



ST. XAVIER'S COLLEGE  
(AUTONOMOUS)  
MUMBAI.  
*FACULTY OF COMMERCE*  
BACHELOR OF COMMERCE  
(B. COM.)  
*[EVENING SECTION]*  
THREE YEAR INTEGRATED COURSE  
[SIX SEMESTERS]  
*REVISED*  
SYLLABUS OF  
BACHELOR OF COMMERCE PROGRAM  
OF  
ST. XAVIERS COLLEGE  
(AUTONOMOUS), MUMBAI  
*W.E.F. A.Y. - JUNE, 2022.*



## SYLLABI PER SEMESTER

### SEMESTER -I F.Y.B. COM

Code	Course Title	L/W	Credits
CSPC0101	Special Course – Giving voice to Values	03	03
CCOM0101	Fundamentals of Financial Accounting -I	04	03
CCOM0102	Business Economics I [ Micro Economics]	03	03
CCOM0103	Business Mathematics & Statistics I	5+1	03
CCOM0104	Management Functions and Challenges - Commerce I	03	03
CCOM0105	Communications Skills in English	4+1	03
CCOM0106	Introduction to Business -Commerce – II	03	03

### SEMESTER –II F.Y.B. COM

Code	Course Title	L/W	Credits
CSPC0201	Special Course – Environmental Studies	03	03
CCOM0201	Fundamentals of Financial Accounting -II	04	03
CCOM0202	Business Economics II [ Micro Economics]	03	03
CCOM0203	Business Mathematics & Statistics II	5+1	03
CCOM0204	Marketing - Commerce III	03	03
CCOM0205	Business Communications	4+1	03
CCOM0206	Services Sector - Commerce – IV	03	03

### SEMESTER –III S.Y.B. COM

Code	Course Title	L/W	Credits
CSPC0301	Special Course - Human Rights	03	03
CCOM0301	Financial Accounting - I	05	04
CCOM0302	Business Economics III [Macro Economics]	03	03
CCOM0303	Commercial Law - I	04	03
CCOM0304	Human Resource Management - Commerce V	03	03
CCOM0305	Financial Management - I	03	03
CCOM0306	Mass Communication	03	03

### SEMESTER –IV S.Y.B. COM

Code	Course Title	L/W	Credits
CSPC0401	Special Course – Science & Technology	03	03
CCOM0401	Financial Accounting -II	05	04
CCOM0402	Business Economics IV [Indian Economy]	03	03
CCOM0403	Commercial Law -II	04	03
CCOM0404	Business Finance & Capital Market -Commerce VI	03	03
CCOM0405	Financial Management II	03	03
CCOM0406	Advertising	03	03



**SEMESTER –V T.Y.B. COM**

<b>Code</b>	<b>Course Title</b>	<b>L/W</b>	<b>Credits</b>
CCOM0501	Basic Corporate Accounts	05	06
CCOM0502	Basics & Fundamentals of Costing & Auditing	04	05
CCOM0503	Management Accounting - I	03	05
CCOM0504	Business Economics V [ Public Finance]	03	04
CCOM0505	Production & Material Management Commerce VII	03	03
	Applied Components		
CCOM0506	Export Marketing	03	03
CCOM0507	Direct Tax- Income Tax	03	04

**SEMESTER –VI T.Y.B. COM**

<b>Code</b>	<b>Course Title</b>	<b>L/W</b>	<b>Credits</b>
CCOM0601	Advance Corporate Accounts	05	06
CCOM0602	Basics & Fundamentals of Costing & Auditing	04	05
CCOM0603	Management Accounting - II	03	05
CCOM0604	Business Economics VI [ International Economics]	03	04
CCOM0605	Entrepreneurship - Commerce VIII	03	03
	Applied Components		
CCOM0606	Corporate Laws	03	03
CCOM0607	Indirect Tax- GST	03	04



## **ST. XAVIER'S COLLEGE (AUTONOMOUS) MUMBAI.**

### **Scheme of Examination applicable to all courses:**

The performance of the learners will be evaluated in two Components, - Internal and External / Semester End Examination.

One component will be the Internal Assessment carrying 40% marks.

Second component will be the Semester wise End Examination 60% marks.

#### **A) Scheme of Internal Evaluation**

The internal assessment of 40 % for each course will be as follows:

<b>Internal Evaluation</b>	<b>Marks</b>
Project or Assignment & Viva-Voce	15
Class test (Multiple choice Objective type) Sit-down Test [MCQ's, Match the Columns, Image Interpretation, Interpretation of Data Analysis, Full forms of Acronyms, Case Study Analysis, Word Puzzle Solving Down-Across Type, etc.; carrying One-half Mark/ one mark for each Correct Response & without ANY Negative Marking Scheme]	20
For Overall conduct, attendance and active routine class participation as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic actives	05

#### **B) Scheme of External/ Semester End Examination**

The pattern for Semester end paper of 60 marks will be as follows:

- Duration – 2 hours for each paper.
  - There shall be four questions each of 15 marks or Six questions of 10 each.
- All questions shall be compulsory.
- Questions may be subdivided into sub-questions a, b, c and students are expected to answer Two out of three or one of two.
- Questions



## QUESTION PAPER FORMAT

Maximum Marks -60

Questions to be set: 04

Duration: 02 Hrs.

All Questions are compulsory and carrying 15 Marks each\*.

Question*	Particular	Marks
Question No 1	Full Length Practical Question or sub questions	15 Marks
	OR	
Question No 1	Full Length Practical Question	
Question No 2	Full Length Practical Question / or sub questions	15 Marks
	OR	
Question No 2	Full Length Practical Question	
Question No 3	Full Length Practical Question / or sub questions	15 Marks
	OR	
	Full Length Practical Question	
Question No 4	Full Length Practical Question / or sub questions	15 Marks
	OR	
Question No 4	Full Length Practical Question or sub questions /Short Notes OR Theory Question	

\*No of Questions to be answered, marks per question and pattern type of questions may be different for different course/ subjects.



## **TEACHING METHODOLOGY**

1. Lecture
2. Discussion / debates
3. Class Presentation
4. Role Play
5. Case Study Analysis
6. Audio-Visual Presentation
7. PPT Slides Displayed through LCD Projector
8. Short Video Clipping
9. Take-home Individual Hand-Written Assignments
10. Guided Field Visits to Industry





<b>F. Y. B. Com</b>	<b>SPECIAL COURSE: GIVING VOICE TO VALUES</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CSPC0101</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To examine and interrogate one's own values objectively and rationally.
- To identify and explore various philosophical leanings in education.
- To 'own' one's values & effectively engage with other value systems in different spaces.
- To understand how values materialize or where they come from.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p><b><u>Value Identification and Clarification.</u></b></p> <p><b>A] Conceptualization of Values.</b> Conceptualization of Values within a target group of late teens on the verge of adulthood; the problems they face or struggle with</p> <p><b>B] Agencies of Value Formation.</b> The role of various institutions such as family, school or any other institution, media, etc., in the formation / inculcation of values; distinctions between 'guilt' and 'shame' cultures.</p> <p><b>C] Educational Philosophies.</b> Introduction to various philosophies the basis of education for example philosophy of education in Shantiniketan and Auroville, Jesuit education etc.; comparisons of brief extracts from Rousseau's 'Emile' and Ivan Illich's 'Deschooling Society' or Paulo Friere's 'Pedagogy of the Oppressed'; compare and contrast with the tech revolution and how that has changed educational philosophy, practice and expected outcomes.</p>	<b>15</b>
<b>II</b>	<p><b><u>Individual Value Conflicts.</u></b></p> <p><b>A] Relationships.</b> With parents, siblings and extended family, friends, partners, etc.</p> <p><b>B] Dealing with Addictions.</b> Drugs, Alcohol, Smoking, Internet</p> <p><b>C] Sustaining Values in the face of dilemmas.</b> The art of choosing; the moral / ethical predicaments that one has to contend with as teenagers / young adults / adults. Case studies to be used to highlight concerns such as plagiarism / ethics within any relationship (romantic or otherwise)</p>	<b>15</b>



III	<p><b>Societal Value Conflicts.</b></p> <p><b>A] Gender sensitization.</b> Acknowledgement of various “genders”; gender within cultural contexts, problems faced by various genders – in workplace (mention the Vishakha Guidelines)</p> <p><b>B] Communal Sensitivity.</b> Religious tolerance; tolerance of ‘other’ cultures within one’s own space – interrogating stereotypes based on religion; region or location etc.</p> <p><b>C] Global citizenship.</b> Consequences of globalization on: the individual, community, media, culture and life-styles.</p>	15
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Selections from Rousseau’s Emile
- Selections from Ivan Illich’s ‘Deschooling Society’
- Selections from Paulo Freire’s Pedagogy of the Oppressed
- Sheena Iyengar’s The Art of Choosing
- Noam Chomsky’s Media Control







<b>F. Y. B. Com</b>	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING - I</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CCOM0101</b>	<b>LPW: 4</b>

### LEARNING OBJECTIVES:

- Get acquainted with GAAP (Generally Accepted Accounting Principles) learning through few mandatory accounting standards in India for business and other entities.
- Recognize various methods of inventory valuation, and select the most suitable method of inventory management through analytical process.
- Understand the manner and method of allocating the direct and indirect expenses of the business.
- Understand the know-how, principles and practical tools in preparation of annual financial statements of small business entities for business decision making.
- Calculate departmental profit or loss by allocating expenses and income on scientific, logical and actual basis.
- Understand the hire-purchase transactions and accounting treatment thereof.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Accounting standards issued by ICAI Introduction to Accounting Standards: Introduction to IND- AS & IFRS: AS – 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations AS–2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations. AS – 9: Revenue Recognition Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations. Inventory Valuation: Meaning of inventories Cost for inventory valuation Inventory systems: Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet	<b>15</b>
<b>II</b>	Final Accounts of Manufacturing concerns (Proprietary Firm): Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment: and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)	<b>15</b>



III	Departmental Accounts Meaning, Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet	15
IV	Accounting for Hire Purchase Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in balance sheet for hirer and Vendor (excluding default, repossession and calculation of cash price)	15
	<b>Total Lectures</b>	<b>60</b>

**REFERENCE BOOKS:**

- ICAI latest study material
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- Accountancy & Financial Management (For F.Y.B.Com.) by Chopde – Chaudhari – Seth Publication
- Accounting and Financial Management, Semester I – Ainapure and Ainapure, Manan Prakashan, 2022



<b>F. Y. B. Com</b>	<b>BUSINESS ECONOMICS - I (MICRO ECONOMICS)</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CCOM0102</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To familiarise the learners with the basics of microeconomics and its applications.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Introduction to Business Economics Introduction to Business Economics – scope - Economics and Business Economics – Basic concepts – equation, identities, curve, slope, average and marginal concepts - Production Possibility Curve - scarcity	<b>10</b>
<b>II</b>	Demand Analysis Demand Function – determinants of individual demand – Market v/s Individual demand - Consumer Equilibrium - Law of Demand as Price Effect - its exceptions - Elasticity of Demand- price, income, cross and promotional - its applications – Budget constraints - Indifference Curve- properties - Consumers Equilibrium - Consumer and Producers Surplus - their uses	<b>20</b>
<b>III</b>	Production Function Production Function - Short Run and Long Run - Single variable- average and marginal product - Law of Variable Proportions – Two variable - Iso-quants – properties - Producers equilibrium - Economies of Scale and scope Case studies	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- Koutsoyiannis, A, *Modern Microeconomics*, MacMillan Press, 1979.
- Lipsey, R.G. and A.K. Chrystal, *Economics*, Oxford University. Press, 2007.
- Mankiw, N.G, *Economics: Principles and Applications*, Cengage Learning, 2009.
- Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
- Salvatore, D.L, *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
- Varian, H.R, *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 2000
- Ahuja, H. L, *Business Economics*, S. Chand Publishing, New Delhi, 2017.
- Deweet K K, *Modern Economic Theory*, S. Chand & Company Ltd., New Delhi, 2012.
- Mankiw Gregory N, *Principles of Economics*, Cengage India. 2018.



