

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

| No. of Courses       | Semester III                                                      | Credits   | No. of Courses       | Semester IV                                                        | Credits   |
|----------------------|-------------------------------------------------------------------|-----------|----------------------|--------------------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                                      |           | 1                    | <b>Elective Courses (EC)</b>                                       |           |
| 1 & 2                | * Any one group of courses from the following list of the courses | 06        | 1 & 2                | ** Any one group of courses from the following list of the courses | 06        |
| 2                    | <b>Ability Enhancement Courses (AEC)</b>                          |           | 2                    | <b>Ability Enhancement Courses (AEC)</b>                           |           |
| 2A                   | <b>Ability Enhancement Compulsory Courses (AECC)</b>              |           | 2A                   | <b>Ability Enhancement Compulsory Courses (AECC)</b>               |           |
| 3                    | Information Technology in Business Management - I                 | 03        | 3                    | Information Technology in Business Management - II                 | 03        |
| 2B                   | <b>Skill Enhancement Courses (SEC)</b>                            |           | 2B                   | <b>Skill Enhancement Courses (SEC)</b>                             |           |
| 4                    | Foundation Course - III                                           | 02        | 4                    | Foundation course-IV                                               | 02        |
| 3                    | <b>Core Courses (CC)</b>                                          |           | 3                    | <b>Core Courses (CC)</b>                                           |           |
| 5                    | Business Planning & Entrepreneurial Management                    | 03        | 5                    | Business Economics-II                                              | 03        |
| 6                    | Accounting for Managerial Decisions                               | 03        | 6                    | Business Research Methods                                          | 03        |
| 7                    | Strategic Management                                              | 03        | 7                    | Production & Total Quality Management                              | 03        |
| <b>Total Credits</b> |                                                                   | <b>20</b> | <b>Total Credits</b> |                                                                    | <b>20</b> |

| <b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>        |                                                    | <b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b> |                                              |
|-----------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------|
| 1                                                                                 | Foundation Course (Environmental Management) - III | 1                                                                          | Foundation Course (Ethics & Governance) - IV |
| 2                                                                                 | Foundation Course-Contemporary Issues-III          | 2                                                                          | Foundation Course-Contemporary Issues-IV     |
| 3                                                                                 | Foundation Course in NSS - III                     | 3                                                                          | Foundation Course in NSS - IV                |
| 4                                                                                 | Foundation Course in NCC - III                     | 4                                                                          | Foundation Course in NCC - IV                |
| 5                                                                                 | Foundation Course in Physical Education- III       | 5                                                                          | Foundation Course in Physical Education- IV  |
| <b>Note: Course selected in Semester I will continue in Semester III &amp; IV</b> |                                                    |                                                                            |                                              |



| *List of group of Elective Courses(EC)<br>for Semester III (Any two) |                                  | ** List of group of Elective Courses(EC)<br>for Semester IV (Any two) |                                              |
|----------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|
| Group A: Finance Electives (Any Two Courses)                         |                                  |                                                                       |                                              |
| 1                                                                    | Basics of Financial Services     | 1                                                                     | Financial Institutions & Markets             |
| 2                                                                    | Introduction to Cost Accounting  | 2                                                                     | Auditing                                     |
| 3                                                                    | Equity & Debt Market             | 3                                                                     | Strategic Cost Management                    |
| 4                                                                    | Corporate Finance                | 4                                                                     | Corporate Restructuring                      |
| Group B: Marketing Electives (Any Two Courses)                       |                                  |                                                                       |                                              |
| 1                                                                    | Consumer Behaviour ✓             | 1                                                                     | Integrated Marketing Communication ✓         |
| 2                                                                    | Product Innovations Management ✓ | 2                                                                     | Rural Marketing ✓                            |
| 3                                                                    | Advertising ✓                    | 3                                                                     | Event Marketing                              |
| 4                                                                    | Social Marketing                 | 4                                                                     | Tourism Marketing                            |
| Group C: Human Resource Electives (Any Two Courses)                  |                                  |                                                                       |                                              |
| 1                                                                    | Recruitment & Selection          | 1                                                                     | Human Resource Planning & Information System |
| 2                                                                    | Motivation and Leadership        | 2                                                                     | Training & Development in HRM                |
| 3                                                                    | Employees Relations & Welfare    | 3                                                                     | Change Management                            |
| 4                                                                    | Organisation Behaviour & HRM     | 4                                                                     | Conflict & Negotiation                       |
| Note: Group Selected in Semester III will continue in Semester IV.   |                                  |                                                                       |                                              |

# Bachelor of Management Studies (BMS)

## Programme

### Under Choice Based Credit, Grading and Semester System Course Structure

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

## Semester III

| No. of Courses       | Semester III                                                     | Credits   |
|----------------------|------------------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                                     |           |
| 1 & 2                | *Any one group of courses from the following list of the courses | 06        |
| 2                    | <b>Ability Enhancement Courses (AEC)</b>                         |           |
| 2A                   | <b>Ability Enhancement Compulsory Course (AECC)</b>              |           |
| 3                    | Information Technology in Business Management - I                | 03        |
| 2B                   | <b>*Skill Enhancement Courses (SEC)</b>                          |           |
| 4                    | Any one course from the following list of the courses            | 02        |
| 3                    | <b>Core Courses (CC)</b>                                         |           |
| 5                    | Business Planning & Entrepreneurial Management                   | 03        |
| 6                    | Accounting for Managerial Decisions                              | 03        |
| 7                    | Strategic Management                                             | 03        |
| <b>Total Credits</b> |                                                                  | <b>20</b> |

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

|   |                                                    |
|---|----------------------------------------------------|
| 1 | Foundation Course (Environmental Management) - III |
| 2 | Foundation Course-Contemporary Issues-III          |
| 3 | Foundation Course in NSS - III                     |
| 4 | Foundation Course in NCC - III                     |
| 5 | Foundation Course in Physical Education - III      |



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)**  
**Programme at Semester III**  
**with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)**  
**Group B. Marketing Electives**

**1. Consumer Behaviour**

**Modules at a Glance**

| Sr. No.      | Modules                                          | No. of Lectures |
|--------------|--------------------------------------------------|-----------------|
| 1            | Introduction To Consumer Behaviour:              | 14              |
| 2            | Individual- Determinants of Consumer Behaviour   | 16              |
| 3            | Environmental Determinants of Consumer Behaviour | 15              |
| 4            | Consumer decision making models and New Trends   | 15              |
| <b>Total</b> |                                                  | <b>60</b>       |

**Objectives**

| SN | Objectives                                                                                                                                                                                                                                                                                  |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms                                                                                                                            |
| 2  | This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. Students are expected to develop the skill of understanding and analysing consumer information and using it to create consumer- oriented marketing strategies. |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction To Consumer Behaviour:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Consumer Behaviour, Features and Importance</li> <li>• Types of Consumer (Institutional &amp; Retail), Diversity of consumers and their behaviour- Types Of Consumer Behaviour</li> <li>• Profiling the consumer and understanding their needs</li> <li>• Consumer Involvement</li> <li>• Application of Consumer Behaviour knowledge in Marketing</li> <li>• Consumer Decision Making Process and Determinants of Buyer Behaviour, factors affecting each stage, and Need recognition.</li> </ul>                                                                                                                                                                                                                             |
| 2       | <p><b>Individual- Determinants of Consumer Behaviour</b></p> <ul style="list-style-type: none"> <li>• Consumer Needs &amp; Motivation (Theories - Maslow, Mc Clelland).</li> <li>• Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification.</li> <li>• Self Concept – Concept</li> <li>• Consumer Perception</li> <li>• Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude Formation &amp; Change.</li> <li>• Attitude - Concept of attitude</li> </ul>                                                                                                                                                                                                                         |
| 3       | <p><b>Environmental Determinants of Consumer Behaviour</b></p> <ul style="list-style-type: none"> <li>• Family Influences on Buyer Behaviour,</li> <li>• Roles of different members, needs perceived and evaluation rules.</li> <li>• Factors affecting the need of the family, family life cycle stage and size.</li> <li>• Social Class and Influences.</li> <li>• Group Dynamics &amp; Consumer Reference Groups, Social Class &amp; Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process.</li> <li>• Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.</li> </ul> |
| 4       | <p><b>Consumer decision making models and New Trends</b></p> <ul style="list-style-type: none"> <li>• Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making</li> <li>• Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles</li> <li>• E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer, Influences on E-buying</li> </ul>                                                                                                                                                                                                                                                                                                                                                      |

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2. Ability Enhancement Courses (AEC)  
2A.Ability Enhancement Compulsory Course**

**3. Information Technology in Business Management-I**

**Modules at a Glance**

| Sr. No.      | Modules                                  | No. of Lectures |
|--------------|------------------------------------------|-----------------|
| 1            | Introduction to IT Support in Management | 15              |
| 2            | Office Automation using MS-Office        | 15              |
| 3            | Email, Internet and its Applications     | 15              |
| 4            | E-Security                               | 15              |
| <b>Total</b> |                                          | <b>60</b>       |

**Objectives**

| SN | Objectives                                                                                                                                                |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | To learn basic concepts of Information Technology, its support and role in Management, for managers                                                       |
| 2  | Module II comprises of practical hands on training required for office automation. It is expected to have practical sessions of latest MS-Office software |
| 3  | To understand basic concepts of Email, Internet and websites, domains and security therein                                                                |
| 4  | To recognize security aspects of IT in business, highlighting electronic transactions, advanced security features                                         |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p data-bbox="253 738 286 1249"><b>Introduction to IT Support in Management</b></p> <ul style="list-style-type: none"> <li>• <b>Information Technology concepts</b><br/>Concept of Data, Information and Knowledge<br/>Concept of Database</li> <li>• <b>Introduction to Information Systems and its major components.</b><br/>Types and Levels of Information systems.<br/>Main types of IT Support systems<br/>Computer based Information Systems (CBIS) <ul style="list-style-type: none"> <li>▪ Types of CBIS - brief descriptions and their interrelationships/hierarchies</li> <li>▪ Office Automation System(OAS)</li> <li>▪ Transaction Processing System(TPS)</li> <li>▪ Management Information System(MIS)</li> <li>▪ Decision Support Systems (DSS)</li> <li>▪ Executive Information System(EIS)</li> <li>▪ Knowledge based system, Expert system</li> </ul> </li> <li>• <b>Success and Failure of Information Technology.</b><br/>Failures of Nike and AT&amp;T</li> <li>• <b>IT Development Trends.</b><br/>Major areas of IT Applications in Management</li> <li>• <b>Concept of Digital Economy and Digital Organization.</b></li> <li>• <b>IT Resources</b><br/>Open Source Software - Concept and Applications.<br/>Study of Different Operating Systems. (Windows / Linux/ DOS)</li> </ul> |
| 2       | <p data-bbox="1093 826 1126 1241"><b>Office Automation using MS Office</b></p> <ul style="list-style-type: none"> <li>• <b>Learn Word:</b><br/>Creating/Saving of Document<br/>Editing and Formatting Features<br/>Designing a title page, Preparing Index,<br/>Use of SmartArt<br/>Cross Reference, Bookmark and Hyperlink.<br/>Mail Merge Feature.</li> <li>• <b>Spreadsheet application (e.g. MS-Excel/openoffice.org)</b><br/>Creating/Saving and editing spreadsheets<br/>Drawing charts.<br/>Using Basic Functions: text, math &amp; trig, statistical, date &amp; time, database, financial, logical<br/>Using Advanced Functions : Use of VLookup/HLookup<br/>Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation, what-if analysis (using data tables/scenarios), creating sub-totals and grand totals, pivot table/chart, goal seek/solver,</li> <li>• <b>Presentation Software</b><br/>Creating a presentation with minimum 20 slides with a script. Presenting in different views,<br/>Inserting Pictures, Videos, Creating animation effects on them<br/>Slide Transitions, Timed Presentations<br/>Rehearsal of presentation</li> </ul>                                                                                                               |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3       | <p><b>Email, Internet and its Applications</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction to Email</b><br/>Writing professional emails<br/>Creating digitally signed documents.</li> <li>• <b>Use of Outlook : Configuring Outlook, Creating and Managing profile in outlook, Sending and Receiving Emails through outlook</b><br/>Emailing the merged documents.<br/>Introduction to Bulk Email software</li> <li>• <b>Internet</b><br/>Understanding Internet Technology<br/>Concepts of Internet, Intranet, Extranet<br/>Networking Basics, Different types of networks. Concepts (Hubs, Bridges, Routers, IP addresses)<br/>Study of LAN, MAN, WAN</li> <li>• <b>DNS Basics.</b><br/>Domain Name Registration, Hosting Basics.</li> <li>• <b>Emergence of E-commerce and M-Commerce</b><br/>Concept of E-commerce and M-Commerce<br/>Definition of E-commerce and M-Commerce<br/>Business models of e-commerce: models based on transaction party (B2B, B2C, B2G, C2B, C2C, E-Governance)<br/>Models based on revenue models, Electronics Funds Transfer, Electronic Data Interchange.</li> </ul>                                                                                                                                                                                                  |
| 4       | <p><b>E-Security Systems</b></p> <ul style="list-style-type: none"> <li>• <b>Threats to Computer systems and control measures.</b><br/>Types of threats-<br/>Virus, hacking, phishing, spyware, spam, physical threats (fire, flood, earthquake, vandalism)<br/>Threat Management</li> <li>• <b>IT Risk</b><br/>Definition, Measuring IT Risk, Risk Mitigation and Management</li> <li>• <b>Information Systems Security</b></li> <li>• <b>Security on the internet</b><br/>Network and website security risks<br/>Website Hacking and Issues therein.<br/>Security and Email</li> <li>• <b>E-Business Risk Management Issues</b><br/>Firewall concept and component, Benefits of Firewall</li> <li>• <b>Understanding and defining Enterprise wide security framework</b></li> <li>• <b>Information Security Environment in India with respect to real Time Application in Business</b><br/>Types of Real Time Systems, Distinction between Real Time, On – line and Batch Processing System. Real Time Applications viz. Railway / Airway / Hotel Reservation System, ATMs, EDI Transactions - definition, advantages, examples; E-Cash, Security requirements for Safe E-Payments<br/>Security measures in International and Cross Border financial transactions</li> <li>• <b>Threat Hunting Software</b></li> </ul> |

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester III  
with Effect from the Academic Year 2017-2018**

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

**Foundation Course- Contemporary Issues- III**

**Modules at a Glance**

| Sr. No. | Modules                                               | No. of Lectures |
|---------|-------------------------------------------------------|-----------------|
| 1       | Human Rights Provisions, Violations and Redressal     | 12              |
| 2       | Dealing With Environmental Concerns                   | 11              |
| 3       | Science and Technology I                              | 11              |
| 4       | Soft Skills for Effective Interpersonal Communication | 11              |
|         | <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. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>                                                                                                              |
| 2       | <p><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. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>                                                                                                                                         |
| 3       | <p><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. (3 Lectures)</p> <p>B. <b>Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</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. (3 Lectures)</p> <p>D. <b>Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>                              |
| 4       | <p><b>Soft Skills for Effective Interpersonal Communication</b></p> <p><b>Part A</b> (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p> |



### Projects / Assignments (for Internal Assessment)

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

### QUESTION PAPER PATTERN (Semester III)

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

**TOTAL MARKS: 75**

**DURATION: 150 MINUTES**

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

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)**  
**Programme at Semester III**  
**With Effect from the Academic Year 2017-2018**

**3. Core Courses (CC)**

**5. Business Planning & Entrepreneurial Management**

**Modules at a Glance**

| Sr. No. | Modules                                          | No. of Lectures |
|---------|--------------------------------------------------|-----------------|
| 1       | Foundations of Entrepreneurship Development      | 15              |
| 2       | Types & Classification Of Entrepreneurs          | 15              |
| 3       | Entrepreneur Project Development & Business Plan | 15              |
| 4       | Venture Development                              | 15              |
|         | <b>Total</b>                                     | <b>60</b>       |

**Objectives**

| SN | Objectives                                                                                                                                                       |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers.                   |
| 2  | To develop entrepreneurs & to prepare students to take the responsibility of full line of management function of a company with special reference to SME sector. |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Foundations of Entrepreneurship Development:</b></p> <ul style="list-style-type: none"> <li>• <b>Foundations of Entrepreneurship Development:</b><br/>Concept and Need of Entrepreneurship Development<br/>Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities<br/>Characteristics and qualities of entrepreneur</li> <li>• <b>Theories of Entrepreneurship:</b><br/>Innovation Theory by Schumpeter &amp; Imitating Theory of High Achievement by McClelland<br/>X-Efficiency Theory by Leibenstein<br/>Theory of Profit by Knight<br/>Theory of Social change by Everett Hagen</li> <li>• <b>External Influences on Entrepreneurship Development:</b><br/>Socio-Cultural; Political, Economical, Personal:<br/>Role of Entrepreneurial culture in Entrepreneurship Development.</li> </ul> |
| 2       | <p><b>Types &amp; Classification Of Entrepreneurs</b></p> <ul style="list-style-type: none"> <li>• Intrapreneur –Concept and Development of Intrapreneurship</li> <li>• Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group</li> <li>• Social entrepreneurship–concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's.</li> <li>• Entrepreneurial development Program (EDP)– concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&amp;A)</li> </ul>                                                                                                                                                                                                     |
| 3       | <p><b>Entrepreneur Project Development &amp; Business Plan</b></p> <ul style="list-style-type: none"> <li>• Innovation, Invention, Creativity, Business Idea, Opportunities through change.</li> <li>• Idea generation– Sources-Development of product /idea,</li> <li>• Environmental scanning and SWOT analysis</li> <li>• Creating Entrepreneurial Venture-Entrepreneurship Development Cycle</li> <li>• Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan.</li> <li>• Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization &amp; Management, Ownership,</li> <li>• Critical Risk Contingencies of the proposal, Scheduling and milestones.</li> </ul>                                                                                             |
| 4       | <p><b>Venture Development</b></p> <ul style="list-style-type: none"> <li>• Steps involved in starting of Venture</li> <li>• Institutional support to an Entrepreneur</li> <li>• Venture funding, requirements of Capital (Fixed and working)<br/>Sources of finance, problem of Venture set-up and prospects</li> <li>• Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance.</li> <li>• New trends in entrepreneurship</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                    |



***Revised Syllabus of Courses of Bachelor of Management Studies (BMS)***  
***Programme at Semester III***  
***with Effect from the Academic Year 2017-2018***

***3. Core Courses (CC)***

***6. Accounting for Managerial Decisions***

***Modules at a Glance***

| Sr. No.      | Modules                                             | No. of Lectures |
|--------------|-----------------------------------------------------|-----------------|
| 1            | Analysis and Interpretation of Financial statements | 15              |
| 2            | Ratio analysis and Interpretation                   | 15              |
| 3            | Cash flow statement                                 | 15              |
| 4            | Working capital                                     | 15              |
| <b>Total</b> |                                                     | <b>60</b>       |

***Objectives***

| SN | Objectives                                                                                                    |
|----|---------------------------------------------------------------------------------------------------------------|
| 1  | To acquaint management learners with basic accounting fundamentals.                                           |
| 2  | To develop financial analysis skills among learners.                                                          |
| 3  | The course aims at explaining the core concepts of business finance and its importance in managing a business |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Analysis and Interpretation of Financial statements</b> <ul style="list-style-type: none"> <li>Study of balance sheet of limited companies. Study of Manufacturing, Trading, Profit and Loss A/c of Limited Companies</li> <li>Vertical Form of Balance Sheet and Profit &amp; Loss A/c-Trend Analysis, Comparative Statement &amp; Common Size.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 2       | <b>Ratio analysis and Interpretation</b> <ul style="list-style-type: none"> <li><b>Ratio analysis and Interpretation</b>(based on vertical form of financial statements)including conventional and functional classification restricted to: <ul style="list-style-type: none"> <li><b>Balance sheet ratios:</b> Current ratio, Liquid Ratio, Stock Working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio.</li> <li><b>Revenue statement ratios:</b> Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating Profit Ratio, Stock turnover Ratio, Debtors Turnover , Creditors Turnover Ratio</li> <li><b>Combined ratios:</b> Return on capital Employed (including Long term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio,</li> <li><b>Different modes of expressing ratios:-</b>Rate, Ratio, Percentage, Number. Limitations of the use of Ratios.</li> </ul> </li> </ul> |
| 3       | <b>Cash flow statement</b><br>Preparation of cash flow statement(Accounting Standard-3(revised))                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 4       | <b>Working capital</b> <ul style="list-style-type: none"> <li><b>Working capital</b>-Concept, Estimation of requirements in case of Trading &amp; Manufacturing Organizations.</li> <li><b>Receivables management</b>-Meaning &amp; Importance, Credit Policy Variables, methods of Credit Evaluation(Traditional and Numerical- Credit Scoring); Monitoring the Debtors Techniques [DSO, Ageing Schedule]</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



***Revised Syllabus of Courses of Bachelor of Management Studies (BMS)***  
***Programme at Semester III***  
***with Effect from the Academic Year 2017-2018***

**3. Core Courses (CC)**  
**7. Strategic Management**

***Modules at a Glance***

| Sr. No.      | Modules                        | No. of Lectures |
|--------------|--------------------------------|-----------------|
| 1            | Introduction                   | 12              |
| 2            | Strategy Formulation           | 16              |
| 3            | Strategic Implementation       | 18              |
| 4            | Strategic Evaluation & Control | 14              |
| <b>Total</b> |                                | <b>60</b>       |

***Objectives***

| SN | Objectives                                                                                                                                                                                     |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | The objective of this course is to learn the management policies and strategies at every Level to develop conceptual skills in this area as well as their application in the corporate world.  |
| 2  | The focus is to critically examine the management of the entire enterprise from the Top Management view points.                                                                                |
| 3  | This course deals with corporate level Policy & Strategy formulation areas. This course aims to developing conceptual skills in this area as well as their application in the corporate world. |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• <b>Business Policy</b>-Meaning, Nature, Importance</li> <li>• <b>Strategy</b>-Meaning, Definition</li> <li>• <b>Strategic Management</b>-Meaning, Definition, Importance, Strategic management</li> <li>• Process &amp; Levels of Strategy and Concept and importance of Strategic Business Units (SBU's)</li> <li>• <b>Strategic Intent</b>-Mission, Vision, Goals, Objective, Plans</li> </ul> |
| 2       | <p><b>Strategy Formulation</b></p> <ul style="list-style-type: none"> <li>• Environment Analysis and Scanning(SWOT )</li> <li>• Corporate Level Strategy (Stability, Growth, Retrenchment, Integration and Internationalization)</li> <li>• Business Level Strategy(Cost Leadership, Differentiation, Focus)</li> <li>• Functional Level Strategy(R&amp;D, HR, Finance, Marketing, Production)</li> </ul>                                                            |
| 3       | <p><b>Strategic Implementation</b></p> <ul style="list-style-type: none"> <li>• Models of Strategy making.</li> <li>• Strategic Analysis&amp; Choices &amp;Implementation: BCG Matrix, GE 9Cell, Porter's Forces, 7S Frame Work</li> <li>• Implementation: Meaning, Steps and implementation at Project, Process, Structural ,Behavioural ,Functional level.</li> </ul>                                                                                              |
| 4       | <p><b>Strategic Evaluation &amp; Control</b></p> <p><b>Strategic Evaluation &amp; Control</b>– Meaning, Steps of Evaluation &amp; Techniques of Control</p> <p>Synergy: Concept , Types , evaluation of Synergy. Synergy as a Component of Strategy &amp; its Relevance.</p> <p>Change Management– Elementary Concept</p>                                                                                                                                            |

**Bachelor of Management Studies (BMS)**  
**Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

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

**Semester IV**

| No. of Courses       | Semester IV                                                       | Credits   |
|----------------------|-------------------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                                      |           |
| 1& 2                 | * Any one group of courses from the following list of the courses | 06        |
| 2                    | <b>Ability Enhancement Courses (AEC)</b>                          |           |
| 2A                   | <b>Ability Enhancement Compulsory Course (AECC)</b>               |           |
| 3                    | Information Technology in Business Management-II                  | 03        |
| 2B                   | <b>**Skill Enhancement Courses (SEC)</b>                          |           |
| 4                    | Any one course from the following list of the courses             | 02        |
| 3                    | <b>Core Courses (CC)</b>                                          |           |
| 5                    | Business Economics-II                                             | 03        |
| 6                    | Business Research Methods                                         | 03        |
| 7                    | Production & Total Quality Management                             | 03        |
| <b>Total Credits</b> |                                                                   | <b>20</b> |

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

|   |                                               |
|---|-----------------------------------------------|
| 1 | Foundation Course (Ethics & Governance ) - IV |
| 2 | Foundation Course- Contemporary Issues- IV    |
| 3 | Foundation Course in NSS - IV                 |
| 4 | Foundation Course in NCC - IV                 |
| 5 | Foundation Course in Physical Education - IV  |



***Revised Syllabus of Bachelor of Management Studies (BMS)***  
***Programme at Semester IV***  
***with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)***  
***Group B. Marketing Electives***

**1. Integrated Marketing Communication**

***Modules at a Glance***

| Sr. No. | Modules                                            | No. of Lectures |
|---------|----------------------------------------------------|-----------------|
| 1       | Introduction to Integrated Marketing Communication | 15              |
| 2       | Elements of IMC – I                                | 15              |
| 3       | Elements of IMC – II                               | 15              |
| 4       | Evaluation & Ethics in Marketing Communication     | 15              |
| Total   |                                                    | 60              |

***Objectives***

| SN | Objectives                                                                                                                                                                              |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | To equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program. |
| 2  | To understand the various tools of IMC and the importance of co-ordinating them for an effective marketing communication program.                                                       |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction to Integrated Marketing Communication</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC.</li> <li>• Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing</li> <li>• Communication process, Traditional and alternative Response Hierarchy Models</li> <li>• Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program.</li> </ul>                                                                                                                                                                                                                                                                                                                                              |
| 2       | <p><b>Elements of IMC – I</b></p> <ul style="list-style-type: none"> <li>• <b>Advertising</b> – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising.</li> <li>• <b>Sales promotion</b> – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion, strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign.</li> </ul>                                                                                                                                                                                                                                                                                                                                                  |
| 3       | <p><b>Elements of IMC – II</b></p> <ul style="list-style-type: none"> <li>• <b>Direct Marketing</b> - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing</li> <li>• <b>Public Relations and Publicity</b> – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship</li> <li>• <b>Personal Selling</b> – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling</li> </ul>                             |
| 4       | <p><b>Evaluation &amp; Ethics in Marketing Communication</b></p> <ul style="list-style-type: none"> <li>• <b>Evaluating an Integrated Marketing program</b> – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate</li> <li>• <b>Ethics and Marketing communication</b> – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices</li> <li>• <b>Current Trends in IMC</b> – Internet &amp; IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.</li> </ul> |