<b>F. Y. B. Com</b>	<b>BUSINESS MATHEMATICS AND STATISTICS – I</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CCOM0103</b>	<b>LPW: 5+1</b>

**LEARNING OBJECTIVES:**

- To introduce and familiarize the students with basic mathematical and statistical concept.
- To assist learner in Analysis of Data.
- To facilitate learner to apply mathematical and statistical knowledge, in business and commercial World

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	BUSINESS MATHEMATICS - I Commission, Brokerage, Discount - Partnership Commission and Brokerage Definition, (including definition of Cost price, Sale Price, Profit, Loss, percentage) examples as to calculation of the same in the present-day context. Discount, types of discount, trade discount, cash discount profit and loss, sharing of profit and loss in partnership depending upon Amount Invested as regards ratio and period of investment, etc. Problems involving mixture of discount, commission, brokerage variation in the ratio of sharing, etc.	<b>10</b>
<b>II</b>	Shares and Mutual Fund Concept of Share, face value, market value, dividend, Types of Shares (Equity shares, Preference Shares, Bonus Shares), Calculation of Dividend, Rate of Dividend, Rate of Return on Investment, Splitting up of Shares etc. Mutual Funds, definition, types of Mutual Fund, Problems on Calculation of Net Asset Value, based on Entry and Exit Load, Averaging of Price, Systematic investment Plan (S.I.P)	<b>15</b>
<b>III</b>	Interest and Annuities Definition of Simple and Compound Interest, problems based on calculation of the same, concept as to interest compounded monthly Quarterly, half Yearly, and Calculations involving up to 4 time period. Equated monthly installment using Flat Rate Method, Reducing Balance Method. Annuity, types of Annuity, Immediate and Due etc., Calculation of Present Value, Future Value, Rates of Interest etc.	<b>15</b>
	<b>Sub-total of lectures</b>	<b>40</b>
	<b>BUSINESS STATISTICS - I</b>	
<b>I</b>	Introduction Meaning Scope Functions and Limitation of Statistics Basic Statistical Concept, like Population, Samples, Variable and its Types, Attributes, Parameters, Statistic etc.	<b>15</b>



	Methods of Collecting Primary Data Secondary Data, Sample Survey, Census Survey, how to carry out the same, techniques and preparation for the same, field Survey. Analysis of Data Methods of presentation of Data Method of Tabulations, problem involving 2 and 3 Characteristics/ Variables Graphical Representation, Bar Diagrams and its types, Pie Chart, Histogram, Frequency Curve, Ogives, Interpretation of graphs etc.	
II	Study of Averages and Dispersion Definition and requirement of Good Averages, Types of Averages Arithmetic Mean, Median, Mode Geometric Mean, Harmonic Mean, Calculation of the same for the Raw Data, Grouped Data utilities of the Mean in Real world etc. Properties of the different Mean, Combined and simple. Requirements of each Average Etc., Concept as to Dispersion, Definition, Types of Dispersion, their Co-efficient namely Range Quartiles, Standard Deviation, Mean Deviation, Properties of each elements of dispersion, Use and Application	30
III	Index Numbers Concept and uses Index no (un-weighted and weighted), Laspeyre's, Paasche's Index No. Cost of Living Index No., Fisher's, Marshal-Edgeworth, Dorbish- Bowley's, Real Income, Examples Wholesale Price Index No., Splicing of Index No., deflating of Price and Income.	5
	<b>Sub Total of Lectures</b>	<b>50</b>
	<b>Total Lectures</b>	<b>90</b>

### REFERENCE BOOKS:

- Fundamentals of Statistics by SC Gupta, Himalaya Publishing House Seventh Thoroughly Revised Edition, 2019
- Introduction to Operation Research by Kanti Swarup, PK Gupta, Manmohan, Sultan Chand & Sons Tenth Edition, 2017
- Problems in Quantitative Techniques, by P K Gupta and Manmohan, Sultan Chand & Sons Twelfth Edition, 2020
- Fundamentals of Mathematical Statistics by SC Gupta & V K Kapoor, Himalaya Publishing House Seventh Thoroughly Revised Edition 2017
- Elementary Business Statistics by AV Deshpande, M.L Vaidya, & D.M Doke, Vipul Prakashan, Fourth Revised Edition 2018
- Elementary Business Mathematics by AV Deshpande, M.L Vaidya, Vipul Prakashan,
- Business Mathematics by B Agarwal, Ane Book Pvt. Limited
- Business Mathematics by DC Sancheti & VK Kapoor Sultanchand & Sons
- Business Mathematics by A P Verma Asian Book Pvt. Ltd
- Fundamental of Statistics by Elhance and Agarwal, Kitab Mahal ISBN-10 8122505139 January 2018



<b>F. Y. B. Com</b>	<b>MANAGEMENT – FUNCTIONS AND CHALLENGES [COMMERCE –I]</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CCOM0104</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To develop a deeper understanding and appreciation of nature of the fundamental management principles.
- To gain insights in the application of management principles in the day-to-day functioning of organizations.
- To study the different ways of practical application of the principles of management in the decision-making process in order to take decisions in a better way.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>INTRODUCTION TO MANAGEMENT            Management: Meaning and Definition – Principles of Management – Functions of Management – Factors Responsible for New Horizons of Management – Management Skills and Competency in 21st Century.            Management Information System: Meaning and Features            Management by Exception: Meaning and Advantages            Planning and Decision Making            Planning: Meaning and Definition – Steps in Planning – Components of Planning.            MBO: Meaning – Steps – Advantages.            Decision Making: Meaning and Definition of Decision Making – Steps/ Process in Decision Making – Techniques of Decision Making – Essentials of Sound Decision Making.</p>	<b>15</b>
<b>II</b>	<p>ORGANIZING: Meaning and Definition of Organization – Types of Organization – Formal and Informal, Internal Forms of Organization – Meaning and Features of Line, Line and Staff, Matrix.            Virtual Organization: Features – Challenges of Virtual Teams.            Span of Control: Meaning and Features – Factors determining Span of Control.            Calculation of total number of relationships using Vytautus. A. Graicunas Formula on the Span of Management/ Span of Control            Delegation: Meaning – Barriers to Delegation – Principles of Effective Delegation.            Departmentation: Meaning and Bases of Departmentation.            LEADING, Leadership, Traits and Styles of Leadership.            Concept of Power and Authority.            Motivation – Factors of motivation – Theories of motivation – Maslow’s Theory, Herzberg’s Theory and McGregor’s X &amp; Y Theory.            CONTROLLING: Meaning, Need and Significance of Controlling            Methods and Techniques of Controlling – Traditional and Modern Techniques</p>	<b>15</b>



III	MANAGEMENT CHALLENGES IN COMPETITIVE ENVIRONMENT Corporate Social Responsibility: Meaning – Scope – Advantages. Knowledge Management: Meaning – Features. Management of Change: Meaning – Process – Barriers to Change. Corporate Governance: Meaning – Need – Corporate Governance Tests. Stress Management at Work: Meaning – Effects of Stress – Measures of Managing Stress. Related Contemporary Issues, Recent Trends & Practice for Case Study Analysis	15
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- S. N. Banerjee - Principles of Management
- Principles of Management, Essentials of Management, Koontz and O'Donnel
- Management Theory and Practice, Theo Haiman
- Koontz and O'Donnel, Principles of Management
- Peter F. Drucker, The Practice of Management.
- Neera Vasisth, Students' Guide to Management, Taxman Allied Services Pvt. Ltd.,
- Business Management - Y.K. Bhushan
- Principles of Business Management - S.A. Sherelakar
- Essential of Management - Koontz & O'Donnel
- History of Management Thought: Development, Changes ... Essentials of Management - Koontz and O'Donnel.
- Business Management - C. B. Gupta.
- Koontz O'Donnel Weihrich - Elements of Management.
- Koontz H, O'Donnel C - Management-A Book of ... Terry and Franklin - Principles of Management



<b>F. Y. B. Com</b>	<b>COMMUNICATION SKILLS IN ENGLISH</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CCOM0105</b>	<b>LPW: 4+1</b>

**LEARNING OBJECTIVES:**

- To enhance English language proficiency.
- To develop effective listening, speaking, reading and writing skills.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	BRIEF OVERLOOK OF GRAMMAR Parts of speech, tense, articles, sentence construction	<b>15</b>
<b>II</b>	LANGUAGE SKILLS A. Listening: Meaning and process of listening, Obstacles to effective listening, Cultivating good listening skills, Importance of listening skills B. Reading: Ways of reading: Skimming, Scanning, Extensive Reading, Intensive Reading, Comprehensive reading C. Speaking: Naturalness, Fluency, Pronunciation, Voice Modulation D. Writing: Developing an idea, Using appropriate linking devices, Cohesion and Coherence, Self-editing	<b>15</b>
<b>III</b>	SUMMARIZATION PARAGRAPH WRITING PERSONAL CORRESPONDANCE Theory of letter writing Job Application with bio-data, Letter of acceptance of job offer, Letter of resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation to be taught not to be tested in the exam.]	<b>15</b>
<b>IV</b>	REPORT WRITING: Parts, Types, Feasibility Reports, Investigative Reports, PRESENTATIONS (to be tested in tutorials only), Principles of Effective Presentation, Effective use of OHP, Effective use of Transparencies, how to make a Power Point Presentation	<b>15</b>
	<b>Total Lectures</b>	<b>60</b>

**TUTORIAL ACTIVITIES:**

- Remedial teaching for enriching English language
- Listening comprehension
- Reading comprehension: analysis of texts from the fields of commerce and management
- Speaking skills: presenting a news item, dialogue and speeches
- Writing skills: preparation of the first draft, revision and self-editing





## **REFERENCE BOOKS:**

- Abbot, Gerry, Peter Wingard (1987). *The Teaching of English as an International Language: A Practical Guide*. London: Collins ELT.
- Bellare, Nirmala (1997). *Reading & Study Strategies*. Books. 1 and 2. Oxford University Press.
- Clark et al (2000). *Business English and Communication*. Boston: McGraw Hill.
- Comfort, Jeremy, et al (1994). *Speaking Effectively: Developing Speaking Skills for Business English*. Cambridge University Press.
- Devlin, Joseph (1910). *How to Speak and Write Correctly*. New York, The Christian Herald.
- Doff, Adrian and Christopher Jones (2004). *Language in Use (Intermediate and Upper Intermediate)*. CUP.
- Dutt, P. Kiranmai and Geetha Rajeevan (2007). *Basic Communication Skills*. Foundation.
- Fruchling, Rosemary T. Joan M. Lacombe (2000). *Communicating for Results*. Delhi: AITBS Publishers & Distributors.
- Goldman, Susan R., Henry T. Trueba (1987). *Becoming Literate in English as a Second Language*. Norwood (New Jersey): Ablex Publishing Corporation.
- Grellet, Françoise (1981). *Developing Reading Skills*. Cambridge: Cambridge University Press.
- Mohan Krishna, Meera Banerji (1990). *Developing Communication Skills*. Delhi: Macmillan India Ltd.,
- Murphy, Raymond, et al (2000). *Grammar in use: Intermediate*. Cambridge University Press
- Raman, Meenakshi and Sangeeta Sharma (2004). *Technical Communication: Principles and Practices*. New Delhi: Oxford University Press.
- Sen, Leena (2005). *Communication Skills*. New Delhi: Prentice-Hall of India Private Ltd.
- Spencer D. H. (1971). *Guided Composition Exercises*. London: Longman Group Limited.
- Stanton, Nicky (1996). *Mastering Communication*. London: Macmillan Press Ltd.
- Thomson, A. J. and A. V. Martinet (1990). *A Practical English Grammar*. Delhi: Oxford University Press.
- Taylor, Grant (1996). *English Conversation Practice*. 1967. Tata McGraw-Hill, 2013 Turton, Nigel D. *A B C of Common Grammatical Errors*. 1995. Macmillan India Ltd.
- Wright, Chrissie (2003). *Handbook of Practical Communication Skills*. Mumbai: Jaico Publication House.



<b>F. Y. B. Com</b>	<b>INTRODUCTION TO BUSINESS [COMMERCE –II]</b>	<b>Semester I</b>
<b>Credit: 3</b>	<b>CCOM0106</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To familiarize the students with basic concepts of business.
- To develop knowledge and understanding of business.
- To make students aware of current trends in business.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<b>BUSINESS</b> Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business. Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives. New Trends in Business: Impact of Liberalization Privatization and Globalization, Strategy alternatives in the changing scenario. Restructuring and Turnaround Strategies.	<b>15</b>
<b>II</b>	<b>BUSINESS ENVIRONMENT</b> Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.	<b>15</b>
<b>III</b>	<b>PROJECT PLANNING &amp; PROMOTION</b> Introduction: Business Planning Process – Importance Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions. CASE STUDY ANALYSIS: Related Contemporary Issues, Recent Trends & Practice for Case Study Analysis	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
- Raj Agarwal, Business Environment, Excel Publishers, 2002.
- K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai.



<b>F. Y. B. Com</b>	<b>SPECIAL COURSE: ENVIRONMENTAL STUDIES</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CSPC0201</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To familiarize students to the basic concepts of environmental studies.
- To help students to develop their own perspectives around environmental issues.
- To enable students to take practical steps to conserve the environment.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
I	<b><u>Environment</u></b> Definition and Composition – Lithosphere, Hydrosphere, Atmosphere, Biosphere, Hydrological Cycle Historical Development and Approaches Man and Nature relation and interaction with respect to Food, Clothing, Shelter and Occupation: Concept of Ecology and Ecosystem.	12
II	<b><u>Resources and Wealth.</u></b> Meaning, Types of Resources, Exploitation of Resources, use of Technology and its Impact on Natural Environment Wealth – meaning, Distinction between wealth and resources, Optimum Conversion of Resources into wealth Anthropogenic Waste – its effects, Man made Industrial waste.	12
III	<b><u>Environmental Degradation.</u></b> Meaning, causes: Degradation of Urban Land, Forest and Agricultural Land due to natural causes and human interference. Global Warming: Problems of non-degradable Waste – Electronic Devices, Plastic and Man-made fibres. Environmental Assessment – Environmental Impact Assessment (EIA), Environmental Auditing, Environmental Legislation in India, Carbon Bank.	12
IV	<b><u>Environmental Management.</u></b> Meaning, development and environmental linkages. Environmental concerns in India. The need for sustainable development. Actions for environmental Protection: national and international initiatives, emerging environment management strategies, Indian initiatives. Environmental Protection Movements and NGOs in India.	9
	<b>Total Lectures</b>	<b>45</b>



### **REFERENCE BOOKS:**

- R. Rajagopalan, R. (2005) *Environmental Studies – From Crisis to Cure*. Delhi:OUP
- Rajagopalan, R.: *Environmental studies : from crisis to cure*. (2nd ed.) New Delhi.Oxford University Press, 2012. 0-19-807208-2--(333.7Raj)

### **RESOURCES BOOKS:**

- Guha Ramachandra *Environmentalism: A global history* (OUP) (2000)
- Guha, Ramachandra: *Environmentalism: a global history*. (2nd ed.) Gurgaon.Penguin Books India Pvt. Ltd., 2014. 978-0-670-08391-6--(333.716Guh)

### **ADDITIONAL READING:**

- *An Inconvenient Truth*, Al Gore
- *The 11<sup>th</sup> Hour*, Leonardo DiCaprio
- *The Age of Stupid*. Franny Armstrong.
- *Baraka*, Ron Fricke.
- *Climate change: An Untold Story* [Climate's First Orphans; The Weeping AppleTree; A Degree of Concern; A Green Agony], Discovery Channel.
- *Liquid city*--Mathew Gandy.
- *Story of Stuff* --Free Range Studios Tides Foundation.
- *Story of bottled water*---Free Range Studios Tides Foundation



<b>F. Y. B. Com</b>	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING - II</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CCOM00201</b>	<b>LPW: 4</b>

### LEARNING OBJECTIVES:

- Develop an understanding as how to convert incomplete accounting record system to dynamic and scientific double- entry system.
- Understand the accounting of sale on consignment basis and the accounting impacts.
- Develop understanding of branch accounting system and accounting treatment thereof.
- Be acquainted with the accounting treatment under special circumstances such as loss of stock by fire; learn ascertainment of claim as per the insurance policy and prepare the claim using the average claim method

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Accounting from Incomplete Records Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	<b>15</b>
<b>II</b>	Consignment Accounts Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)	<b>15</b>
<b>III</b>	Branch Accounts Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtor's method	<b>15</b>
<b>IV</b>	Fire Insurance Claim Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	<b>15</b>
	<b>Total Lectures</b>	<b>60</b>

### REFERENCE BOOKS:

- ICAI latest study material
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- Accountancy & Financial Management by Chopde – Chaudhari – Seth Publication



<b>F. Y. B. Com</b>	<b>BUSINESS ECONOMICS – II (MICROECONOMICS)</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CCOM0202</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To familiarise the learners with the basics of microeconomics and its application.
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<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Cost and Revenue Analysis Behaviour of Cost Curves: Short Run and Long Run – marginal cost curve and supply curve - Revenue Concepts - total, average and marginal revenue - under Perfect and Imperfect Markets - Equilibrium of firm - Break-even	<b>15</b>
<b>II</b>	Market Structure Classification of market structure - Perfect Competition: short-run and long-run price - output decisions of a firm –Shut-down Point - Monopoly: - sources and types - Short-run and long-run equilibrium of a monopoly firm, supply curve under monopoly – price discrimination – anti-trust policy - Monopolistic competition - product differentiation, selling cost, short run and long run equilibrium of firm - its comparison with perfect competition - Oligopoly- features - Price rigidity	<b>20</b>
<b>III</b>	Pricing Methods and Market Failure Pricing methods - full-cost pricing, marginal cost pricing, limit pricing, sales maximising pricing - Market failure – sources of – imperfect market, public goods, externalities, imperfect information Case studies	<b>10</b>
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Ahuja, H. L, *Business Economics*, S. Chand Publishing, New Delhi, 2017.
- Deweet K K, *Modern Economic Theory*, S. Chand & Company Ltd., New Delhi, 2012
- Mankiw Gregory N, *Principles of Economics*, Cengage India, 2018.
- Koutsoyiannis, A, *Modern Microeconomics*, McMillan Press, 1979.
- Lipsey, R.G. and A.K. Chrystal, *Economics*, Oxford University. Press, 2007.
- Mankiw, N.G, *Economics: Principles and Applications*, Cengage Learning, 2009.
- Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
- Salvatore, D.L, *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
- Varian, H.R, *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 2002.



<b>F. Y. B. Com</b>	<b>BUSINESS MATHEMATICS AND STATISTICS– II</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CCOM0203</b>	<b>LPW: 5+1</b>

**LEARNING OBJECTIVES:**

- To familiarize the learner with advanced concept of Mathematics and Statistics
- To make learner understand and practice tools of analysis of data
- To facilitate learners to apply tools of analysis to business and commercial Data
- To facilitate learner to interpret of data

Modules	Contents	Lectures
	<b>BUSINESS MATHEMATICS - II</b>	
<b>I</b>	Concept of Functions and Derivatives Concept of Sets and Functions, Different types of Functions, problems based upon the same including Linear, constant and functions of higher degrees, Logarithmic functions, Exponential functions etc. Functions in Economics, concept of Average and Marginal functions calculation of the same, Break Even Analysis, Equilibrium Point, Applications etc. Derivatives, calculation of derivatives of simple functions involving linear, constant, Exponential, logarithmic functions Algebra of Derivatives, Scalar Multiplication, sum, difference, product, division, quotients etc, problems based on Rules / Algebra etc. Application of Derivatives, problem involving Rate, Average and Marginal Concept, Optimization, Increasing, decreasing functions etc. derivatives.	<b>25</b>
<b>II</b>	Permutation and Combination Concept of Fundamental Principal, Definition of Permutation and Combination, relation between Permutation and Combination, Problem based upon the same, Application of permutation and Combination. Its use in probability. Permutation as to repeated terms, Combinations etc. Definition of Maximization and Minimization using Techniques of Linear programming problem Conversion of Normal problem to Linear programming problem Solving of Linear programming problem graphically	<b>15</b>
	<b>Sub- Total of lectures</b>	<b>40</b>
	<b>BUSINESS STATISTICS - II</b>	
<b>I</b>	Bivariate Statistics Correlation, meaning of the concept. Method of calculating Correlation, Scatter Diagram Method, Correlation Graph Method, Correlation Table Method, Karl Pearsons Co-efficient of Correlation, Spearman's Rank Correlation, Cause and effect Analysis, Repetition Rank Analysis Regression, definition, Methods of Calculation of Regression,	<b>15</b>