***Revised Syllabus of Bachelor of Management Studies (BMS)***

***Programme at Semester IV***

***with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)***

***Group B. Marketing Electives***

***2. Rural Marketing***

***Modules at a Glance***

| <b>Sr. No.</b> | <b>Modules</b>             | <b>No. of Lectures</b> |
|----------------|----------------------------|------------------------|
| 1              | Introduction               | 15                     |
| 2              | Rural Market               | 15                     |
| 3              | Rural Marketing Mix        | 15                     |
| 4              | Rural Marketing Strategies | 15                     |
| <b>Total</b>   |                            | <b>60</b>              |

***Objectives***

| <b>SN</b> | <b>Objectives</b>                                                                                                                                                                                                                                                                                   |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1         | The objective of this course is to explore the students to the Agriculture and Rural Marketing environment so that they can understand consumer's and marketing characteristics of the same for understanding and contributing to the emerging challenges in the upcoming global economic scenario. |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Introduction to Rural Market, Definition &amp; Scope of Rural Marketing.</li> <li>• Rural Market in India-Size &amp; Scope, Rural development as a core area, Efforts put for Rural development by government (A brief Overview).</li> <li>• Emerging Profile of Rural Markets in India,</li> <li>• Problems of rural market.</li> <li>• Constraints in Rural Marketing and Strategies to overcome constraints</li> </ul> <p><b>Rural Market</b></p> <ul style="list-style-type: none"> <li>• <b>Rural Consumer Vs Urban Consumers</b>– a comparison.</li> <li>• Characteristics of Rural Consumers.</li> <li>• <b>Rural Market Environment:</b> <ul style="list-style-type: none"> <li>a) Demographics– Population, Occupation Pattern, Literacy Level;</li> <li>b) Economic Factors-Income Generation, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Market Index; Land Use Pattern,</li> <li>c) Rural Infrastructure -Rural Housing, Electrification, Roads</li> </ul> </li> <li>• <b>Rural Consumer Behaviour:</b> meaning, Factors affecting Rural Consumer Behaviour-Social factors, Cultural factors, Technological factors, Lifestyle, Personality.</li> </ul> |
| 3       | <p><b>Rural Marketing Mix</b></p> <ul style="list-style-type: none"> <li>• Relevance of Marketing mix for Rural market/Consumers.</li> <li>• Product Strategies, Rural Product Categories-FMCGs, Consumer Durables, Agriculture Goods &amp; Services; Importance of Branding, Packaging and Labelling.</li> <li>• Nature of Competition in Rural Markets, the problem of Fake Brands</li> <li>• Pricing Strategies &amp; objectives</li> <li>• Promotional Strategies. Segmentation, Targeting &amp; Positioning for rural market.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 4       | <p><b>Rural Marketing Strategies</b></p> <ul style="list-style-type: none"> <li>• <b>Distribution Strategies for Rural consumers.</b> <ul style="list-style-type: none"> <li>Channels of Distribution- HAATS, Mandis, Public Distribution System, Co-operative society, Distribution Models of FMCG, Companies HUL, ITC etc. Distribution networks, Ideal distribution model for rural markets (Case study based)</li> </ul> </li> <li>• <b>Communication Strategy.</b> <ul style="list-style-type: none"> <li>Challenges in Rural Communication, Developing Effective Communication, Determining Communication Objectives, Designing the Message, Selecting the Communication Channels. Creating Advertisements for Rural Audiences.</li> <li>Rural Media- Mass media, Non-Conventional Media, Personalized media;</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                    |



**Revised Syllabus of Bachelor of Management Studies**

**(BMS) Programme at Semester IV**

**with Effect from the Academic Year 2017-2018**

**2. Ability Enhancement Courses (AEC)**  
**2A.Ability Enhancement Compulsory Course**

**3. Information Technology in Business Management-II**

**Modules at a Glance**

| Sr. No. | Modules                                      | No. of Lectures |
|---------|----------------------------------------------|-----------------|
| 1       | Management Information system                | 15              |
| 2       | ERP/E-SCM/E-CRM                              | 15              |
| 3       | Introduction to databases and data warehouse | 15              |
| 4       | Outsourcing                                  | 15              |
| Total   |                                              | 60              |

**Objectives**

| SN | Objectives                                                                                                                                                                                                                                                                         |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | To understand managerial decision-making and to develop perceptive of major functional area of MIS                                                                                                                                                                                 |
| 2  | To provide conceptual study of Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Key issues in implementation. This module provides understanding about emerging MIS technologies like ERP, CRM, SCM and trends in enterprise applications. |
| 3  | To learn and understand relationship between database management and data warehouse approaches , the requirements and applications of data warehouse                                                                                                                               |
| 4  | To learn outsourcing concepts. BPO/KPO industries, their structures , Cloud computing                                                                                                                                                                                              |

| Sr. No. | Management Information System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Modules / Units |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 1       | <ul style="list-style-type: none"> <li>• Overview of MIS<br/>Definition, Characteristics</li> <li>• Subsystems of MIS (Activity and Functional subsystems)</li> <li>• Structure of MIS</li> <li>• Reasons for failure of MIS.</li> <li>• Understanding Major Functional Systems<br/>Marketing &amp; Sales Systems<br/>Finance &amp; Accounting Systems<br/>Manufacturing &amp; Production Systems<br/>Human Resource Systems<br/>Inventory Systems</li> <li>• Sub systems, description and organizational levels</li> <li>• Decision support system<br/>Definition<br/>Relationship with MIS</li> <li>• Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS</li> </ul>                                                                                                           |                 |
| 2       | <ul style="list-style-type: none"> <li>• ERP/E-SCM/E-CRM</li> <li>• Concepts of ERP</li> <li>• Architecture of ERP<br/>Generic modules of ERP</li> <li>• Applications of ERP</li> <li>• ERP Implementation concepts<br/>ERP lifecycle</li> <li>• Concept of XRP (extended ERP)</li> <li>• Features of commercial ERP software<br/>Study of SAP, Oracle Apps, MS Dynamics NAV, Peoplesoft</li> <li>• Concept of e-CRM<br/>E-CRM Solutions and its advantages, How technology helps?</li> <li>• CRM Capabilities and customer Life cycle<br/>Privacy Issues and CRM</li> <li>• Data Mining and CRM<br/>CRM and workflow Automation</li> <li>• Concept of E-SCM<br/>Strategic advantages, benefits<br/>E-SCM Components and Chain Architecture</li> <li>• Major Trends in e-SCM</li> <li>• Case studies ERP/SCM/CRM</li> </ul> |                 |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3       | <p><b>Introduction to Data base and Data warehouse</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction to DBMS</b><br/>Meaning of DBMS, Need for using DBMS. Concepts of tables, records, attributes, keys, integrity constraints, schema architecture, data independence.</li> <li>• <b>Data Warehousing and Data Mining</b><br/>Concepts of Data warehousing,<br/>Importance of data warehouse for an organization<br/>Characteristics of Data warehouse<br/>Functions of Data warehouse<br/>Data warehouse architecture<br/>Business use of data warehouse<br/>Standard Reports and queries</li> <li>• <b>Data Mining</b><br/>The scope and the techniques used</li> <li>• <b>Business Applications of Data warehousing and Data mining</b></li> </ul>                                                                                                                                                    |
| 4       | <p><b>Outsourcing</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction to Outsourcing</b><br/>Meaning of Outsourcing, Need for outsourcing<br/>Scope of Outsourcing.<br/>Outsourcing : IT and Business Processes</li> <li>• <b>Business Process Outsourcing (BPO)</b><br/>Introduction</li> <li>• <b>BPO Vendors</b><br/>How does BPO Work?<br/>BPO Service scope<br/>Benefits of BPO<br/>BPO and IT Services<br/>Project Management approach in BPO<br/>BPO and IT-enabled services</li> <li>• <b>BPO Business Model</b><br/>Strategy for Business Process Outsourcing<br/>Process of BPO<br/>ITO Vs BPO</li> <li>• <b>BPO to KPO</b><br/>Meaning of KPO<br/>KPO vs BPO<br/>KPO : Opportunity and Scope<br/>KPO challenges<br/>KPO Indian Scenario</li> <li>• <b>Outsourcing in Cloud Environment</b><br/>Cloud computing offerings</li> <li>• <b>Traditional Outsourcing Vs. Cloud Computing</b></li> </ul> |

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

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

**Foundation Course- Contemporary Issues- IV**

**Modules at a Glance**

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



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)**  
**Programme at Semester IV**  
**With Effect from the Academic Year 2017-2018**

**3. Core Courses (CC)**

**5. Business Economics- II**

**Modules at a Glance**

| Sr. No. | Modules                                                 | No. of Lectures |
|---------|---------------------------------------------------------|-----------------|
| 1       | Introduction to Macroeconomic Data and Theory           | 15              |
| 2       | Money, Inflation and Monetary Policy                    | 15              |
| 3       | Constituents of Fiscal Policy                           | 15              |
| 4       | Open Economy : Theory and Issues of International Trade | 15              |
| Total   |                                                         | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction to Macroeconomic Data and Theory</b></p> <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> closed and open economy models</li> <li>• <b>The Measurement of national product:</b> Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare.</li> <li>• <b>Short run economic fluctuations :</b> Features and Phases of Trade Cycles</li> <li>• <b>The Keynesian Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output</li> </ul>                                                                                                                                                   |
| 2       | <p><b>Money, Inflation and Monetary Policy</b></p> <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</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.</li> <li>• <b>Monetary policy :</b> Meaning, objectives and instruments, inflation targeting</li> </ul>                                                                                                                                                                                                          |
| 3       | <p><b>Constituents of Fiscal Policy</b></p> <ul style="list-style-type: none"> <li>• <b>Role of a Government</b> to provide Public goods- Principles of Sound and Functional Finance</li> <li>• <b>Fiscal Policy:</b> Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</li> <li>• <b>Instruments of Fiscal policy :</b> Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance</li> <li>• <b>Union budget</b> -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> </ul>                                                                                                                                                     |
| 4       | <p><b>Open Economy : Theory and Issues of International Trade</b></p> <ul style="list-style-type: none"> <li>• <b>The basis of international trade :</b> Ricardo's Theory of comparative cost advantage - Heckscher - Ohlin theory of factor endowments- terms of trade - meaning and types Factors determining terms of trade - Gains from trade - Free trade versus protection</li> <li>• <b>Foreign Investment :</b> Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations</li> <li>• <b>Balance of Payments:</b> Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP.</li> <li>• <b>Foreign Exchange and foreign exchange market :</b> Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</li> </ul> |



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)**  
**Programme at Semester IV**  
**with Effect from the Academic Year 2017-2018**

**3. Core Courses (CC)**

**6. Business Research Methods**

**Modules at a Glance**

| Sr. No. | Modules                                   | No. of Lectures |
|---------|-------------------------------------------|-----------------|
| 1       | Introduction to business research methods | 18              |
| 2       | Data collection and Processing            | 14              |
| 3       | Data analysis and Interpretation          | 16              |
| 4       | Advanced techniques in Report Writing     | 12              |
| Total   |                                           | 60              |

**Objectives**

| SN | Objectives                                                                                           |
|----|------------------------------------------------------------------------------------------------------|
| 1  | The course is designed to inculcate the analytical abilities and research skills among the students. |
| 2  | The course intends to give hands on experience and learning in Business Research.                    |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction to business research methods</b></p> <ul style="list-style-type: none"> <li>• Meaning and objectives of research</li> <li>• Types of research– a) Pure, Basic and Fundamental b) Applied, c) Empirical d) Scientific &amp; Social e) Historical f) Exploratory g) Descriptive h) Causal</li> <li>• Concepts in Research: Variables, Qualitative and Quantitative Research</li> <li>• Stages in research process.</li> <li>• Characteristics of Good Research</li> <li>• Hypothesis– Meaning, Nature, Significance, Types of Hypothesis, Sources.</li> <li>• Research design– Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of research design and Types– Descriptive, Exploratory and causal.</li> <li>• Sampling– <ul style="list-style-type: none"> <li>a) meaning of sample and sampling,</li> <li>b) methods of sampling– i) Non Probability Sampling– Convenient, Judgment, Quota, Snow ball</li> <li>ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.</li> </ul> </li> </ul> |
| 2       | <p><b>Data collection and Processing</b></p> <ul style="list-style-type: none"> <li>• Types of data and sources– Primary and Secondary data sources</li> <li>• Methods of collection of primary data <ul style="list-style-type: none"> <li>a) Observation– i) structured and unstructured, ii) disguised and undisguised, iii) mechanical observations (use of gadgets)</li> <li>b) Experimental i) Field ii) Laboratory</li> <li>c) Interview – i) Personal Interview ii) focused group, iii) in- depth interviews - Method,</li> <li>d) Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening.</li> <li>e) Survey instrument– i) Questionnaire designing.</li> <li>f) Types of questions– i) structured/ close ended and ii) unstructured/ open ended, iii) Dicotomous, iv) Multiple Choice Questions.</li> <li>f) Scaling techniques– i) Likert scale, ii) Semantic Differential scale</li> </ul> </li> </ul>                                                                                                                                          |
| 3       | <p><b>Data analysis and Interpretation</b></p> <ul style="list-style-type: none"> <li>• Processing of data– i) Editing- field and office editing, ii) coding– meaning and essentials, iii) tabulation – note</li> <li>• Analysis of data– Meaning, Purpose, types.</li> <li>• Interpretation of data– Essentials, importance and Significance of processing data</li> <li>• Multivariate analysis– concept only</li> <li>• Testing of hypothesis– concept and problems– i) chi square test, ii) Zandt-test (for large and small sample)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 4       | <p><b>Advanced techniques in Report Writing</b></p> <ul style="list-style-type: none"> <li>• Report writing – i) Meaning , importance, functions of reports, essential of a good report, content of report , steps in writing a report, types of reports, Footnotes and Bibliography</li> <li>• Ethics and research</li> <li>• Objectivity, Confidentiality and anonymity in Research</li> <li>• Plagiarism</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)**  
**Programme at Semester IV**  
**with Effect from the Academic Year 2017-2018**

**3. Core Courses (CC)**

**7. Production & Total Quality Management**

**Modules at a Glance**

| Sr. No.      | Modules                                         | No. of Lectures |
|--------------|-------------------------------------------------|-----------------|
| 1            | Production Management                           | 14              |
| 2            | Materials Management                            | 16              |
| 3            | Basics Of Productivity & TQM                    | 16              |
| 4            | Quality Improvement Strategies & Certifications | 14              |
| <b>Total</b> |                                                 | <b>60</b>       |

**Objectives**

| SN | Objectives                                                                                                 |
|----|------------------------------------------------------------------------------------------------------------|
| 1  | To acquaint learners with the basic management decisions with respect to production and quality management |
| 2  | To make the learners understand the designing aspect of production systems                                 |
| 3  | To enable the learners apply what they have learnt theoretically.                                          |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Production Management</b> <ul style="list-style-type: none"> <li>• <b>Production Management</b></li> <li>• Objectives, Components—Manufacturing systems: Intermittent and Continuous Production Systems.</li> <li>• Product Development, Classification and Product Design.</li> <li>• Plant location &amp; Plant layout— Objectives, Principles of good product layout, types of layout.</li> <li>• Importance of purchase management.</li> </ul>                                                                                                                                                                                                                                         |
| 2       | <b>Materials Management</b> <ul style="list-style-type: none"> <li>• <b>Materials Management:</b></li> <li>• Concept, Objectives and importance of materials management Various types of Material Handling Systems.</li> <li>• <b>Inventory Management:</b></li> <li>• Importance—Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML.</li> <li>• EOQ: Assumptions limitations &amp; advantages of Economic Order Quantity, Simple numerical on EOQ, Lead Time, Reorder Level, Safety Stock.</li> </ul>                                                                                                                                                                           |
| 3       | <b>Basics Of Productivity &amp; TQM</b> <ul style="list-style-type: none"> <li>• <b>Basics Of Productivity &amp; TQM:</b></li> <li>• Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality; TQM— concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby's philosophy.</li> <li>• <b>Product &amp; Service Quality Dimensions, SERVQUAL</b></li> <li>• Characteristics of Quality, Quality Assurance, Quality Circle : Objectives Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity</li> </ul> |
| 4       | <b>Quality Improvement Strategies &amp; Certifications</b> <ul style="list-style-type: none"> <li>• <b>Quality Improvement Strategies &amp; Certifications:</b></li> <li>• Lean Thinking, Kepner Tregor Methodology of problem solving, Sigma features, Enablers, Goals, DMAIC/DMADV.</li> </ul> <p>TAGUCHI'S QUALITYENGINEERING, ISO 9000, ISO 1400, QS9000. Malcolm Baldrige National Quality Award(MBNQA), Deming's Application Prize.</p>                                                                                                                                                                                                                                                 |



# University of Mumbai



## **Bachelor of Management Studies (BMS) Programme Three Year Integrated Programme- Six Semesters *Course Structure***

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

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

***Board of Studies-in-Business Management, University of Mumbai***



# Bachelor of Management Studies (BMS) Programme Under Choice Based Credit, Grading and Semester System Course Structure

FYBMS

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

| No. of Courses | Semester I                                        | Credits | No. of Courses | Semester II                                           | Credits |
|----------------|---------------------------------------------------|---------|----------------|-------------------------------------------------------|---------|
| 1              | Elective Courses (EC)                             | 1       | 1              | Elective Courses (EC)                                 | 03      |
| 1              | Introduction to Financial Accounts                | 03      | 1              | Principles of Marketing                               | 03      |
| 2              | Business Law                                      | 03      | 2              | Industrial Law                                        | 03      |
| 3              | Business Statistics                               | 03      | 3              | Business Mathematics                                  | 03      |
| 2              | Ability Enhancement Courses (AEC)                 | 2       | 2              | Ability Enhancement Courses (AEC)                     | 2       |
| 2A             | Ability Enhancement Compulsory Course (AEC)       | 2A      | 2A             | Ability Enhancement Compulsory Course (AEC)           | 2A      |
| 1A             | Business Communication - I                        | 03      | 4              | Business Communication - II                           | 03      |
| 2B             | *Skill Enhancement Courses (SEC)                  | 2B      | 2B             | *Skill Enhancement Courses (SEC)                      | 2B      |
| 5              | Any one course from the following list of courses | 02      | 5              | Any one course from the following list of the courses | 02      |
| 3              | Core Courses (CC)                                 | 3       | 3              | Core Courses (CC)                                     | 3       |
| 6              | Foundation of Human Skills                        | 03      | 6              | Business Environment                                  | 03      |
| 7              | Business Economics-I                              | 03      | 7              | Principles of Management                              | 03      |
| Total Credits  |                                                   | 20      | Total Credits  |                                                       | 20      |

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

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



| * List of group of Elective Courses(EC)<br>for Semester III (Any two) |                                 | ** List of group of Elective Courses(EC)<br>for Semester IV (Any two) |                                              |
|-----------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|----------------------------------------------|
| Group A: Finance Electives (Any Two Courses)                          |                                 |                                                                       |                                              |
| 1                                                                     | Basics of Financial Services    | 1                                                                     | Financial Institutions & Markets             |
| 2                                                                     | Introduction to Cost Accounting | 2                                                                     | Auditing                                     |
| 3                                                                     | Equity & Debt Market            | 3                                                                     | Strategic Cost Management                    |
| 4                                                                     | Corporate Finance               | 4                                                                     | Behavioural Finance                          |
| Group B: Marketing Electives (Any Two Courses)                        |                                 |                                                                       |                                              |
| 1                                                                     | Consumer Behaviour              | 1                                                                     | Integrated Marketing Communication           |
| 2                                                                     | Product Innovations Management  | 2                                                                     | Rural Marketing                              |
| 3                                                                     | Advertising                     | 3                                                                     | Event Marketing                              |
| 4                                                                     | Social Marketing                | 4                                                                     | Tourism Marketing                            |
| Group C: Human Resource Electives (Any Two Courses)                   |                                 |                                                                       |                                              |
| 1                                                                     | Recruitment & Selection         | 1                                                                     | Human Resource Planning & Information System |
| 2                                                                     | Motivation and Leadership       | 2                                                                     | Training & Development in HRM                |
| 3                                                                     | Employees Relations & Welfare   | 3                                                                     | Change Management                            |
| 4                                                                     | Organisation Behaviour & HRM    | 4                                                                     | Conflict & Negotiation                       |

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

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

| No. of Courses | Semester III                                                      | Credits | No. of Courses | Semester IV                                                        | Credits |
|----------------|-------------------------------------------------------------------|---------|----------------|--------------------------------------------------------------------|---------|
| 1              | Elective Courses (EC)                                             | 1       | 1              | Elective Courses (EC)                                              | 1       |
| 1 & 2          | * Any one group of courses from the following list of the courses | 06      | 1 & 2          | ** Any one group of courses from the following list of the courses | 06      |
| 2              | Ability Enhancement Courses (AEC)                                 | 2       | 2              | Ability Enhancement Courses (AEC)                                  | 2       |
| 3              | Information Technology in Business Management - I                 | 02      | 3              | Information Technology in Business Management-II                   | 02      |
| 3              | Core Courses (CC)                                                 | 3       | 3              | Core Courses (CC)                                                  | 3       |
| 4              | Environmental Management                                          | 03      | 4              | Business Economics-II                                              | 03      |
| 5              | Business Planning & Entrepreneurial Management                    | 03      | 5              | Business Research Methods                                          | 03      |
| 6              | Accounting for Managerial Decisions                               | 03      | 6              | Ethics & Governance                                                | 03      |
| 7              | Strategic Management                                              | 03      | 7              | Production & Total Quality Management                              | 03      |
| Total Credits  |                                                                   | 20      | Total Credits  |                                                                    | 20      |

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

SYBMS



| *List of group of Elective Courses(EC)<br>for Semester V (Any four)            |                                                        |   | ** List of group of Elective Courses(EC)<br>for Semester VI (Any four) |  |  |
|--------------------------------------------------------------------------------|--------------------------------------------------------|---|------------------------------------------------------------------------|--|--|
| Group A: Finance Electives (Any four Courses)                                  |                                                        |   |                                                                        |  |  |
| 1                                                                              | Investment Analysis & Portfolio Management             | 1 | International Finance                                                  |  |  |
| 2                                                                              | Commodity & Derivatives Market                         | 2 | Innovative Financial Services                                          |  |  |
| 3                                                                              | Wealth Management                                      | 3 | Project Management                                                     |  |  |
| 4                                                                              | Strategic Financial Management                         | 4 | Risk Management in Banking Sector                                      |  |  |
| 5                                                                              | Risk Management                                        | 5 | Direct Taxes                                                           |  |  |
| 6                                                                              | Financing Rural Development                            | 6 | Indirect Taxes                                                         |  |  |
| Group B:Marketing Electives (Any four Courses)                                 |                                                        |   |                                                                        |  |  |
| 1                                                                              | Services Marketing                                     | 1 | Brand Management                                                       |  |  |
| 2                                                                              | E-commerce & Digital Marketing                         | 2 | Retail Management                                                      |  |  |
| 3                                                                              | Sales & Distribution Management                        | 3 | International Marketing                                                |  |  |
| 4                                                                              | Customer Relationship Management                       | 4 | Media Planning & Management                                            |  |  |
| 5                                                                              | Industrial Marketing                                   | 5 | Corporate Communication & Public Relations                             |  |  |
| 6                                                                              | Strategic Marketing Management                         | 6 | Marketing of Non Profit Organisation                                   |  |  |
| Group C: Human Resource Electives (Any four Courses)                           |                                                        |   |                                                                        |  |  |
| 1                                                                              | Finance for HR Professionals & Compensation Management | 1 | HRM in Global Perspective                                              |  |  |
| 2                                                                              | Strategic Human Resource Management & HR Policies      | 2 | Organisational Development                                             |  |  |
| 3                                                                              | Performance Management & Career Planning               | 3 | HRM in Service Sector Management                                       |  |  |
| 4                                                                              | Industrial Relations                                   | 4 | Workforce Diversity                                                    |  |  |
| 5                                                                              | Talent & Competency Management                         | 5 | Human Resource Accounting & Audit                                      |  |  |
| 6                                                                              | Stress Management                                      | 6 | Indian Ethos in Management                                             |  |  |
| Note: Group selected in Semester III will continue in Semester V & Semester VI |                                                        |   |                                                                        |  |  |

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/difficult problem. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected

| Semester V                                                |         | Semester VI                                               |         |
|-----------------------------------------------------------|---------|-----------------------------------------------------------|---------|
| No. of Courses                                            | Credits | No. of Courses                                            | Credits |
| 1                                                         | 12      | 1                                                         | 12      |
| * Any four courses from the following list of the courses |         | * Any four courses from the following list of the courses |         |
| 2                                                         | 04      | 2                                                         | 04      |
| Core Courses (CC)                                         |         | Core Courses (CC)                                         |         |
| 5                                                         | 04      | 5                                                         | 04      |
| Logistics & Supply Chain Management                       |         | Operation Research                                        |         |
| 3                                                         |         | 3                                                         |         |
| ✓ Project Work                                            |         | ✓ Project Work                                            |         |
| 6                                                         | 04      | 6                                                         | 04      |
| Project Work I                                            |         | Project Work II                                           |         |
| Total Credits                                             |         | Total Credits                                             |         |
| 20                                                        |         | 20                                                        |         |

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

TYBMS



University of Mumbai



Revised Syllabus  
and

Question Paper Pattern

of Courses

of

Bachelor of Management  
Studies(BMS) Programme

First Year

Semester I and II

Under Choice Based Credit, Grading and

Semester System

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

Board of Studies-in-Business Management, University of Mumbai

# Bachelor of Management Studies (BMS) Programme Under Choice Based Credit, Grading and Semester System Course Structure

FYBMS

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

| No. of Courses | Semester I                                        | Credits | No. of Courses | Semester II                                           | Credits |
|----------------|---------------------------------------------------|---------|----------------|-------------------------------------------------------|---------|
| 1              | Elective Courses (EC)                             | 1       | 1              | Elective Courses (EC)                                 | 03      |
| 1              | Introduction to Financial Accounts                | 03      | 1              | Principles of Marketing                               | 03      |
| 2              | Business Law                                      | 03      | 2              | Industrial Law                                        | 03      |
| 3              | Business Statistics                               | 03      | 3              | Business Mathematics                                  | 03      |
| 2              | Ability Enhancement Courses (AEC)                 | 2       | 2              | Ability Enhancement Courses (AEC)                     | 03      |
| 2A             | Ability Enhancement Compulsory Course (AEC)       | 2A      | 2A             | Ability Enhancement Compulsory Course (AEC)           | 03      |
| 4              | Business Communication - I                        | 03      | 4              | Business Communication - II                           | 03      |
| 2B             | *Skill Enhancement Courses (SEC)                  | 2B      | 2B             | *Skill Enhancement Courses (SEC)                      | 03      |
| 5              | Any one course from the following list of courses | 02      | 5              | Any one course from the following list of the courses | 02      |
| 3              | Core Courses (CC)                                 | 3       | 3              | Core Courses (CC)                                     | 03      |
| 6              | Foundation of Human Skills                        | 03      | 6              | Business Environment                                  | 03      |
| 7              | Business Economics-I                              | 03      | 7              | Principles of Management                              | 03      |
| Total Credits  |                                                   | 20      | Total Credits  |                                                       | 20      |