	Analysis of Regression, its properties and Application to Business etc.	
II	Time Series Analysis Definition of Time Series Analysis, Components of Time Series, Calculation of Computation of different Components of Time Series Analysis, Estimation, Forecasting etc.	5
III	Probability Basic Definition of Sets, Sample Space, Events, Computation of Probability Complementary Probability, Addition Theorem of Probability Conditional Probability, Multiplication theorem of Probability, Problem based on the said Law, dependent and Independent Events etc. Definition of Random Variable, Probability Distribution, Expectation of Random Variable, Variance and Standard Deviation of the Random Variable Binomial distribution, Exponential Distribution, Normal Distribution, Mean and Standard Deviation of the aforesaid distribution, calculation of the problem based upon the same. Properties of the Normal Distribution and problem based on the properties.	20
IV	Decision Theory Concept of Decision making, different types of Decision making understanding the Basic Concept of decision make process. Decision making under Risk, Probabilistic Decision, Calculation of EOL, EOQ, Laplace, Maximax, Maximin, Minimax, Minimin etc	10
	<b>Sub-total of lectures</b>	<b>50</b>
	<b>Total Lectures</b>	<b>90</b>

### REFERENCE BOOKS:

- Fundamentals of Statistics by SC Gupta, Himalaya Publishing House Seventh Thoroughly Revised Edition 2020
- Introduction to Operation Research by Kanti Swarup, PK Gupta, Manmohan, Sultan Chand & Sons Tenth Edition, 2017
- Problems in Quantitative Techniques, by P K Gupta and Manmohan, Sultan Chand & Sons Twelfth Edition, 2017
- Fundamentals of Mathematical Statistics by SC Gupta & V K Kapoor, Himalaya Publishing House Seventh Thoroughly Revised Edition 2020
- Elementary Business Statistics by AV Deshpande, M.L Vaidya, & D.M Doke, Vipul Prakashan, Fourth Revised Edition 2018
- Elementary Business Mathematics by AV Deshpande, M.L Vaidya, Vipul Prakashan, Fifth Revised Edition 2018
- Business Mathematics by B Agarwal, Ane Book Pvt Limited
- Business Mathematics by D C Sancheti & VK Kapoor Sultanchand & Sons
- Business Mathematics by A P Verma Asian Book Pvt Ltd
- Fundamental of Statistics by Elhance and Agarwal, Kitab Mahal ISBN-10 8122505139 January 2018





<b>F. Y. B. Com</b>	<b>MARKETING COMMERCE III</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CCOM0204</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To develop a deeper understanding and appreciation of nature of the fundamental principles of marketing management.
- To study the importance of marketing as an important function in organizations.
- To study the trends in marketing in the present-day scenario.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Introduction to Marketing Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance Consumer Behaviour- Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques Market Targeting- Concept, Five patterns of Target market Selection	<b>15</b>
<b>II</b>	Marketing Decisions I Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies Marketing Decisions Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance Sales Management- Concept, Components, Emerging trends in selling	<b>15</b>



	Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	
III	Key Marketing Dimensions Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples. Calculation of Lead-to-Customer Conversion Rate. Calculation of Customer Lifetime Value (CLV). Case Study Analysis	15
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Philip Kotler, Marketing Management, Prentice Hall. New Delhi.
- Philip Kotler, Principles of Marketing, Prentice-Hall of India, New Delhi-110001.
- Ramanuja Majumdar, Marketing Research Text, Applications and Case Studies, New Age International Pvt. Ltd., New Delhi.
- Rustom, S. arid Daver, Modern Marketing Management, Universal Book Stall, New Delhi.
- Jha, S.M. Service Marketing, Himalaya Publishing House, Mumbai.



<b>F. Y. B. Com</b>	<b>BUSINESS COMMUNICATION</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CCOM0205</b>	<b>LPW: 4+1</b>

**LEARNING OBJECTIVES:**

- To develop the awareness of the complexity of the communication process
- To enhance the ability to communicate effectively in business

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	INTRODUCTION TO COMMUNICATION Meaning, Definition, Process, Importance of Feedback, Kinds of Communication, Emergence of communication as a key concept in the Corporate and Global Word, Impact of technological advancements in communication, how to achieve effective communication OBJECTIVES AND CHANNELS OF COMMUNICATION A. Objectives of Communication Meaning and Brief introduction to various objectives Need and importance of objectives in communication B. Channels of Communication Formal: Vertical, Horizontal, Diagonal, Informal: Grapevine Need and Importance of Channel of Communication	15
<b>II</b>	METHODS AND MODES OF COMMUNICATION A. Methods of Communication Verbal and non-verbal communication Characteristics and significance of verbal and non-verbal communication B. Electronic Modes of Communication Meaning and brief introduction Significance of electronic modes of communication BARRIERS TO COMMUNICATION Physical, Semantic or Language, Socio Cultural, Psychological Ways to overcome these barriers	15
<b>III</b>	GROUP COMMUNICATION A. Interview Meaning, Preparation for an Interview Types of Interview: Selection, Appraisal, Grievance, Exit B. Meetings Need and Importance of Meetings, Conduct of Meeting, Role of the Chairperson and Participants, Drafting of Notice, Agenda and Resolutions C. Conference Meaning and Importance of Conference, Organizing a Conference, Contemporary Methods: Video & Tele Conferencing D. Public Relations Meaning, Functions of PR Dept. External & Internal Measures of PR	15



IV	<p>TRADE LETTERS</p> <p>Letter of Complaint, Claim, Adjustment, Sales, Promotional leaflets and Fliers, Consumer Grievance Letters, Letters under RTI Act.</p> <p><b>**Give just a brief introduction of Inquiry, Order, Credit &amp; Status Enquiry, Complaints, Claims, Adjustments, Collection.</b></p> <p><b>**Teachers must provide students theoretical construction wherever necessary in order to create awareness. However, students are not be tested on the theory.</b></p>	15
<b>Total Lectures</b>		<b>60</b>

**TUTORIAL ACTIVITIES:**

- Group Discussion, Book Review/Summary, Mock Interviews, Mock Meeting, Mock Conference.

**REFERENCE BOOKS:**

- Aggarawal, R. (2002). *Business Communication and Organization and Management*. New Delhi: Taxman Allied Services Pvt. Ltd.
- Ashley, A. (1992). *A Handbook of Commercial Correspondence*. Oxford University Press.
- Aswalthapa, K. (1991). *Organizational Behaviour*. Himalayan Publication, Mumbai.
- Balan, K. R. and Rayudu C. S. (1996). *Effective Communication*. Beacon New Delhi.
- Basu, C. R. (1998) *Business Organization and Management*. T. M. H. New Delhi.
- Benjamin, James (1993). *Business and Professional Communication Concepts and Practice.*, Harper Collins College Publishers, New York.
- Black, Sam (1972). *Practical Public Relations*. E. L. B. S. London.
- Bovee Courtland, L. and Thrill, John V (1989). *Business Communication: Today*. McGraw Hill, New York, Taxman Publication.
- Eyre, E. C. (1985). *Effective Communication Made Simple*. Rupa and Co. Calcutta.
- Fisher Dalmar, (1999). *Communication in Organizatio*. Jaico Pub House, Mmumbai, Delhi.
- Frailley, L. E. *Handbook of Business Letters*, Revised Ed. Prentice Hall Inc.
- French, Astrid (1993). *Interpersonal Skills*. Sterling Publishers, New Delhi.
- Garlside, L. E. (1980). *Modern Business Correspondence*. McDonald and Evans Ltd. Plymouth.
- Ghanekar A. (1996). *Communication Skills for Effective Management*. Everest Publishing House, Pune.
- Graves, Harold F. (1965). *Report Writing*, Prentice Hall, New Jersey.
- Kaul, Asha. (2004). *Effective Business Communication*. New Delhi: Prentice Hall of India Private Ltd.
- Lesikar, Raymond V. John Pettit (2004). *Business Communication*. Delhi: AITBS Publishers & Distributors
- Lesikar, Raymond V and John D. Petit (1994). *Business Communication: Theory and Application*. Richard D. Irwin Inc. Illinois.
- Ludlow, Ron. (1995). *The Essence of Effective Communication*. Prentice, New Delhi.
- Murphy, Herta and Hilde Brandt, Herbert W (1984). *Effective Business Communication*, McGraw Hill, New York.
- Murphy et al. (1997). *Effective Business Communication*. Boston: Irwin Mcgraw-Hill
- Obser, Scot (2004). *Contemporary Business Communication*. New Delhi: Biztantra
- Parry, John (1968). *The Psychology of Human Communication*.
- Parson, C. J. and Hughes (1975). *Organizational Communication: The Effective Management*. Columbus Grid Inc.
- Raman, Meenakshi, Prakash Singh (2006). *Business Communication*. New Delhi: Oxford University Press
- Ross, Robert D. (1975). *The Management of Public Relations*. John Wiley and Sons, U.S.A.



<b>F. Y. B. Com</b>	<b>SERVICES SECTOR [COMMERCE IV]</b>	<b>Semester II</b>
<b>Credit: 3</b>	<b>CCOM0206</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To familiarize the students with basic concepts of Services.
- To develop knowledge and understanding of Services.
- To make students aware of current trends in Services Sector

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
I	<p>CONCEPT OF SERVICES Introduction: Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian context. Marketing Mix for Services: Consumer expectations, Services Mix, Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people Service Strategies: Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector</p>	15
II	<p>RETAILING Introduction: Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers. Retail Format: Store format, Non – Store format, Store Planning, design and layout. Retail Scenario: Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing. RECENT TRENDS IN SERVICE SECTOR ITES Sector: Concept and scope of BPO, KPO, LPO and ERP Banking and Insurance Sector: 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 Hospitality Service: Travel and Tourism Services: Introduction to Hospitality management, Fundamentals of tourism, Tourism Principles and Ethics, Tourism in India, Travel agency &amp; tour operation management, Employment Area &amp; business opportunities Logistics: Networking – Importance – Challenges</p>	15



III	E-COMMERCE: Introduction: Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce. Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C. Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research. CASE STUDY ANALYSIS Related Contemporary Issues, Recent Trends & Practice for Case Study Analysis	15
<b>Total Lectures</b>		<b>45</b>

**REFERENCE BOOKS:**

- Service Sector, Himalaya Publishing House, Mumbai.
- Service Sector in India, Excel India Publishers, New Delhi.
- Ravi Shankar- Service Marketing – The Indian Perspective, Excel Books (1998)
- S.M. Jha- Service Marketing Himalaya publishing House, Mumbai (1994)
- Tourism and Sustainability by Martin Mowforth & Ian Munt
- Ecology and Tourism by Dr. G. Poiyamoazhi





<b>S. Y. B. Com</b>	<b>SPECIAL COURSE HUMAN RIGHTS</b>	<b>Semester III</b>
<b>Credit: 3</b>	<b>CSPC0301</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To Introduce to the learner with the concept of Human Rights
- To make learner understand history of evolution of Human Rights, International and National Covenants /Law as to Human Rights
- To make learner get acquaintance with Human Rights issues and violation thereof.
- To make learner sensitized with the issue of Violation of Human Rights and Remedies.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Nature and Scope of Human Rights Introducing human rights Nature of human rights Requirements for enjoying human rights Correlation between rights and duties Cultural Relativism and universality of human rights Scope of human rights Suggestions for advancement of human rights	<b>15</b>
<b>II</b>	Evolution of human rights Ancient origins of human rights The natural law school and natural rights theory Evaluation of theories of human rights Development of human rights Landmarks in the development of human rights (Magna Carta, English Bill of rights, American declaration of independence, US Bill of rights, French Declaration of the rights of man and citizen) Universal Declaration of Human Rights Introduction to UDHR Preamble of UDHR Ambit of Rights covered by declaration Articles of declaration Significance of declaration	<b>15</b>
<b>III</b>	Constituents of Human Rights Classifying human rights Basis of classifying rights Civil rights Political rights Economic rights Social and cultural rights	