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

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



## Bachelor of Management Studies (BMS)

### Programme

Under Choice Based Credit, Grading and Semester System

### Course Structure

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

### Semester I

| No. of Courses       | Semester I                                            | Credits   |
|----------------------|-------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                          |           |
| 1                    | Introduction to Financial Accounts                    | 03        |
| 2                    | Business Law                                          | 03        |
| 3                    | Business Statistics                                   | 03        |
| 2                    | <b>Ability Enhancement Courses (AEC)</b>              |           |
| 2A                   | <b>Ability Enhancement Compulsory Course (AECC)</b>   |           |
| 4                    | Business Communication - I                            | 03        |
| 2B                   | <b>*Skill Enhancement Courses (SEC)</b>               |           |
| 5                    | Any one course from the following list of the courses | 02        |
| 3                    | <b>Core Courses (CC)</b>                              |           |
| 6                    | Foundation of Human Skills                            | 03        |
| 7                    | Business Economics-I                                  | 03        |
| <b>Total Credits</b> |                                                       | <b>20</b> |

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

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**1. Introduction to Financial Accounts**

**Modules at a Glance**

| Sl. No. | Modules                                 | No. of Lectures |
|---------|-----------------------------------------|-----------------|
| 1       | Introduction                            | 15              |
| 2       | Accounting Transactions                 | 15              |
| 3       | Depreciation Accounting & Trial Balance | 15              |
| 4       | Final Accounts                          | 15              |
| Total   |                                         | 60              |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Accounting:</b> Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting</li> <li>• <b>Accounting principles:</b> Introductions to Concepts and conventions.</li> <li>• <b>Introduction to Accounting Standards:</b> Meaning and Scope) <ul style="list-style-type: none"> <li>▪ AS 1 : Disclosure to Accounting Policies</li> <li>▪ AS 6: Depreciation Accounting.</li> <li>▪ AS 9: Revenue Recognition.</li> <li>▪ AS 10: Accounting For Fixed Assets.</li> </ul> </li> <li>• <b>International Financial Reporting Standards (IFRS):</b> Introduction to IFRS <ul style="list-style-type: none"> <li>▪ IAS-1: Presentation of Financial Statements (Introductory Knowledge)</li> <li>▪ IAS-2: Inventories (Introductory Knowledge)</li> </ul> </li> <li>• <b>Accounting in Computerized Environment:</b> Introduction, Features and application in various areas of Accounting</li> </ul> |
| 2       | <p><b>Accounting Transactions</b></p> <ul style="list-style-type: none"> <li>• <b>Accounting transactions:</b> Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal &amp; ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns &amp; cash book –Triple Column), Bank Reconciliation Statement.</li> <li>• <b>Expenditure:</b> Classification of Expenditure- Capital, revenue and Deferred Revenue expenditure Unusual expenses: Effects of error: Criteria test.</li> <li>• <b>Receipts:</b> Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts.</li> <li>• <b>Profit or Loss:</b> Revenue profit or loss, capital profit or loss</li> </ul>                                                                                                                                                                                                                                                                             |
| 3       | <p><b>Depreciation Accounting &amp; Trial Balance</b></p> <ul style="list-style-type: none"> <li>• <b>Depreciation accounting:</b> Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained).</li> <li>• <b>Preparation of Trial Balance:</b> Introduction and Preparation of Trial Balance</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 4       | <p><b>Final Accounts</b></p> <ul style="list-style-type: none"> <li>• Introduction to Final Accounts of a Sole proprietor.</li> <li>• Rectification of errors.</li> <li>• Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet.</li> <li>• Preparation and presentation of Final Accounts in horizontal format</li> <li>• Introduction to Schedule 6 of Companies Act, 1956</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

*Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017*

*Elective Courses (EC)*

**2. Business Law**

*Modules at a Glance*

| Sr. No. | Modules                                                         | No. of Lectures |
|---------|-----------------------------------------------------------------|-----------------|
| 1       | Contract Act, 1872 & Sale of Goods Act, 1930                    | 15              |
| 2       | Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986 | 15              |
| 3       | Company Law                                                     | 15              |
| 4       | Intellectual Property Rights (IPR)                              | 15              |
| Total   |                                                                 | 60              |



| Sr. No. | Modules /Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Contract Act, 1872 &amp; Sale of Goods Act, 1930</b></p> <ul style="list-style-type: none"> <li>• <b>Contract Act, 1872:</b> Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract.</li> <li>• <b>Sale of Goods Act, 1930:</b> Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.</li> </ul>                                                                                                      |
| 2       | <p><b>Negotiable Instrument Act, 1881 &amp; Consumer Protection Act, 1986</b></p> <ul style="list-style-type: none"> <li>• <b>Negotiable Instrument Act, 1881:</b> Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque.</li> <li>• <b>Consumer Protection Act, 1986:</b> Objects of Consumer Protection- Introduction of Consumers, who is consumer? Meaning of the words "Goods and services" – Meaning of the words "Defects and Deficiencies of goods and services" Consumer disputes and Complaints.</li> </ul>                                                    |
| 3       | <p><b>Company Law</b></p> <ul style="list-style-type: none"> <li>• <b>Company Law:</b> What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 4       | <p><b>Intellectual Property Rights (IPR)</b></p> <ul style="list-style-type: none"> <li>• <b>Intellectual Property Rights (IPR)</b> <ul style="list-style-type: none"> <li>▪ IPR definition/ objectives</li> <li>▪ Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications</li> <li>▪ Trademarks, definition, types of trademarks, infringement and passing off.</li> <li>▪ Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions.</li> <li>▪ Geographical indications (only short notes)</li> </ul> </li> </ul> |

*Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017*

*Elective Courses (EC)*

**3. Business Statistics**

*Modules at a Glance*

| Sr. No. | Modules                                                   | No. of Lectures |
|---------|-----------------------------------------------------------|-----------------|
| 1       | Introduction to Statistics                                | 15              |
| 2       | Measures of Dispersion, Co-Relation and Linear Regression | 15              |
| 3       | Time Series and Index Number                              | 15              |
| 4       | Probability and Decision Theory                           | 15              |
| Total   |                                                           | 60              |



| Sr. No. | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction to Statistics</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Functions/Scope, Importance, Limitations</li> <li>• <b>Data:</b> Relevance of Data(Current Scenario), Type of data(Primary &amp; Secondary), Primary(Census vs Samples, Method of Collection (In Brief), Secondary(Merits, Limitations, Sources) (In Brief)</li> <li>• <b>Presentation Of Data:</b>Classification – Frequency Distribution – Discrete &amp; Continuous, Tabulation, Graph(Frequency, Bar Diagram, Pie Chart, Histogram, Ogives)</li> <li>• <b>Measures Of Central Tendency:</b>Mean(A.M, Weighted, Combined), Median(Calculation and graphical using Ogives), Mode(Calculation and Graphical using Histogram), Comparative analysis of all measures of Central Tendency</li> </ul> |
| 2       | <p><b>Measures of Dispersion, Co-Relation and Linear Regression</b></p> <ul style="list-style-type: none"> <li>• <b>Measures Of Dispersion:</b> Range with C.R(Co-Efficient Of Range), Quartiles &amp; Quartile deviation with CQ (Co-Efficient Of Quartile), Mean Deviation from mean with CMD (Co-Efficient Of Mean Deviation), Standard deviation with CV(Co-Efficient Of Variance), Skewness&amp; Kurtosis (Only concept)</li> <li>• <b>Co-Relation:</b> Karl Pearson, Rank Co-Relation</li> <li>• <b>Linear Regression:</b> Least Square Method</li> </ul>                                                                                                                                                                                                                                           |
| 3       | <p><b>Time Series and Index Number</b></p> <ul style="list-style-type: none"> <li>• <b>Time Series:</b> Least Square Method, Moving Average Method, Determination of Season</li> <li>• <b>Index Number:</b> Simple(unweighted) Aggregate Method, Weighted Aggregate Method, Simple Average of Price Relatives, Weighted Average of Price Relatives, Chain Base Index Numbers, Base Shifting, Splicing and Deflating, Cost of Living Index Number</li> </ul>                                                                                                                                                                                                                                                                                                                                               |
| 4       | <p><b>Probability and Decision Theory</b></p> <ul style="list-style-type: none"> <li>• <b>Probability:</b> Concept of Sample space, Concept of Event, Definition of Probability, Addition &amp; Multiplication laws of Probability, Conditional Probability, Bayes' Theorem(Concept only), Expectation &amp; Variance, Concept of Probability Distribution(Only Concept)</li> <li>• <b>Decision Theory:</b> Acts, State of Nature Events, Pay offs, Opportunity loss, Decision Making under Certainty, Decision Making under Uncertainty,</li> <li>• Non-Probability: Maximax, Maximin, Minimax, Regret, Laplace &amp; Hurwicz)</li> <li>• <b>Probabilistics (Decision Making under risk):</b>EMV, EOL, EVPI</li> <li>• Decision Tree</li> </ul>                                                          |

*Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017*

*Ability Enhancement Courses (AEC)*

**4. Business Communication- I**

*Modules at a Glance*

| Sr. No.      | Modules                                      | No. of Lectures |
|--------------|----------------------------------------------|-----------------|
| 1            | Theory of Communication                      | 15              |
| 2            | Obstacles to Communication in Business World | 15              |
| 3            | Business Correspondence                      | 15              |
| 4            | Language and Writing Skills                  | 15              |
| <b>Total</b> |                                              | <b>60</b>       |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Theory of Communication</b></p> <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> Channels- 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></p> <p>Methods: Verbal and Nonverbal, Characteristics of Verbal Communication</p> <p>Characteristics of Non-verbal Communication, Business Etiquette</p> <p>Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax]</p> <p>Computers and E- communication Video and Satellite Conferencing</p>                |
| 2       | <p><b>Obstacles to Communication in Business World</b></p> <p><b>Problems in Communication / Barriers to Communication:</b></p> <p>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></p> <p>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,</p> <p>Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace</p> <p>Piracy, Insurance, Child Labour</p> |
| 3       | <p><b>Business Correspondence</b></p> <p><b>Theory of Business Letter Writing:</b></p> <p>Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block</p> <p>Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b></p> <p>Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation</p> <p>[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       | <p><b>Language and Writing Skills</b></p> <p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b><br/>Developing an idea, using appropriate linking devices, etc<br/>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 Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course -I**

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Overview of Indian Society</b></p> <p>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</p>     |
| 2       | <p><b>Concept of Disparity- 1</b></p> <p>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</p> |
| 3       | <p><b>Concept of Disparity-2</b></p> <p>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</p>                                                                                                                                      |
| 4       | <p><b>The Indian Constitution</b></p> <p>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</p>                                                                        |
| 5       | <p><b>Significant Aspects of Political Processes</b></p> <p>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</p>                                                                                                                                                                        |



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
Withdrawn from the Academic Year 2016-2017**

**Core Courses (CC)**

**6. Foundation of Human Skills**

**Modules at a Glance**

| Sr. No. | Modules                                                           | No. of Lectures |
|---------|-------------------------------------------------------------------|-----------------|
| 1       | Understanding of Human Nature                                     | 15              |
| 2       | Introduction to Group Behaviour                                   | 15              |
| 3       | Organizational Culture and Motivation at workplace                | 15              |
| 4       | Organisational Change, Creativity and Development and Work Stress | 15              |
| Total   |                                                                   | 60              |

| Sr.No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | <p><b>Understanding of Human Nature</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 2      | <p>• <b>Individual Behaviour:</b> Concept of a man, individual differences, factors affecting individual differences, Influence of environment</p> <p>• <b>Personality and attitude:</b> Determinants of personality, Personality traits theory, Big five model, Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through JOHARI WINDOWS, Nature and components of attitude, Functions of attitude, Ways of changing attitude, Reading emotions</p> <p>• <b>Thinking, learning and perceptions:</b> Thinking skills, thinking styles and thinking hat, Managerial skills and development, Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type ( IQ, EQ, SQ, at work place), Perception features and factor influencing individual perception, Effects of perceptual error in managerial decision making at work place. (Errors such as Halo effect, stereotyping, prejudice attributional).</p> <p><b>Introduction to Group Behaviour</b></p> |
| 3      | <p>• <b>Introduction to Group Behaviour</b></p> <p>▪ <b>Group Dynamics:</b> Nature, types, group behaviour model (roles, norms, status, process, structures)</p> <p>▪ <b>Team effectiveness:</b> nature, types of teams, ways of forming an effective team.</p> <p>▪ <b>Setting goals.</b></p> <p>• <b>Organizational processes and system.</b></p> <p>▪ <b>Power and politics:</b> nature, bases of power, politics nature, types, causes of organizational politics, political games.</p> <p>▪ <b>Organizational conflicts and resolution:</b> Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.</p> <p><b>Organizational Culture and Motivation at workplace</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|        | <p>• <b>Organizational Culture:</b></p> <p>▪ Characteristics of organizational culture.</p> <p>▪ Types, functions and barriers of organizational culture</p> <p>▪ Ways of creating and maintaining effective organization culture</p> <p>• <b>Motivation at workplace:</b> Concept of motivation</p> <p>Theories of motivation in an organisational set up.</p> <p>▪ A.Maslow Need Hierarchy</p> <p>▪ F.Hertzberg Dual Factor</p> <p>▪ Mc.Gregor theory X and theory Y.</p> <p>Waysofmotivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |



|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | <p><b>Organisational Change, Creativity and Development and Work Stress</b></p> <ul style="list-style-type: none"> <li>• <b>Organisational change and creativity:</b> Concepts of organisational change, Factors leading/influencing organisational change, Kurt Lewins model of organisational change and development, Creativity and qualities of a creative person, Ways of enhancing creativity for effective decision making, Creative problem solving.</li> <li>• <b>Organisational Development and work stress:</b> Need for organisational development, OD Techniques, Stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress</li> </ul> |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Core Courses (CC)**