	Development oriented rights Enforcement of Human rights Protection of human rights Implementing human rights Human rights and domestic jurisdiction Human rights commission UN High Commissioner for Human rights Office of the United Nations High Commission for human rights Human Rights Committee Implementation of human rights by human rights committee Implementation of International Covenant on Economic, Social and Cultural Rights International Court of Justice International judicial system for human rights Weaknesses of U.N.O in dealing with human rights violation	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### **REFERENCE BOOKS:**

- Basu Durga Das, Introduction to Constitution of India, LexisNexis, 2018
- Singh M.P., V N Shukla's Constitution of India- Eastern Book Company, 2017
- Bare Text of part XI Constitution of India
- Bare Acts of relevant laws
- Human Rights Contemporary Issues Editor V.K Ahuja forwarded by Justice Ranjan Gogoi EBC
- Human Rights Law and Practice P Jagannath
- Human Rights in India by Devath Suresh
- Oxford Hand Book of Human Rights and Criminal Justice Third Edition South Asia Human Rights Documentation Centre
- India and Human Rights Reflection T SN Sastry

### **SELF-STUDY TOPICS:**

- Universal Declaration of Human Rights, 1948
- International Covenant on Civil and Political Rights, 1966
- Optional Protocols to the International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights, 1966
- Convention on the Elimination of all Forms of Discrimination against Women (CEDAW)-1979
- UN Declaration of the Rights of the Child, 1959
- Laws in India Protective and Repressive of Human Rights
- Protection of Women from Domestic Violence Act 2005





<b>S. Y. B. Com</b>	<b>FINANCIAL ACCOUNTING - I</b>	<b>Semester III</b>
<b>Credit: 4</b>	<b>CCOM00301</b>	<b>LPW: 5</b>

**LEARNING OBJECTIVES:**

- Develop analytical understanding about accounting of partnership business entities and practical accounting treatments.
- Develop analytical understanding for accounting treatment upon the retirement/ death of partner, and valuation of goodwill under those circumstances
- Learn accounting aspects pertaining to amalgamations of partnership firms.
- To learn about the process and accounting for conversion/ sale of partnership firm to company.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Partnership Final Accounts based on Adjustment of Admission or Retirement/ Death of a Partner during the year 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. 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. Ascertainment of gross profit prior to and after admission/ retirement/ death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis [Excluding Questions where admission / retirement / death takes place in the same year.]	<b>15</b>
<b>II</b>	Piecemeal Distribution of Cash Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding: Insolvency of partner and Maximum Loss Method	<b>15</b>
<b>III</b>	Amalgamation of Firms Realization method only Calculation of purchase consideration Journal / ledger accounts of old firms Preparing Balance sheet of new firm Adjustment of goodwill in the new firm	<b>15</b>



	Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms	
<b>IV</b>	Conversion / Sale of a Partnership Firm into a Ltd. Company Realization method only Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company	<b>15</b>
	<b>Total Lectures</b>	<b>60</b>

**REFERENCE BOOKS:**

- ICAI latest study material
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- Accountancy & Financial Management by Chopde – Chaudhari – Seth Publication
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi





<b>S. Y. B. Com</b>	<b>BUSINESS ECONOMICS – III (MACROECONOMICS)</b>	<b>Semester III</b>
<b>Credit: 3</b>	<b>CCOM0302</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To familiarise the learners with the basics of macroeconomics and its applications.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Introduction to Macroeconomics National Income concepts – income as expenditure – consumption, investment and government expenditure – GDP Deflator - Circular Flow of Income - closed and open economy models - Trade Cycles: features and phases - Consumption function - Psychological law of consumption - Theory of Employment - Effective demand - unemployment equilibrium - Investment Multiplier - leakages and limitations	15
<b>II</b>	Money Money: Definition and Functions – issue of currency - Supply of Money - Constituents and Determinants - Money Supply Measurement in India - Demand for Money - Meaning and Factors - Liquidity Preference Theory of Rate of Interest – Inflation – causes and effects - Cost push and demand-pull inflation – Measures to control inflation	15
<b>III</b>	Central Banking Central banking in India- Principles of central banking – Functions - Credit control- instruments of credit control – reserve requirements – bank rate – open market operations Case Studies	15
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- Ahuja, H.L, *Macroeconomics*, S. Chand Publishing, New Delhi, 2017.
- Deweet K. K, *Modern Economic Theory*, S. Chand Publishing, New Delhi, 2012.
- Jhingan M. L, *Macroeconomics*, Vrinda Publications (P), Limited, 2016.
- Dornbusch R. & S. Fischer, *Macroeconomics*, 11<sup>th</sup> Edition, Tata-McGraw-Hill Education, 2011.
- Shapiro, Edward, *Macroeconomic Analysis*, 5<sup>th</sup> Edition Galgotia Publications Pvt. Ltd, New Delhi, 2017.
- Boulding, Kenneth, *Economic Analysis*, 3<sup>rd</sup> Edition, Harper & Row Publication, New York. 1955.
- Mishra S.K. & V.K. Puri, *Macroeconomics*, Himalaya Publishing House, 2015.



<b>S. Y. B. Com</b>	<b>COMMERCIAL LAW–I</b>	<b>Semester III</b>
<b>Credit: 3</b>	<b>CCOM0303</b>	<b>LPW: 4</b>

**LEARNING OBJECTIVES:**

- To acquaint the learner with the general principles of commercial laws touching upon our daily lives.
- To prepare the students in their career as commerce graduates to apply the knowledge professionally.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I &amp; II</b>	THE INDIAN CONTRACT ACT, 1872 (General Principles applicable to Contracts): 1) Offer and Acceptances 2) Agreements and Contracts 3) Consideration 4) Capacity to Contract 5) Consent and Free Consent 6) Unlawful Agreements 7) Contingent Contracts 8) Performance and Discharge of Contracts 9) Quasi Contracts 10) Consequences of Breach of Contract	<b>30</b>
<b>III</b>	THE SALE OF GOODS ACT, 1930 1) Definition, Nature and Formation of Contract of Sale of Goods 2) Conditions and Warranties 3) Transfer of Property and Title 4) Performance of Contract 5) Rights of Unpaid Seller	<b>30</b>
	<b>Total Lectures</b>	<b>60</b>

**REFERENCE BOOKS:**

- Singh Avtar, Law of Contract and Specific Relief, Eastern Book Company, Edition 2017, Reprinted 2019
- Pollock and Mulla, Law of Contracts, Lexis Nexis, Fifteenth Edition 2018
- Venkatesa Iyer T.S, Law of Contracts, S Gogia and Company, Tenth Edition, 2009
- Pollock and Mulla, The Sale of Goods Act, Lexis Nexis, Tenth Edition 2017
- Venkatesa Iyer T.S, Sale of Goods Act, S Gogia and Company, ISBN-13:1234567146651
- Dr. Singh Gurubux, Law of Consumer Protection, Bharat Law Publication, 1990
- Myeni S.R, Law of Tort and Consumer Protection, Asia law House, 2009 Edition
- Pillai P.S.Atchuthen, Law of Tort and Consumer Protection, Eastern Book Company, 2002 Edition
- Singh Avtar, Introduction to Law of Partnership, Law of Partnership, Eastern Book Company, 2007 Edition

<b>S. Y. B. Com</b>	<b>HUMAN RESOURCE MANAGEMENT COMMERCE –V</b>	<b>Semester III</b>
<b>Credit: 3</b>	<b>CCOM0304</b>	<b>LPW: 3</b>



**LEARNING OBJECTIVES:**

- To impart the basic orientation towards the role of human resource function in an enterprise.
- To develop understanding and appreciation of nature of the fundamental principles of Human Resource management.
- To highlight the significance of Human Resource management in the modern days.
- To study the changing trends involved in Human Resource management in the present scenario.
- To orient the learner towards contemporary issues in the field of human resource function.
- To develop a deeper understanding and appreciation of nature of industrial relations.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Human Resource Management Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept, process, Techniques of E-selection Calculation of Employee Turnover Ratio by Separation Method. Human Resource Development Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	<b>15</b>
<b>II</b>	Human Relations Human Relations- Concept, Significance Leadership – Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation, (Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) Employees Morale – Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ Employee Grievance- Causes, Procedure for Grievance redressal Employee Welfare Measures and Healthy and Safety Measures.	<b>15</b>



III	Trends In Human Resource Management HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. Trends in Human Resource Management, Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping Case Study Analysis on various aspects of HRM Functions	15
<b>Total Lectures</b>		<b>45</b>

### REFERENCE BOOKS:

- Agrawal R. D., Dynamics of Personnel Management in India, Tata Me Graw Hill Publishing Co., New Delhi
- Arun Monappa and Mirza Saiyadin, Human Resource Management, Tata Me Graw Hill Publishing Co.
- Aswathappa K., Human Resource Management, Text & Cases, Tata McGraw-Hill Publishing Company Ltd., Seventh Edition.
- Aswathappa K., Tata McGraw Hill, Human Resource and Personnel Management
- Barry Cushway, The Handbook of Model Job Descriptions, Revised Edition, ISBN: 9780749452247.
- Bhattacharyya Deepak Kumar, Human Resource Planning, Second Edition, Published by Anurag Jain for Excel Books, ISBN: 81-7446-498-0.
- Bisvvajeet Pattanayak, Human Resource Management, Prentice - Hall India.
- Black, P. and William, D. 'Assessment and classroom learning'
- Chand Smriti, Human Resource Management: Meaning, Objectives, Scope and Functions - Online Article.
- Dakotta Alex, The Recruiters Guide Book, publisher Fable Press, Revised Edition.
- David A. Decenzo and Stephen P. Robbins, Human Resource Management, John Wiley & Son. Inc, New York.
- Dharma Vira Aggarwala, Manpower Planning, Selection, Training and Development (Reprint Edition).
- Dunn, J.D and Stephens, EC Management of people, Me Graw Hill Book Company, New York.
- Edwin B. Flippo, Principles of Personnel Management, Me Graw Hill Publication



<b>S. Y. B. Com</b>	<b>FINANCIAL MANAGEMENT – I</b>	<b>Semester III</b>
<b>Credit: 3</b>	<b>CCOM0305</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To impart knowledge of practical aspects of financial management so as to develop skills in taking financial and investment decisions.
- To facilitate application of knowledge in day to day business and personal finance management.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Introduction to Financial Management – Nature and scope Capital Budgeting (I)Types of Capita (II)Sources of Capital Techniques of Appraisal of Investment Proposal Pay Back Period Method Average Rate of Return Method Net Present Value Method Discounted Payback method Profitability Index Method	<b>15</b>
<b>II</b>	Cost of Capital Meaning and significance Computation of Cost of Equity Capital Computation of Retained Earnings Computation of Preference Capital Computation of Debt	<b>15</b>
<b>III</b>	Capital Structure Planning Selection of a suitable Capital Structure based on EPS, DPS and MPS Criterion (Excluding Capital Structure planning models)	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- Basic Financial Management- M.Y. Khan & P K Jain, McGraw Hill Education (I) P. Ltd.
- Financial management – J.M. Pandey, Vikas Publishinh house, 2015
- Financial management – Prasanna Chandra, Tata McGraw-Hill Education, 2007.
- Investment Analysis and Portfolio Management – Prassana Chandra, Tata McGraw-Hill Education, 2007.



<b>S. Y. B. Com</b>	<b>MASS COMMUNICATION</b>	<b>Semester III</b>
<b>Credit: 3</b>	<b>CCOM0306</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To understand the complexity of mass communication.
- To foster analytical skills to view mass media critically

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Chapter-1: Introduction to Mass Communication Communication: meaning, process, and types Mass communication: meaning Information technology and mass communication Mass communication and culture Chapter-2: The Mass Media A brief history of the mass media Functions of the mass media Theories of the mass media	<b>15</b>
<b>II</b>	Chapter-3: Issues in Mass Communication Ownership Censorship Ethics Chapter-4: Media Audiences Concept The audience as market Psychology of audiences Chapter-5: Effects of Mass Media  The meanings of effects Theories of media effects Effects of media on education, children, family relations	<b>15</b>
<b>III</b>	Chapter-6: Media and Development Concept – development Development communication Models of development communication Role of media in development and social change Chapter-7: Corporate Events and Role of PR Agency Chapter-8: Introduction to Mass Media Research	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Kumar, Keval J. (2013). *Mass Communication in India*. Mumbai: Jaico Publishing House.
- Tripathi, Narendra (2006). *Mass communication: Concepts and processes*. New Delhi: Reference Press.
- Singh, BhanuPratap (2011). *Mass communication research*. New Delhi: Anmol Publications Pvt. Ltd.





- Hasen, Anders; Cottle, Simon; Negrine, Ralph; Newbold, Chris (1993). *Mass communication research method*. Basingstoke: Macmillan Press Ltd.
- Agee, Warren K., Ault, Philip H., Emery, Edwin (1997). *Introduction to mass communication*. New York: Addison-Wesley Longman, Inc.
- Baran, Stanley J. (2010). *Introduction to mass communication: Media literacy and culture*. New Delhi: Tata McGraww Hill Education Private Limited.
- Shaikh, Javed (2014). *Introduction to mass communications and journalism*. New Delhi: Random Publications.
- Hasan, Seema (2010). *Mass communication: Principles and concepts*. New Delhi: CBS Publications & Distributors.
- Vilanilam, J. V. (2003). *Growth and development of mass communication in India*. New Delhi: National Book Trust.
- D'souza, Y. K. (1997). *Handbook of journalism and mass communication*. Delhi: Indian Publishers Distributors.
- Kumar, Praveen. (2010). *History of media and mass communication*. New Delhi: Centrum Press.
- Mishra, Subdhir (2006). *Impact of mass communication*. New Delhi: Mahaveer& Sons.
- Rao, N. Venkateshwara, Mathur, Prashant K. (2006). *Mass communication: Recent trends and future prospects*. New Delhi: Kanishka Publishers, Distributors.
- Narula, Uma (1994). *Mass communication: Theory and practice*. New Delhi: Har-Anand Publications Pvt. Ltd.
- Mishra, Sudhir (2006). *Mass communication and electronic media*. New Delhi: Mahaveer& Sons.
- Dominick, Joseph R. (2009). *The dynamics of mass communication: Media in the digital age*. Boston: The McGraw Hill Companies, Inc.
- Folkerts, Jean, Lacy, Stephen (2006). *The media in your life: An introduction to mass communication*. New Delhi: Dorling Kindersley (India) Pvt. Ltd.





<b>S. Y. B. Com</b>	<b>SPECIAL COURSE SCIENCE &amp; TECHNOLOGY</b>	<b>Semester IV</b>
<b>Credit: 3</b>	<b>CSPC0401</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To make learner acquaint and familiarize with the basics of science and technology and difference between Science and other fields of study.
- To make learn aware of contribution of some of the great scientist of the World and their Contribution in field of Science and its benefits to Human being
- To discuss about recent development in Science and Technology

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Introduction to science Origins of Science Use of instruments in scientific investigations Nature of Science Concept of Order and System in science Advances in Science Scientific world view Aim of Science Pure and Applied Science Classification of Sciences Difference between Science, Religion, Philosophy, Astrology Technology and its process of Development, Pipeline Model	<b>15</b>
<b>II</b>	Contributions of renowned scientists Galileo Galilei Isaac Newton Albert Einstein Charles Darwin/ Wallace Dr. C.V. Raman/S. N Bose/Meghnad Sah/Krishnan Dr. Homi Bhabha Recent technological advancement and its Application as well benefit to Human Beings Space Technology Information Technology Laser Technology Biotechnology Genetic Engineering Nano Technology	<b>15</b>
<b>III</b>	Misuse of Science and technology in areas of: Sonography and Sex determination tests Synthetic and Genetically modified food Cyber Crime Nuclear Power	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>



## **REFERENCE BOOKS:**

- Prof K T Basantani Science and Technology.
- Science and Technology in Facts and Fiction, A Guide to Young Adult Book by AM. Kennedy, Stella S Spangler, Merry Ann.
- 101 Great Science Experiments by DK.
- Science Encyclopaedia, the World of Knowledge.
- Scientist, Invention and Discoveries by VS Editorial Board.
- Science and Technology Oxford Reference.
- Science and Technology Oxford Essential Quotation by Andrew M Coleman.
- Science and Technology City Bibliography.
- An Introduction to Science and Technology by Sergio Sisonde.
- General Science and Technology by Satya Prakash and J Kumar.
- Science and Technology by Vinay Namdeo and T.S Verma.
- Science and Technology by Neeraj Nachiketa.
- The World of Science and Technology Reader Digest Knowledge Quest.





<b>S. Y. B. Com</b>	<b>FINANCIAL ACCOUNTING - II</b>	<b>Semester IV</b>
<b>Credit: 4</b>	<b>CCOM0401</b>	<b>LPW: 5</b>

**LEARNING OBJECTIVES:**

- Comprehend disclosure practices while preparing financial statement of a corporate entity in compliance with the provisions of the Companies Act, 2013.
- Prepare company financial statement (final accounts) as per the Companies Act, 2013.
- Analyse and implement the accounting treatment for Internal Reconstruction Scheme as per the Companies Act, 2013
- Gain perspective and implement the accounting treatment for redemption of preference shares.
- Gain knowledge of accounts of pre- and post-incorporation of a company.
- Develop perspective and practical insights in implementation of CAS 20 while undertaking accounting for Royalty

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
I	<p>Introduction to Company Accounts 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) 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) Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption ,Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>	<b>15</b>
II	<p>Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. 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, (Question on entries and/or Balance Sheet) 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 accounts not to be utilised for premium payable on redemption of preferenceshares.</p>	<b>15</b>



III	Redemption of Debentures 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 Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	15
IV	Ascertainment and Treatment of Profit Prior to Incorporation Principles for ascertainment, Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income Royalty Accounting: Importance in today's era of IPR and software and franchises etc. Normal terms of agreement: Minimum Rent, Short-working, Recoupment allowable, Force Majeure Clause Accounting of short-working and recoupments or unrecouped short working etc.	15
	<b>Total Lectures</b>	<b>60</b>

**REFERENCE BOOKS:**

- ICAI latest study material
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand & Co. Delhi



<b>S. Y. B. Com</b>	<b>BUSINESS ECONOMICS - IV (INDIAN ECONOMY)</b>	<b>Semester IV</b>
<b>Credit: 3</b>	<b>CCOM0402</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To familiarise the learners with the issues of and developments in the Indian economy.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	State of the Economy – a Macro View Characteristics as Developing Economy - National Income growth - Sectoral Distribution to national income - Occupational Structure - Human Resource in India - Unemployment	<b>15</b>
<b>II</b>	Sectoral Study of Indian Economy Indian Agriculture - Production and Productivity - Agreement on Agriculture and effects - Industrial sector growth in India - developments, small scale industry - Indian Services Sector - recent developments	<b>15</b>
<b>III</b>	Commercial Banking in India Assets and liabilities, Liquidity -Profitability trade off - Commercial bank - Banking Sector Reforms - RBI and Monetary Policy - Indian Money Market Case Studies	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- Dutt R. & K.P.M. Sundaram, *Indian Economy*, 73<sup>rd</sup> Edition, S. Chand & Co. Ltd.
- Mishra and Puri, *Indian Economy*, Latest Edition.
- Agrawal, A. N, *Indian Economy*, Latest Edition.
- Government of India Economic Surveys
- National Sample Surveys
- Nagesh Kumar, *International Competitiveness & Knowledge-based Industries in India*, Oxford University Press, 2007.
- Economic & Political Weekly: Various Issues.



<b>S. Y. B. Com</b>	<b>COMMERCIAL LAW–II</b>	<b>Semester IV</b>
<b>Credit: 3</b>	<b>CCOM0403</b>	<b>LPW: 4</b>

### LEARNING OBJECTIVES:

- To acquaint the students with the general principles of commercial laws touching upon our daily lives.
- To prepare the students in their career as commerce graduates to apply the knowledge professionally.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	THE CONSUMER PROTECTION ACT, 2019 1) Preamble and Objects of the Act 2) Definitions 3) Consumer Protection Councils 4) Consumer Disputes Redressal Agencies	<b>15</b>
<b>II</b>	THE INDIAN PARTNERSHIP ACT, 1932: 1) Definition, Nature and Formation of Partnership 2) Mutual Relations of Partners 3) Relation of Partners to Third Parties 4) Dissolution of a Firm/Partnership 5) Consequences of non-registration of a firm LIMITED LIABILITY PARTNERSHIP ACT, 2008 Basic provisions of the LLP Act, 2008, Procedure of registration and legal aspects of functional LLP.	<b>15</b>
<b>III</b>	REGULATORY ASPECTS OF INSURANCE IN INDIA Principles of Insurance Law relating to Fire and Marine Insurance Insurance Against Third Party Risks - The Motor Vehicles Act, 1988 - Rights of third parties Social Insurance in India - Unemployment insurance - Social insurance for people like seamen, circus workers and agricultural workers Public Liability Insurance - The Public Liability Insurance Act, 1991 – The Scheme	<b>15</b>
<b>IV</b>	CERTAIN PROVISIONS OF CONSTITUTION OF INDIA RELATING TO LEGISLATIVE RELATIONS BETWEEN UNION AND STATES (PART XI OF CONSTITUTION OF INDIA) 1) Extent of laws made by Parliament and by the Legislatures of States (Article 245) 2) Subject matter of laws made by Parliament and by the Legislatures of States (Article 246) 3) Residuary powers of Legislation (Article 248) 4) Power of Parliament with respect to a matter in the State List in the national interest.(Article 249) 5) Power of Parliament with respect to a matter in the State List if a Proclamation of Emergency is in operation in the national interest.	<b>15</b>