**7. Business Economics - I**

**Modules at a Glance**

| Sr. No. | Modules                                                                                                         | No. of Lectures |
|---------|-----------------------------------------------------------------------------------------------------------------|-----------------|
| 1       | Introduction                                                                                                    | 10              |
| 2       | Demand Analysis                                                                                                 | 10              |
| 3       | Supply and Production Decisions and Cost of Production                                                          | 15              |
| 4       | Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition | 15              |
| 5       | Pricing Practices                                                                                               | 10              |
| Total   |                                                                                                                 | 60              |



| Sl. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Introduction</b></p> <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       | <p><b>Demand Analysis</b></p> <p><b>Demand Function</b> - nature of demand curve under different markets<br/>Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts<br/><b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods<br/>(numerical illustrations on trend analysis and simple linear regression)</p>                                                                                                                                                                                                                     |
| 3       | <p><b>Supply and Production Decisions and Cost of Production</b></p> <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.<br/><b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit 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), LAC and Learning curve - Break even analysis (with business applications)</p> |
| 4       | <p><b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b></p> <p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long-run equilibrium of a firm under Monopoly<br/><b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising<br/>(topics to be taught using case studies from real life examples)<br/><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models<br/>(with practical examples)</p>                                            |
| 5       | <p><b>Pricing Practices</b></p> <p>Cost oriented pricing methods: cost - plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple - product pricing - transfer pricing<br/>(case studies on how pricing methods are used in business world)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                           |



# Bachelor of Management Studies (BMS)

## Programme

Under Choice Based Credit, Grading and Semester System  
Course Structure

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

## Semester II

| No. of Courses | Semester II                                           |    | Credits |
|----------------|-------------------------------------------------------|----|---------|
| 1              | Elective Courses (EC)                                 |    |         |
| 1              | Principles of Marketing                               | 03 |         |
| 2              | Industrial Law                                        | 03 |         |
| 3              | Business Mathematics                                  | 03 |         |
| 2              | Ability Enhancement Courses (AEC)                     |    |         |
| 2A             | Ability Enhancement Compulsory Course (AEC)           |    |         |
| 4              | Business Communication - II                           | 03 |         |
| 2B             | **Skill Enhancement Courses (SEC)                     |    |         |
| 5              | Any one course from the following list of the courses |    | 02      |
| 3              | Core Courses (CC)                                     |    |         |
| 6              | Business Environment                                  | 03 |         |
| 7              | Principles of Management                              | 03 |         |
| Total Credits  |                                                       |    | 20      |

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



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Elective Courses(EC)**

**1. Principles of Marketing**

**Modules at a Glance**

| Sr. No. | Modules                                                         | No. of Lectures |
|---------|-----------------------------------------------------------------|-----------------|
| 1       | Introduction to Marketing                                       | 15              |
| 2       | Marketing Environment, Research and Consumer Behaviour          | 15              |
| 3       | Marketing Mix                                                   | 15              |
| 4       | Segmentation, Targeting and Positioning and Trends in Marketing | 15              |
| Total   |                                                                 | 60              |

| Sr. No. | Modules / Units           | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | Introduction to Marketing | <ul style="list-style-type: none"> <li>• Introduction to Marketing: Definition, features, advantages and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function</li> <li>• Concepts of Marketing: Needs, wants and demands, transactions, transfer and exchanges.</li> <li>• Orientations of a firm: Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.</li> </ul> | <ul style="list-style-type: none"> <li>• The micro environment of business: Management structure; Marketing Channels; Markets in which a firm operates; competitors and stakeholders.</li> <li>• Macro environment: Political Factors; Economic Factors; Socio Cultural Factors , Technological Factors (PEST Analysis)</li> <li>• Marketing research: Meaning, features, importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research</li> <li>• MIS: Meaning, features and importance</li> <li>• Consumer Behaviour: Meaning, feature, importance, factors affecting Consumer Behaviour</li> </ul> | <ul style="list-style-type: none"> <li>• Marketing mix: Meaning – elements of Marketing Mix.</li> <li>• Product-product mix-product line lifecycle-product planning – New product development- failure of new product-levels of product.</li> <li>• Branding –Packing and packaging – role and importance</li> <li>• Pricing – objectives- factors influencing pricing policy and Pricing strategy.</li> <li>• Physical distribution – meaning – factor affecting channel selection-types of marketing channels</li> <li>• Promotion – meaning and significance of promotion. Promotion tools (brief)</li> </ul> | <ul style="list-style-type: none"> <li>• Segmentation, Targeting and Positioning and Trends in Marketing</li> <li>• Segmentation – meaning, importance, basis</li> <li>• Targeting – meaning, types</li> <li>• Positioning – meaning – strategies</li> <li>• New trends in marketing – E-marketing , Internet marketing and marketing using Social network</li> <li>• Social marketing/ Relationship marketing</li> </ul> |



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**2. Industrial Law**

**Modules at a Glance**

| Sr. No. | Modules                                                      | No. of Lectures |
|---------|--------------------------------------------------------------|-----------------|
| 1       | Laws Related to Industrial Relations and Industrial Disputes | 15              |
| 2       | Laws Related to Health, Safety and Welfare                   | 15              |
| 3       | Social Legislation                                           | 15              |
| 4       | Laws Related to Compensation Management                      | 15              |
| Total   |                                                              | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Laws Related to Industrial Relations and Industrial Disputes</b></p> <ul style="list-style-type: none"> <li>Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure</li> <li>The Trade Union Act, 1926</li> </ul>                                                                                                                                                                                                                                                                                       |
| 2       | <p><b>Laws Related to Health, Safety and Welfare</b></p> <ul style="list-style-type: none"> <li>The Factory Act 1948: (Provisions related to Health, Safety and Welfare)</li> <li>The Workmen's Compensation Act, 1923 Provisions:               <ul style="list-style-type: none"> <li>Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence</li> <li>Definitions</li> <li>Employers liability for compensation (S-3 to 13)</li> <li>Rules as to Compensation (Sec 4 to Sec 9) (14 A &amp; 17)</li> </ul> </li> </ul> |
| 3       | <p><b>Social Legislation</b></p> <ul style="list-style-type: none"> <li>Employee State Insurance Act 1948: Definition and Employees Provident Fund</li> <li>Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues</li> </ul>                                                                                                                                                                                                                                                                                                                              |
| 4       | <p><b>Laws Related To Compensation Management</b></p> <ul style="list-style-type: none"> <li>The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions</li> <li>Payment of Bonus Act, 1965</li> <li>The Payment Of Gratuity Act, 1972</li> </ul>                                                                                                                                                                                                                                                                                                                     |



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)**

**3. Business Mathematics**

**Modules at a Glance**

| Sr. No. | Modules                                     | No. of Lectures |
|---------|---------------------------------------------|-----------------|
| 1       | Elementary Financial Mathematics            | 15              |
| 2       | Matrices and Determinants                   | 15              |
| 3       | Derivatives and Applications of Derivatives | 15              |
| 4       | Numerical Analysis [Interpolation]          | 15              |
| Total   |                                             | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Elementary Financial Mathematics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <ul style="list-style-type: none"> <li>Simple and Compound Interest: Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest</li> <li>Annuity-Present and future value-sinking funds</li> <li>Depreciation of Assets: Equated Monthly Installments (EMI)- using flat interest rate and reducing balance method.</li> <li>Functions: Algebraic functions and the functions used in business and economics, Break Even and Equilibrium point.</li> <li>Permutation and Combination: (Simple problems to be solved with the calculator only)</li> </ul> | <b>Matrices and Determinants</b> <ul style="list-style-type: none"> <li>Matrices: Some important definitions and some important results. Matrix operation (Addition, scalar multiplication, matrix multiplication, transpose of a matrix)</li> <li>Determinants of a matrix of order two or three: properties and results of Determinants</li> <li>Solving a system of linear equations using Cramer's rule</li> <li>Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method</li> <li>Case study: Input Output Analysis</li> </ul> |
| 2       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Derivatives and Applications of Derivatives</b> <ul style="list-style-type: none"> <li>Introduction and Concept: Derivatives of constant function, logarithmic functions, polynomial and exponential function</li> <li>Rules of derivatives: addition, multiplication, quotient</li> <li>Second order derivatives</li> <li>Application of Derivatives: Maxima, Minima, Average Cost and Marginal Cost. Total revenue, Marginal revenue, Average revenue. Average and Marginal profit. Price elasticity of demand</li> </ul>                                            |
| 3       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Numerical Analysis [Interpolation]</b> <ul style="list-style-type: none"> <li>Introduction and concept: Finite differences – forward difference operator – Newton's forward difference formula with simple examples</li> <li>Backward Difference Operator. Newton's backward interpolation formula with simple examples</li> </ul>                                                                                                                                                                                                                                     |
| 4       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**  
**4. Business Communication - II**

**Modules at a Glance**

| Sr. No. | Modules                     | No. of Lectures |
|---------|-----------------------------|-----------------|
| 1       | Presentation Skills         | 15              |
| 2       | Group Communication         | 15              |
| 3       | Business Correspondence     | 15              |
| 4       | Language and Writing Skills | 15              |
| Total   |                             | 60              |

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



**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2016-2017  
Skill Enhancement Courses (SEC)**

**5. Foundation Course – II**

**Modules at a Glance**

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

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



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Core Courses (CC)**

**6. Business Environment**

**Modules at a Glance**

| Sr. No. | Modules                                                                                | No. of Lectures |
|---------|----------------------------------------------------------------------------------------|-----------------|
| 1       | Introduction to Business Environment                                                   | 15              |
| 2       | Political and Legal environment                                                        | 15              |
| 3       | Social and Cultural Environment, Technological environment and Competitive Environment | 15              |
| 4       | International Environment                                                              | 15              |
| Total   |                                                                                        | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Introduction to Business Environment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 2       | <ul style="list-style-type: none"> <li>• Business: Meaning, Definition, Nature &amp; Scope, Types of Business Organizations</li> <li>• Business Environment: Meaning, Characteristics, Scope and Significance, Components of Business Environment</li> <li>• Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis.</li> <li>• Introduction to Micro-Environment: <ul style="list-style-type: none"> <li>▪ Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity</li> <li>▪ External Environment: Firm, customers, suppliers, distributors, Competitors, Society</li> </ul> </li> <li>• Introduction to Macro Components: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal)</li> </ul> |
|         | Political and Legal environment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3       | <ul style="list-style-type: none"> <li>• Political Institutions: Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India.</li> <li>• Economic environment: economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy</li> <li>• Impact of business on Private sector, Public sector and Joint sector</li> <li>• Sun-rise sectors of India Economy. Challenges of Indian economy.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                  |
|         | Social and Cultural Environment, Technological environment and Competitive Environment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4       | <ul style="list-style-type: none"> <li>• Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business</li> <li>• Technological environment: Features, impact of technology on Business</li> <li>• Competitive Environment: Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                           |
|         | International Environment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|         | <ul style="list-style-type: none"> <li>• International Environment – <ul style="list-style-type: none"> <li>▪ GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO.</li> <li>▪ Globalization: Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model.</li> <li>▪ MNCs: Definition, meaning, merits, demerits, MNCs in India</li> <li>▪ FDI: Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India,</li> </ul> </li> <li>• Challenges faced by International Business and Investment Opportunities for Indian Industry.</li> </ul>                                                                                                                                                   |



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Core Courses (CC)**

**7. Principles of Management**

**Modules at a Glance**

| Sr. No. | Modules                                              | No. of Lectures |
|---------|------------------------------------------------------|-----------------|
| 1       | Nature of Management                                 | 15              |
| 2       | Planning and Decision Making                         | 15              |
| 3       | Organising                                           | 15              |
| 4       | Directing, Leadership, Co-ordination and Controlling | 15              |
| Total   |                                                      | 60              |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <ul style="list-style-type: none"> <li>• Management: Concept, Significance, Role &amp; Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid.</li> <li>• Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.</li> </ul>                                                                                                                                                               |
| 2       | <ul style="list-style-type: none"> <li>• Planning: Meaning, Importance, Elements, Process, Limitations and MBO.</li> <li>• Decision Making: Meaning, Importance, Process, Techniques of Decision Making.</li> </ul>                                                                                                                                                                                                                                 |
| 3       | <ul style="list-style-type: none"> <li>• Organizing: Concepts, Structure (Formal &amp; Informal, Line &amp; Staff and Matrix), Meaning, Advantages and Limitations</li> <li>• Departmentation: Meaning, Basis and Significance</li> <li>• Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control</li> <li>• Centralization vs Decentralization</li> <li>• Delegation: Authority &amp; Responsibility relationship</li> </ul> |
| 4       | <ul style="list-style-type: none"> <li>• Directing: Meaning and Process</li> <li>• Leadership: Meaning, Styles and Qualities of Good Leader</li> <li>• Co-ordination as an Essence of Management</li> <li>• Controlling: Meaning, Process and Techniques</li> <li>• Recent Trends: Green Management &amp; CSR</li> </ul>                                                                                                                            |