	(Article 250) 6) Inconsistency of Laws made by Parliament under Articles 249 and 250 and laws made by the Legislatures of States (Article 251) 7) Inconsistency of Laws made by Parliament and laws made by the Legislatures of States (Article 254)	
	<b>Total Lectures</b>	<b>60</b>

**REFERENCE BOOKS:**

- Singh Avtar, Law of Contract and Specific Relief, Eastern Book Company, Edition 2017, Reprinted 2019
- Pollock and Mulla, The Sale of Goods Act, Lexis Nexis, Tenth Edition 2017
- Venkatesa Iyer T.S, Sale of Goods Act, S Gogia and Company, ISBN-13:1234567146651
- Dr. Singh Gurubux, Law of Consumer Protection, Bharat Law Publication, 1990
- Myeni S.R, Law of Tort and Consumer Protection, Asia law House, 2009 Edition
- Pillai P.S.Atchuthen, Law of Tort and Consumer Protection, Eastern Book Company, 2002 Edition
- Singh Avtar, Introduction to Law of Partnership, Law of Partnership, Eastern Book Company, 2007 Edition
- Practical Guide to Limited Liability Partnership, Law Practice and Procedures , Snow White , 2018 Edition
- Basu Durga Das, Introduction to Constitution of India, LexisNexis, 2018
- Singh M.P., V N Shukla's Constitution of India- Eastern Book Company, 2017
- Bare Text of part XI Constitution of India
- Bare Acts of relevant laws







<b>S. Y. B. Com</b>	<b>BUSINESS FINANCE AND CAPITAL MARKETS COMMERCE –VI</b>	<b>Semester IV</b>
<b>Credit: 3</b>	<b>CCOM0404</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To provide an insight into business/ corporate finance and its appreciation to businesses in India.
- To gain insights into the understanding of basic concepts in corporate finance.
- To provide an insight into the functioning of capital markets in India.
- To study the recent trends in the capital markets in India.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Business Finance Business Finance: Meaning – Definition – Objective – Importance – Functions – Organisation – Structure of Business Finance – Role of a Financial Manager. Fixed & Working Capital Management Capital Budgeting: Meaning – Importance of capital budgeting - Methods of evaluating a project investment proposal – Long Term Sources of Finance. Working Capital Management: Meaning – Importance – Types – Working Capital Cycle - Factors determining working capital – Management of Cash, Inventory, Accounts Receivables and Accounts Payable. Short Term Sources of Finance. Capital Structure, Risk & Profitability Capital Structure – Meaning, Concept - Importance and Significance of Capital structure – Equity and Debt - Factors determining capital structure – Financial planning of a new business. Leverages: Meaning, Types – Importance and Significance of Leverages. Cost of Capital – Meaning and concept of cost of capital – Determinants of cost of capital - Importance and Significance of Cost of capital. Calculation of Interest on Borrowed Funds and Dividend on Preference Share Capital. Determination of Capital on the basis of the Earnings Theory of Capitalisation	<b>15</b>



II	Capital Market Capital Market: Need for floating capital – Market of new issues – Public Offer - Listing - Private Placement – Rights Issue – Bonus Issue – Recent trends in public issues eg, Book building. Secondary Markets: Management of Stock Exchanges in India – Evolution – Regulation and Supervision – Role of Stock Exchange in Corporate Governance - Study of functions of BSE and NSE. Types of Exchanges – National, Regional, Local - Membership. Trading Methods – Trading Ring, On-line Trading, Carry Forward Systems – Risk in Derivatives trading in stock markets, Futures and Options. SEBI: Role and functions of SEBI, SEBI and Investor Protection, Salient features of SEBI Act.	15
III	Capital Market Intermediaries Merchant Banking: Meaning, Concept and significance – New Issue Management and allied functions – Merchant Banking in India – Pre-issue Management – Post-Issue Management – Mergers, Amalgamations and Takeovers. Venture Capital – Nature and Scope – Venture Capital in India – Venture Capital Firms. Mutual Funds – Nature, Significance and Types of Mutual Funds. Fundamental Analysis and Technical Analysis of Market – Meaning and Importance. Portfolio Analysis – Concept of Risk-Return - Characteristics of portfolio – Principles of Portfolio Analysis – Liquidity Vs. Safety – Income Vs. growth – Short Term and Long Term – Risk Vs. Return - Diversification of Investment Portfolio - Need for reviewing portfolio constantly. Case Study Analysis on various aspects of Business Finance & Capital Markets	15
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- AMFI Publications on Capital Market Studies
- BSE – BTI Publications on Capital Market Studies
- BSE Publications on Capital Market Studies
- Chandra Prasanna, Financial Management – Theory and Practice, Tata Mcgraw – Hill Publishing Company India, Delhi
- Chandra Prasanna, Fundamental of Financial Management, Tata McGraw Hill Publishing Company.
- Khan & Jain, Financial Management, Edition, 2, Publisher Tata McGraw-Hill. ISBN, 007451721X, 9780074517215.
- Kucchal Suresh C., Financial Management, Chaitanya Publishing House, India
- NSE Publications on Capital Market Studies
- Pandey I.M., Financial Management, Publisher: Vikas Publishing House, New Delhi
- Ravi Kishore, Financial Management, Publisher: Taxmann
- SEBI Manual by Taxmann
- Vyaptaksh Sharan, Fundamental of Financial Management (Second Edition), Pearson Education Published by Droling Kindersley (I) Pvt. Ltd. Delhi.



<b>S. Y. B. Com</b>	<b>FINANCIAL MANAGEMENT – II</b>	<b>Semester IV</b>
<b>Credit: 3</b>	<b>CCOM0405</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To make learner understand different perspective of the financial leverages, budgetary control aspects of financial management and receivable management so as to develop skills in taking financial and investment decisions for a business.
- To facilitate application of knowledge in day to day business and personal finance management.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	LEVERAGES Operating Leverage Financial Leverage Combined Leverage	<b>15</b>
<b>II</b>	BUDGETARY CONTROL Cash Budget Sales Budget Material Procurement/ Purchase Budget Production Budget	<b>15</b>
<b>III</b>	RECEIVABLES MANAGEMENT Evaluation of Credit Policies Number of days credit is allowed to customers DSO Calculation	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Basic Financial Management- M.Y. Khan & P K Jain, McGraw Hill Education (I) P. Ltd.
- Financial management – J.M. Pandey, Vikas Publishinh house, 2015
- Financial management – Prasanna Chandra, Tata McGraw-Hill Education, 2007.
- Investment Analysis and Portfolio Management – Prassana Chandra, Tata McGraw-Hill Education, 2007.



<b>S. Y. B. Com</b>	<b>ADVERTISING</b>	<b>Semester IV</b>
<b>Credit: 3</b>	<b>CCOM0406</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To develop a deeper understanding and appreciation of the nature of advertising.
- To gain insights into the various components of advertisements.
- To have insights into the various elements involved in an advertising process.
- To understand the economic and social impact of advertising on business, consumers, and society.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>Chapter-1: INTRODUCTION TO ADVERTISING Features; Active participants. Classification of Advertising: On the basis – Area, Audience, Advertisers, Media, Objectives Social Advertising, Political Advertising, Advocacy Advertising, Retail Advertising, Financial Advertising, Corporate Image Advertising, Primary &amp; Selective Advertising. Media in Advertising: Comparative analysis of Media options for advertising –Television (cable/satellite/DD), Radio (special reference to FM), Internet, Print, Film (Product Placement) and Outdoor advertising. Emerging Media Options – New Options of Transit Advertising, Marketing Through Social sites, Advertising through cell phones.</p> <p>Chapter-2: ECONOMIC, SOCIAL AND ETHICAL ASPECTS OF ADVERTISING Economic aspects of advertising: impact on production, distribution and consumer cost, advertising and competition, waste in advertising. Social aspects of advertising: advertising and culture (values, festivals, customs), standard of living. Ethical aspects of advertising: Ethics in advertising Importance of Ethics in advertising – Examples of Ethical and Unethical Advertising. Regulation and control on advertising in India: Advertising Standard Council of India (ASCI), Advertising Agencies Association of India (AAAI), Information &amp; Broadcasting Ministry.</p>	<b>15</b>
<b>II</b>	<p>Chapter-3: ADVERTISING AGENCY Advertising Agency: Definition, types of services offered, types of advertising agencies, structure of ad agencies, agency selection criterion, ways of getting clients with special reference to creative pitch, client turnover.</p> <p>Chapter-4: PLANNING AN ADVERTISING CAMPAIGN Meaning of advertising campaign Important aspects of campaign planning The target audience – need for segmenting the market and bases</p>	<b>15</b>



	<p>of marketsegmentation Objectives of ad campaign – communication (DAGMAR) versus sales objectives Media Selection &amp; factor determining selection of Media Advertising budget – Factors affecting budget/Methods Requisite of an advertisement – AIDA, role of persuasion Determining the message theme – USP Decision on advertising appeals and selling styles (soft selling/Hard selling skills)</p>	
<b>III</b>	<p>Chapter-5: CREATIVITY IN ADVERTISING Psychology in advertising - perception, attitudes and values, personality,motivations (including buying motives) and beliefs. Visualization techniques. Copy - types and essentials Elements of copy - headline (functions and types), overline, underline, body copy,captions, taglines, slogans, call to action, logo, company name and signature. Illustration - functions and types. Layouts -stages, functions, types and essentials Types of advertising options – dramatization, animations, testimonials,demonstration (informative, educative and fantasy). Copywriting for print, outdoor, radio, web and television (concept of storyboards) Chapter-6: ADVERTISING RESEARCH Evaluating Advertising Effectiveness Importance of research in advertising Chapter-7: Related contemporary issues, recent trends &amp; practice for case study analysis</p>	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Advertising, Amita Shankar (Sehgal), Sheth Publishers, Mumbai.
- Advertising, Salesmanship and Publicity by Rustoms, DAVAR, published by ProgressiveCorporation Pvt.Ltd., Mumbai
- Salesmanship, Sales Management and Advertising, Mr. Satyanarayana, VORARCO PublisherPvt. Ltd., Mumbai
- Advertising and Salesmanship, C. S. Kripatric published by D. B. Taraporvala Sons and Co. Pvt.Ltd.
- Principles of Advertising, and Salesmanship J. C. Sinha published by R. Chand and Co., Delhi.
- Advertising, and Salesmanship, Sherloker published Himalaya Publishing House
- Advertising, by K. S. K. Patel published, Sultan Chand and Sons, New Delhi.
- Marketing, Salesmanship and Advertising, C. N. Sartakki and R. G. Deshpande, Ravi ChandraPublications Belgar.
- Marketing and Salesmanship and Advertising, Management by B. K. Acharya and GovekarHimalaya Publishing House.