**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with effect from the Academic Year 2016-2017**

**Reference Books**

| Reference Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none"> <li>• Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books</li> <li>• Fundamental of Accounting and Financial Analysis : By Anil Choudhary (Pearson education)</li> <li>• Indian Accounting Standards and IFRS for non-financial executives : By T.P. Ghosh–Taxman</li> <li>• Financial Accounting for Business Managers: By Ashish K. Bhattacharya.</li> <li>• Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi</li> <li>• Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by LeslieChandwikh, Pentice Hall of India AdinBakley (P) Ltd., New Delhi</li> <li>• Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai</li> <li>• Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi</li> <li>• Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc</li> <li>• Financial Accounting by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, Mayur Paper Back, Noida</li> <li>• Compendium of Statement and Standard of Accounting, ICAI</li> <li>• Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>• Company Accounting Standards by ShrinivasanAand, Taxman, New Delhi</li> <li>• Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi</li> <li>• Introduction to Financial Accounting by Horrgeren, Pearson Publications, New Delhi</li> <li>• Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> <li>• Financial Accounting a Managerial Perspective, Varadraj B. Bapat, MehulRaitathatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi</li> </ul> |  |
| Business Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
| <ul style="list-style-type: none"> <li>• Elements of mercantile Law – N.D.Kapoor</li> <li>• Business Law – P.C. Tulsian</li> <li>• Business Law – S.S Gulshan</li> <li>• Company Law – Dr.Avtar Singh</li> <li>• Indian contract Act – Dr.Avtar Singh</li> <li>• Law of Intellectual Property-V.K-Taraporevala</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Business Statistics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| <ul style="list-style-type: none"> <li>• Statistics of Management, Richard Levin &amp;David S. Rubin,Printice Hall of India , New Delhi.</li> <li>• Statistics for Business &amp; Economics, David R Anderson, Dennis J Sweeney, Thompson Publication.</li> <li>• Fundamental of Statistics, S C Gupta, Himalya Publication House.</li> <li>• Business Statistics , Bharadwaj , Excel Books, Delhi</li> <li>• Business Mathematics, S.K Singh &amp; J.K Singh, Brijwasi Book Distributor &amp; Publisher.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |

**University of Mumbai**



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
Bachelor of Commerce Programme  
Second Year  
Semester III and IV  
Under Choice Based Credit, Grading and  
Semester System**

*To be implemented from Academic Year 2017-2018*

***Faculty of Commerce***



## S.Y.B.Com

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

| No. of Courses       | Semester III                                           | Credits   | No. of Courses       | Semester IV                                            | Credits   |
|----------------------|--------------------------------------------------------|-----------|----------------------|--------------------------------------------------------|-----------|
| 1                    | <b>Elective Courses (EC)</b>                           |           | 1                    | <b>Elective Courses (EC)</b>                           |           |
| 1A                   | <b>Discipline Specific Elective(DSE) Courses</b>       |           | 1A                   | <b>Discipline Specific Elective(DSE) Courses</b>       |           |
| 1Aa                  | <b>Discipline Specific Elective(DSE) Courses</b>       |           | 1Aa                  | <b>Discipline Specific Elective(DSE) Courses</b>       |           |
| 1                    | Accountancy and Financial Management III               | 03        | 1                    | Accountancy and Financial Management IV                | 03        |
| 1Ab                  | <b>Discipline Specific Elective(DSE) Courses</b>       |           | 1Ab                  | <b>Discipline Specific Elective(DSE) Courses</b>       |           |
| 2                    | *Any one course from the following list of the courses | 03        | 2                    | *Any one course from the following list of the courses | 03        |
| 1B                   | <b>Discipline Related Elective(DRE) Courses</b>        |           | 1B                   | <b>Discipline Related Elective(DRE) Courses</b>        |           |
| 3                    | Commerce III                                           | 03        | 3                    | Commerce IV                                            | 03        |
| 4                    | Business Economics III                                 | 03        | 4                    | Business Economics IV                                  | 03        |
| 2                    | <b>Ability Enhancement Courses (AEC)</b>               |           | 2                    | <b>Ability Enhancement Courses (AEC)</b>               |           |
| 2A                   | <b>*Skill Enhancement Courses (SEC) Group A</b>        |           | 2A                   | <b>**Skill Enhancement Courses (SEC) Group A</b>       |           |
| 5                    | *Any one course from the following list of the courses | 03        | 5                    | *Any one course from the following list of the courses | 03        |
| 2B                   | <b>*Skill Enhancement Courses (SEC) Group B</b>        |           | 2B                   | <b>**Skill Enhancement Courses (SEC) Group B</b>       |           |
| 6                    | Any one course from the following list of the courses  | 02        | 6                    | Any one course from the following list of the courses  | 02        |
| 3                    | <b>Core Courses (CC)</b>                               |           | 3                    | <b>Core Courses (CC)</b>                               |           |
| 7                    | Business Law I                                         | 03        | 7                    | Business Law II                                        | 03        |
| <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>*List of Skill Enhancement Courses (SEC) Group A<br/>for Semester III (Any One)</b> |                                        | <b>*List of Skill Enhancement Courses (SEC) Group A<br/>for Semester IV (Any One)</b> |                                        |
|----------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------|
| 1                                                                                      | Advertising I                          | 1                                                                                     | Advertising II                         |
| 2                                                                                      | Field Sales Management I               | 2                                                                                     | Field Sales Management II              |
| 3                                                                                      | Public Relations I                     | 3                                                                                     | Public Relations II                    |
| 4                                                                                      | Mass Communication I                   | 4                                                                                     | Mass Communication II                  |
| 5                                                                                      | Travel & Tourism Management Paper I    | 5                                                                                     | Travel & Tourism Management II         |
| 6                                                                                      | Journalism I                           | 6                                                                                     | Journalism II                          |
| 7                                                                                      | Company Secretarial Practice I         | 7                                                                                     | Company Secretarial Practice II        |
| 8                                                                                      | Rural Development I                    | 8                                                                                     | Rural Development II                   |
| 9                                                                                      | Co-operation I                         | 9                                                                                     | Co-operation II                        |
| 10                                                                                     | Mercantile Shipping I                  | 10                                                                                    | Mercantile Shipping II                 |
| 11                                                                                     | Indian Economic Problem I              | 11                                                                                    | Indian Economic Problem II             |
| 12                                                                                     | Computer Programming I                 | 12                                                                                    | Computer Programming II                |
| 13                                                                                     | Logistic and Supply Chain Management I | 13                                                                                    | Logistic and Supply Chain Management I |
| 14                                                                                     | Economic System I                      | 14                                                                                    | Economic System II                     |
| <b>Note: Course selected in Semester III will continue in Semester IV</b>              |                                        |                                                                                       |                                        |

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



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

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

**Semester III**

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

**\*\* 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 |
| <b>Note: Course selected in Semester III will continue in Semester IV</b> |                                               |



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

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

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

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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.<br>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.<br>iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year. |
| 2       | <b>Piecemeal Distribution of Cash</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|         | i) Excess Capital Method only<br>ii) Asset taken over by a partner<br>iii) Treatment of past profits or past losses in the Balance sheet<br>iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual<br>v) Treatment of secured liabilities<br>vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method                                                                                                                                                                                                                                                                                  |
| 3       | <b>Amalgamation of Firms</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|         | i) Realization method only<br>ii) Calculation of purchase consideration<br>iii) Journal / ledger accounts of old firms<br>iv) Preparing Balance sheet of new firm<br>v) Adjustment of goodwill in the new firm<br>vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms                                                                                                                                                                                                                                                                                                                                            |
| 4       | <b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|         | (i) Realisation method only<br>(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



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

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



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

**Reference Text :**

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

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

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

**3. Commerce –III**

**(Management: Functions and Challenges)**

**Course Objectives:**

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

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



| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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><br/>Classical Approach: Scientific Management – F.W.Taylor's Contribution<br/>Classical Organisation Theory: Henri Fayol's Principles<br/>Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments</li> <li>• <b>Modern Management Approach-</b> Peter Drucker'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, Formal v/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.<br/>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, Manab Thakur, 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 – Peta Druche "willian Heinemann LTD.



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

**Q.1 Multiple Choice Questions**

**(A) Select the most appropriate answer from the option given below** 10  
(Any Ten out of Twelve)

**(B) State whether the following statements are True or False** 10  
(Any Ten out of Twelve)

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

a.

b.

c.

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

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

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

**4. Business Economics III**

*Modules at a Glance*

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



## BUSINESS ECONOMICS III

### ELEMENTS OF MACROECONOMICS

#### Preamble

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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 :</b> Say's law of Markets - 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> <li>• <b>Liquidity Preference Theory of Interest</b></li> </ul>                                                                                              |
| 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> |



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

**5. Computer Programming Paper I**

*Modules at a Glance*

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

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



## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

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

All Questions are Compulsory Carrying 15 Marks each.

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

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

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

**Modules at a Glance**

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



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

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

**7. Business Law - I**

**Course Objective:**

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

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



| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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> |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | <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>                                                                                                       |
| 5 | <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> |



**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> |

**1Ab \*List of Discipline Specific Elective (DSE) Courses for Semester IV (Any One)**

|   |                                                     |
|---|-----------------------------------------------------|
| 1 | Financial Accounting and Auditing - Auditing        |
| 2 | Business Management- Marketing Management           |
| 3 | Banking & Finance- Introduction to Banking in India |
| 4 | Commerce- International Business Relations          |

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

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

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

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

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

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



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

**Elective Courses (EC)**

**Discipline Specific Elective (DSE) Courses**

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

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction to Company Accounts</b><br>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)<br>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)<br>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) |
| 2       | <b>Redemption of Preference Shares</b><br>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.<br>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,<br>(Question on entries and/or Balance Sheet)<br>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.                                                                                                                     |
| 3       | <b>Redemption of Debentures</b><br>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<br>Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.<br>(Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)                                                                                                                                                                                                                                                                                                                                 |
| 4       | <b>Ascertainment and Treatment of Profit Prior to Incorporation</b><br>(i) Principles for ascertainment<br>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

**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 LeslieChandWichkPretice Hall of India AdinBakley (P) Ltd.



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

*Elective Courses (EC)*

*Discipline Specific Elective (DSE) Courses*

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

*Modules at a Glance*

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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*

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

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

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

**Course Objectives: -**

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

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



| Sl. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Production &amp; Inventory Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|         | <ul style="list-style-type: none"> <li>• <b>Production Management:</b> Objectives, Scope<br/>Production Planning &amp; Control : Steps, Importance</li> <li>• <b>Production Systems:</b> Concept, Types - Continuous and Intermittent.<br/>Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</li> <li>• <b>Inventory Management-</b> Objectives,<br/>Inventory Control- Techniques.<br/>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,<br/>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<br/>Dematerialisation: Process, Role of Depositories : NSDL and CDSL</li> <li>• SEBI: Functions of SEBI, Investors protection measures of SEBI.<br/>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,<br/>Derivatives Market: Types, Participants, Types of Derivative Instruments.</li> <li>• Start-up Ventures –Concept, Sources of Funding,<br/>Micro Finance – Importance, Role of Self Help Groups.</li> </ul>                                                                   |

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

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

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

*Modules at a Glance*

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

## Business Economics IV

### Foundation of Public Finance

#### Preamble

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

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



| Sl. 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>• <b>Objectives of taxation - Canons of taxation - Types of taxes :</b> 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>                                                |

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

**5. Computer Programming Paper II**

**Modules at a Glance**

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

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



## QUESTION PAPER PATTERN

Maximum Marks : 75  
Questions to be set : 05

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

All Questions are Compulsory Carrying 15 Marks each.

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

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

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

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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> |

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

**Core Courses (CC)**

**7. Business Law II**

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

| Sr. No. | Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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       | INTELLECTUAL PROPERTY RIGHTS 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| ✓       | <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)



**University of Mumbai**



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

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

***To be implemented from Academic Year 2018-2019***

***Faculty of Commerce***

# Bachelor of Commerce (B.Com) Programme

## Under Choice Based Credit, Grading and Semester System

**T.Y.B.Com**

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

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

| <b>*List of groups of<br/>Discipline Specific Elective(DSE) Courses<br/>for Semester V (Any One Group)</b> |                                                                 | <b>*List of groups of<br/>Discipline Specific Elective(DSE) Courses<br/>for Semester VI (Any One Group)</b> |                                                                |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| <b>Group A: Advanced Accountancy</b>                                                                       |                                                                 |                                                                                                             |                                                                |
| 1                                                                                                          | Financial Accounting and Auditing VII -<br>Financial Accounting | 1                                                                                                           | Financial Accounting and Auditing IX -<br>Financial Accounting |
| 2                                                                                                          | Financial Accounting and Auditing VIII -<br>Cost Accounting     | 2                                                                                                           | Financial Accounting and Auditing X -<br>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>                                     |                                                                 |                                                                                                             |                                                                |

**\*\*List of Ability Enhancement Courses (AEC)  
for Semester V (Any Two)**

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

**\*\*List of Ability Enhancement Courses (AEC)  
for Semester VI (Any Two)**

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

**Note: Course selected in Semester V will continue in Semester VI**



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

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

**Semester V**

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

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

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

***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       | Preparation of Final Accounts of Companies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | <p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> <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       | Internal Reconstruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|         | <p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 3       | Buy Back of Shares                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|         | <p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | <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**

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



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

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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<br/>Marketing Information System-Concept, Components<br/>Data Mining- Concept, Importance</li> <li>Consumer Behaviour- Concept, Factors influencing Consumer Behaviour<br/>Market Segmentation- Concept, Benefits, Bases of market segmentation<br/>Customer Relationship Management- Concept, Techniques<br/>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,<br/>Product- Product Decision Areas<br/>Product Life Cycle- Concept, Managing stages of PLC<br/>Branding- Concept, Components<br/>Brand Equity- Concept, Factors influencing Brand Equity</li> <li>Packaging- Concept, Essentials of a good package<br/>Product Positioning- Concept, Strategies of Product Positioning<br/>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)<br/>Supply Chain Management-Concept, Components of SCM</li> <li>Promotion- Concept, Importance, Elements of Promotion mix<br/>Integrated Marketing Communication (IMC)- Concept, Scope, Importance</li> <li>Sales Management- Concept, Components, Emerging trends in selling<br/>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<br/>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<br/>Digital Marketing-Concept, trends in Digital Marketing<br/>Green Marketing- concept, importance</li> <li>Challenges faced by Marketing Managers in 21st Century<br/>Careers in Marketing – Skill sets required for effective marketing<br/>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.<br/>No.</b> | <b>Modules</b>                                            | <b>No. of<br/>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-</b> Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.</li> <li>• <b>Industrial Pollution in India:</b> Meaning, 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**

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



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Data Communication, Networking and Internet</b> <p>a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p>b) Network Basics and Infrastructure</p> <ul style="list-style-type: none"> <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>c) Internet</p> <ul 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       | <b>Database and MySQL</b> <p>a) <b>Introduction</b> :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p>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       | <b>Database and MySQL</b> <p>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 Functions – count, sum, avg, max, min.</p> <p>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>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.</p> <p>Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | <b>Spread Sheet</b> <ul style="list-style-type: none"> <li>a) <b>Creating and Navigating worksheets and adding information to worksheets</b> <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> </li> <li>b) <b>Multiple Spreadsheets</b> <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> </li> <li>c) <b>Functions</b> <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> </li> <li>d) <b>Data Analysis</b> <ul style="list-style-type: none"> <li>• Sorting, Subtotal.</li> <li>• Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.</li> </ul> </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  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

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

**3. Export Marketing Paper - I**

**Modules at a Glance**

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

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

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

**Elective Courses (EC)**

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

**Group A: Advanced Accountancy**

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

**Modules at a Glance**

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



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings)</b><br>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><br>In relation to purchase and sale of goods, services and assets and loan and credit transactions.<br>Computation and treatment of exchange rate differences                                                                                                                                                                                                              |
| 3       | <b>Liquidation of Companies</b><br>Introduction, Underwriting, Underwriting Commission<br>Provision of Companies Act with respect to Payment of underwriting commission<br>Underwriters, Sub-Underwriters, Brokers and Manager to issues<br>Types of underwriting, Abatement Clause<br>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><br>Meaning of liquidation or winding up<br>Preferential payments<br>Overriding preferential payments<br>Preparation of statement of affairs, deficit / surplus account<br>Liquidator's final statement of account                                                                                                                                                                 |
| 5       | <b>Accounting for Limited Liability Partnership</b><br>Statutory Provisions<br>Conversion of partnership firm into LLP<br>Final Accounts                                                                                                                                                                                                                                                                                         |

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

**Elective Courses (EC)**

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

**Group A: Advanced Accountancy**

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

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                    |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Cost Control Accounts</b>                                                                                                                                                                                                                                                                                                                       |
|         | Advantages and Disadvantages<br>Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained<br>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.<br>Excluding Escalation clause<br><b>Note-</b> Simple practical problems |
| 3       | <b>Process Costing</b>                                                                                                                                                                                                                                                                                                                             |
|         | Process loss, Abnormal Gains and Losses, Joint products and by-products.<br>Excluding Equivalent units, Inter-process profit<br><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<br>Contribution, Breakeven analysis, Margin of safety and profit volume graph.<br><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.<br><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<br>Life cycle Costing<br>Benchmarking<br>ABC Costing<br><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**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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</li> <li>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</li> <li>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)</li> <li>Evaluating training effectiveness- Concept, Methods</li> <li>Performance Appraisal- Concept, Benefits, Limitations, Methods</li> <li>Potential Appraisal-Concept, Importance</li> <li>Career Planning- Concept, Importance</li> <li>Succession Planning- Concept, Need</li> <li>Mentoring- Concept, Importance</li> <li>Counseling- Concept, Techniques.</li> </ul>                    |
| 3       | <b>Human Relations</b> <ul style="list-style-type: none"> <li>Human Relations- Concept, Significance</li> <li>Leadership –Concept, Transactional &amp; Transformational Leadership</li> <li>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</li> <li>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:</li> <li>Competencies- concept, classification</li> <li>Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</li> <li>Trends in Human Resource Management,;</li> <li>Employee Engagement- Concept, Types</li> <li>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.<br/>No.</b> | <b>Modules</b>                                              | <b>No. of<br/>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***

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

| Sl. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>E – Commerce</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|         | a) Definition of E-commerce<br>b) Features of E-commerce<br>c) Types of E-commerce (B2C, B2B, C2C, P2P)<br>d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)<br>e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider).<br>f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.<br>g) Encryption: Definition, Digital Signatures, SSL.<br>h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.<br>i) How an Online credit card transaction works. SET protocol.<br>j) Limitation of E-commerce.<br>k) M-commerce (Definition and Features). |
| 2       | <b>Advanced Spread Sheet</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | a) <b>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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|         | a) <b>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<br/>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<br/>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<br/>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)**

**3. Export Marketing Paper - II**

**Modules at a Glance**

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



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

# 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*

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

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

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

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

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

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

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

**Semester I**

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

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

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

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

**1.Accountancy and Financial Management I**

**Modules at a Glance**

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



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p>Accounting standards issued by ICAI and Inventory valuation</p> <ul style="list-style-type: none"> <li>Accounting standards: Concepts, benefits, procedures for issue of accounting standards</li> <li>Various AS : AS – 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations</li> <li>AS–2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.</li> <li>AS – 9: Revenue Recognition Meaning and Scope, Transaction excluded, Sale of Goods, Rendering of Services, Effect of Uncertainties, Disclosure, Illustrations.</li> </ul> <ul style="list-style-type: none"> <li>Inventory Valuation               <p>Meaning of inventories Cost for inventory valuation</p> <p>Inventory systems : Periodic Inventory system and Perpetual Inventory System</p> <p>Valuation: Meaning and importance</p> <p>Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method</p> <p>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</p> </li> </ul> |
| 2       | <p><b>Final Accounts</b></p> <p>Expenditure: Capital, Revenue</p> <p>Receipts: Capital, Revenue</p> <p>Adjustment and Closing Entries</p> <p>Final accounts of Manufacturing concerns (Proprietary Firm)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3       | <p><b>Departmental Accounts</b></p> <p>Meaning</p> <p>Basis of Allocation of Expenses and Incomes/Receipts</p> <p>Inter Departmental Transfer : at Cost Price and Invoice Price</p> <p>Stock Reserve</p> <p>Departmental Trading and Profit &amp; Loss Account and Balance Sheet</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 4       | <p><b>Accounting for Hire Purchase</b></p> <p>Meaning</p> <p>Calculation of interest</p> <p>Accounting for hire purchase transactions by asset purchase method based on full cash price</p> <p>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.<br/>No.</b> | <b>Modules</b>       | <b>No. of<br/>Lectures</b> |
|--------------------|----------------------|----------------------------|
| 1                  | Business             | 12                         |
| 2                  | Business Environment | 11                         |
| 3                  | Project Planning     | 12                         |
| 4                  | Entrepreneurship     | 10                         |
| Total              |                      | 45                         |

*Faculty of Commerce, University of Mumbai*

| 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*

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



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Introduction</b><br><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,<br>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium                                                                                                          |
| 2       | <b>Demand Analysis</b><br><b>Demand Function</b> - nature of demand curve under different markets<br>Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts<br><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)                                             |
| 3       | <b>Supply and Production Decisions</b><br><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                                                                                                                                                               |
| 4       | <b>Cost of Production</b><br><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)<br><b>Extensions of cost analysis:</b> cost reduction through experience - LAC and Learning curve - Break even analysis (with business applications) |

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

**Ability Enhancement Courses (AEC)**

**4. Business Communication I**

**Modules at a Glance**

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

**Note:**

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

Faculty of Commerce, University of Mumbai



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Theory of Communication</b></p> <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 Channels and Objectives of Communication: Channels- 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></p> <p>Methods: Verbal and Nonverbal, Characteristics of Verbal Communication</p> <p>Characteristics of Non-verbal Communication, Business Etiquette</p> <p>Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax]</p> <p>Computers and E- communication Video and Satellite Conferencing</p>                              |
| 2       | <p><b>Obstacles to Communication in Business World</b></p> <p><b>Problems in Communication / Barriers to Communication:</b></p> <p>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></p> <p>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,</p> <p>Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace</p> <p>Piracy, Insurance, Child Labour</p> |
| 3       | <p><b>Business Correspondence</b></p> <p><b>Theory of Business Letter Writing:</b></p> <p>Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block</p> <p>Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b></p> <p>Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation</p> <p>[Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4       | Language and Writing Skills                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|         | <p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b><br/>         Developing an idea, using appropriate linking devices, etc<br/>         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.<br/>No.</b> | <b>Modules</b>                                 | <b>No. of<br/>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                                                                                                                                                                                                                                                                                                                                                  |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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.                                                              |
| 2       | <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                                                     |
| 3       | <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 |
| 4       | <b>Urbanisation and Environment</b>                                                                                                                                                                                                                                                                                                                              |
|         | Concept of Urbanisation– Problems of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities                                                               |
| 5       | <b>Reading of Thematic Maps and Map Filling</b>                                                                                                                                                                                                                                                                                                                  |
|         | Reading of Thematic Maps(4 Lectures)<br>Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation.<br>Map Filling: (4 Lectures)<br>Map filling of World (Environmentally significant features) using point, line and polygon segment.<br>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.<br/>No.</b> | <b>Modules</b>                             | <b>No. of<br/>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>                  |

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| 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

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

**7. Mathematical and Statistical Techniques I**

**Modules at a Glance**

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

**Note:**

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



| Sr. No. | Modules/Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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>{}^nC_r</math> and <math>{}^nP_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> <ul style="list-style-type: none"> <li>• 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.</li> </ul>                                                                                                                                                                                                                        |



**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<br>Couniter   | Choice Based Credit, Grading and Semester System      | Credits   |
|----------------------|-------------------------------------------------------|-----------|
| 1                    | Elective Courses (EC) (Any One)                       |           |
| 1A                   | Discipline Specific Elective (DSE) Courses            |           |
| 1                    | Accountancy and Financial Management II               | 03        |
| 1B                   | Discipline Related Elective (DRE) Courses             |           |
| 2                    | Commerce II                                           | 03        |
| 3                    | Business Economics II                                 | 03        |
| 2                    | Ability Enhancement Courses (AEC)                     |           |
| 2A                   | Ability Enhancement Compulsory Courses (AECG)         |           |
| 4                    | Business Communication I                              | 03        |
| 5                    | Environmental Studies II                              | 03        |
| 2B                   | Any one course from the following list of the courses | 02        |
| 3                    | Mathematical and Statistical Techniques II            | 03        |
| <b>Total Credits</b> |                                                       | <b>20</b> |

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

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

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

**1.Accountancy and Financial Management II**

**Modules at a Glance**

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



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

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

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

**2. Commerce II**

**Modules at a Glance**

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



| Sr.No | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | <p><b>Concept of Services</b></p> <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     | <p><b>Retailing</b></p> <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     | <p><b>Recent Trends in Service Sector</b></p> <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     | <p><b>E-Commerce</b></p> <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 B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Elective Courses (EC)-**

**Discipline Related Elective(DRE) Courses**

**3. Business Economics II**

**Modules at a Glance**

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

| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p><b>Market structure: Perfect competition and Monopoly</b></p> <p>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</p>                                                                                                                                                                                                                                              |
| 2       | <p><b>Pricing and Output Decisions under Perfect Competition</b></p> <p>Monopolistic competition: competitive and monopolistic elements of monopolistic competition - equilibrium of a firm under monopolistic competition, monopolistic competition versus perfect competition- excess capacity and inefficiency - debate over role of advertising ( topics to be taught using case studies from real life examples)</p> <p>Oligopolistic markets: key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)</p> |
| 3       | <p><b>Pricing Practices</b></p> <p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing (case studies on how pricing methods are used in business world)</p>                                                                                                                                                                                                                                                                                                                               |
| 4       | <p><b>Financing and Projects</b></p> <p>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)</p>                                                                                                                                                                                                                                                                                                                                            |

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

**Ability Enhancement Courses (AEC)**

**4. Business Communication II**

**Modules at a Glance**

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

#### **Tutorial Activities:**

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

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

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

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

**4.Environmental Studies II**

*Modules at a Glance*

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



| Sr. No. | Modules / Units                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <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<br>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.<br>Concept and Calculation of Environmental Performance Index (EPI)                                                                                                                                                                                                                                                 |

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

*Skill Enhancement Courses (SEC)*

**6. Foundation Course - II**

*Modules at a Glance*

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

| Sr. No | Modules /Units                                                                                                                                                                                                                                                                                                                                                                   |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | <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  
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**Core Courses (CC)**

**7. Mathematical and Statistical Techniques II**

**Modules at a Glance**

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

**Note:**

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



| Sr. No. | Modules/ Units                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Functions, Derivatives and Their Applications</b><br><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><br><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><br><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><br><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, Dornich-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> |

| Examinations |                                                                                                                                                                                                                                                                                                                                                 |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | <b>Probability Distributions:</b> <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.*



## 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<br>A) Sub Questions to be asked 12 and to be answered any 10<br>B) Sub Questions to be asked 12 and to be answered any 10<br>(*Multiple choice / True or False / Match the columns/Fill in the blanks) | 20 Marks             |
| Q-2         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-2         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-3         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-3         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-4         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-4         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-5         | Full Length Question<br>OR                                                                                                                                                                                                 | 15 Marks             |
| Q-5         | Full Length Question                                                                                                                                                                                                       | 15 Marks             |
| Q-6         | A) Theory questions<br>B) Theory questions<br>OR                                                                                                                                                                           | 10 Marks<br>10 Marks |
| Q-6         | Short Notes<br>To be asked 06<br>To be answered 04                                                                                                                                                                         | 20 Marks             |

**Note:**

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

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