<b>T. Y. B. Com</b>	<b>ADVANCED CORPORATE ACCOUNTING I</b>	<b>Semester V</b>
<b>Credit: 6</b>	<b>CCOM0501</b>	<b>LPW: 05</b>

**LEARNING OBJECTIVES:**

- Comprehend disclosure practices while preparing financial statement of a corporate entity in compliance with the provisions of the Companies Act, 2013.
- Gain perspective and practical insights while implementing Accounting Standard 13 (personal investment accounting).
- Prepare company financial statement (final accounts) as per the Companies Act, 2013.
- Analyse and implement the accounting treatment for Internal Reconstruction Scheme as per the Companies Act, 2013.
- Gain perspective and implement the accounting treatment for buy-back of equity shares.
- Understanding the process and accounting treatment of underwriting of shares and debentures of a company
- Apply ethical behavior in accounting practices after gaining thorough understanding of ethical behavior in accounting

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Preparation of Final Accounts of Companies: Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre-received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.	<b>15</b>



<b>II</b>	<p>Internal Reconstruction: Need for reconstruction and company law provisions Distinction between internal and external reconstructions. 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>	<b>12</b>
<b>III</b>	<p>Buy Back of Shares: 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)</p>	<b>10</b>
<b>IV</b>	<p>Investment Accounting (w.r.t. Accounting Standard- 13): For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) 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). Columnar format for investment account.</p>	<b>12</b>
	<p>Underwriting of Shares &amp; Debentures: Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's Final Statement of Account</p>	<b>08</b>
	<p>Ethical Behaviour and Implications for Accountants: Introduction, Meaning of ethical behavior Financial Reports What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule-based approaches to accounting standards The principal-based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle Blowing Why should student learn ethics?</p>	<b>03</b>
	<b>Total Lectures</b>	<b>60</b>



**REFERENCE BOOKS:**

- ICAI latest study material
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- Accountancy & Financial Management by Chopde – Chaudhari – Seth Publication
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai







<b>T. Y. B. Com</b>	<b>BASICS &amp; FUNDAMENALS OF AUDITING [AUDITING-I]</b>	<b>Semester V</b>
<b>Credit: 2.5</b>	<b>CCOM0502</b>	<b>LPW: 2</b>

**LEARNING OBJECTIVES:**

- To understand objectives and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit.
- To learn Audit Planning and Procedure
- To learn Audit techniques

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>INTRODUCTION TO AUDITING</p> <p>(I) Basics: Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing – Primary &amp; Secondary, Expression of opinion, Detection of Frauds &amp; Errors, Inherent limitations of Audit.</p> <p>(ii) Errors and Frauds: Definition, Reasons &amp; circumstances, Types of Errors – commission, omission, Principle &amp; Compensating, Types of Frauds, Risk of fraud &amp; Error in Audit, Auditors Duties &amp; Responsibilities in respect of fraud. (Few details of Satyam, Enron)</p> <p>(iii) Basic Principles of Audit: SA200 of ICAI</p> <p>(iv) Audit Types: Meaning, Advantages &amp; Disadvantages of Balance Sheet Audit, Interim Audit, continuous Audit, Concurrent Audit, Annual Audit</p> <p>(v) Miscellaneous: Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, True and Fair</p> <p>Accounting Concepts relevant to auditing: Materiality, Going Concern</p>	<b>10</b>
<b>II</b>	<p>AUDIT PLANNING AND PROCEDURES AND DOCUMENTATION</p> <p>(i) Audit Planning: Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with client, Overall Audit Plan</p> <p>(ii) Audit Programme: Meaning, Factors, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing work, Overall Audit Approach</p> <p>(iii) Audit Working Papers: Meaning, importance, Factors determining Form &amp; 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> <p>(iv) Audit Notebook Meaning, Structure, Contents, General Information Current Information Importance</p>	<b>10</b>



<b>III</b>	AUDITING TECHNIQUES: - VOUCHING (i) Vouching (ii) Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental receipts, Interest & Dividends Received Royalties Received (iii) Audit of Expenditure Purchases, Purchase Returns, Salaries & Wages, Rent, Insurance Premium, Telephone expense Postage & Courier, Petty Cash Expenses, Travelling Commission advertisement, Interest Expense	<b>10</b>
	<b>Total Lectures</b>	<b>30</b>

**REFERENCE BOOKS:**

- Standards of Auditing by I.C.A.I.
- Standard Text Book on Auditing of TYBCom – Mumbai University
- Contemporary Auditing by Kamal Gupta
- A handbook of practical auditing by B.N.Tandon





<b>T. Y. B. Com</b>	<b>BASICS &amp; FUNDAMENALS OF COSTING &amp; AUDITING [COST ACCOUNTING, I]</b>	<b>Semester V</b>
<b>Credit: 2.5</b>	<b>CCOM0502</b>	<b>LPW: 2</b>

### LEARNING OBJECTIVES:

- To familiarise students with cost accounting system and to make them understand cost analysis.
- To make students understand management tool of marginal costing and standard costing and its implication on industry.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Cost Accounts and Cost Analysis The importance of cost accounting and its use as a tool in management control. The importance of cost analysis and its implications in intra company and intercompany comparisons. The relevance of the cost sheet in the process of tendering for material supplies and turnkey projects.	<b>10</b>
<b>II</b>	Introduction to Marginal Costing The importance and relevance of Marginal Costing. The crucial assumptions in arriving at the formulae. Marginal costing meaning, applications, advantages, limitations, Contributions, Breakeven analysis and profit volume graph.	<b>10</b>
<b>III</b>	Introduction to Standard Costing Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. The implications for industry.	<b>10</b>
	<b>Total Lectures</b>	<b>30</b>

### REFERENCE BOOKS:

- N.K. Prasad (1990) , Cost Accounting :
- B.Battacharya ( 2001), Costing :
- C Horngren and Datar (2009) Cost and Management Accounting
- Ainapure and Ainapure (2017) Cost Accountancy, Manan Prakashan,VileParle( East) , Mumbai 57.



<b>T. Y. B. Com</b>	<b>MANAGEMENT ACCOUNTING - I</b>	<b>Semester V</b>
<b>Credit: 5</b>	<b>CCOM0503</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To familiarize learner with knowledge of the Fundamentals of Corporate Accounting.
- To familiarize learners with the advantages of vertical statements of accounts and how these help in decision making process at the Management level
- To make a learner skilled in preparation of common size, comparative and trend statements and to develop analytical skill in interpretation of these.
- To develop learner interpretation skill, with reference to Revenue Statement, Balance Sheet and Combined Statement, ratios and also make learner use his analytical skill in preparing revenue Statement and Balance Sheet from a given set of ratios.
- To assist learner in application of ratio analysis knowledge in understanding the liquidity position of the company, the short-term solvency position and long-term stability of the company.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
I	<u>INTRODUCTION TO MANAGEMENT ACCOUNTING</u> Meaning – Nature – Scope and Functions of Management Accounting – Role of Management Accounting in Decision Making – Management Accounting and Financial Accounting	5
II	<u>ANALYSIS AND INTERPRETATION OF ACCOUNTS:</u> Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis Trend Analysis Comparative Statement Common Size Statement NOTE: Problems based on the above (a) to (d).	15
III	<u>RATIO ANALYSIS AND INTERPRETATION BASED ON VERTICAL FINANCIAL STATEMENTS</u> <u>Balance Sheet Ratios:</u> Current Ratio Liquid Ratio Stock Working Capital Ratio Proprietary Ratio Debt Equity Ratio Capital Gearing Ratio <u>Revenue Statement Ratios:</u> Gross Profit Ratio Expenses Ratio Operating Ratio Net Profit Ratio	25



	Net Operating Profit Ratio Stock Turnover Ratio (c) <u>Combined Statement Ratios:</u> Return on Capital employed (including Long Term Borrowings) Return on proprietor's Fund (Shareholders Fund and Preference Capital) Return on Equity Capital Dividend Payout Ratio Debt Service Ratio Debtors Turnover Creditors Turnover Problems on: Revenue Statement and Balance Sheet to ratios and from ratios to prepare Revenue Statement and Balance Sheet.	
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Principles of Corporate Finance – Richard A Brealey, Stewart Myers, Franklin Allen, McGraw-Hill / Irwin; 2007
- Financial management – Prasanna Chandra, Tata McGraw-Hill Education, 2007.
- Investments – Zvi Bodie, Alex Kane, Alan J. Marcus, Pitabas Mohanty, McGraw-Hill India, 2015
- Introduction to Management Accounting, Semester V – Ainapure and Ainapure, Manan Prakashan, 2019





<b>T. Y. B. Com</b>	<b>BUSINESS ECONOMICS (PUBLIC FINANCE)</b>	<b>Semester V</b>
<b>Credit: 4</b>	<b>CCOM0504</b>	<b>LPW: 3</b>

### LEARNING OBJECTIVES:

- To familiarise the learners with the basic aspects of Public Finance.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
I	Introduction to Public Finance Public Goods, Private Goods, Externalities - Public Finance: Scope and Functions – similarities and differences between private and public finance - Fiscal Federalism - Principles of Maximum Social Advantage - Sound and Functional Finance	<b>20</b>
II	Public Revenue Public Revenue: Tax and Non-Tax Revenue - Sources of Tax Revenue - Direct and Indirect compared – Trends in tax and non-tax revenue – their relative importance - Goods and Service Tax - Canons of Taxes	<b>15</b>
III	Public Expenditure and Budget Public Expenditure: Causes of increase – effects - Public Debt: Types, Burden and Management –composition of public debt of India - Budgets: Concept of Deficits - Deficit Financing and Management Case Studies	<b>10</b>
	<b>Total Lectures</b>	<b>45</b>

### REFERENCE BOOKS:

- Bhatia, H L, *Public Finance*, Vikas Publishing House Pvt. Ltd, New Delhi.
- Deweet K K, *Modern Economic Theory*, S. Chand Publications New Delhi, 2012.
- REFERENCES BOOKS
- Musgrave and Musgrave, *Public Finance*, Theory and Practice, 1983.
- Dalton, Hugh, *Principles of Public Finance*, 1951.
- Shapiro, Edward, *Macroeconomic Analysis*, 1984.
- Buchanan, James, M, *Public Finance*, 1965.
- Ahuja, H. L. *Macroeconomics*, S. Chand Publications, New Delhi, 2017.
- Datta, Gaurav, *Indian Economy*, S. Chand & Co, 2016.



<b>T. Y. B. Com</b>	<b>PRODUCTION MANAGEMENT AND MATERIALS MANAGEMENT [COMMERCE VII]</b>	<b>Semester V</b>
<b>Credit: 3</b>	<b>CCOM0505</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To familiarize the learner with basic concepts of Production Management, Material Management, Purchasing, Store-keeping, Inventory Control and Quality Management for a Production firm.
- To develop knowledge and understanding of Production Management, Material Management, Purchasing, Store-keeping, Inventory Control and Quality Management for a Production firm.
- To make learner aware of current trends in Production Management, Material Management, Purchasing, Store-keeping, Inventory Control and Quality Management for a Production firm.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>Introduction Introduction to the concepts of Operations and Operations Management. Development of Production Function. Relation of Production with other functions like design function, purchase function; plant layout, maintenance, etc. Product Classification, Product selection (steps for identifying the product for manufacturing), Product development (market pull, technology push, inter functional approach). Brief description/importance of Research, Development and Design of a Product. Facilities Planning Production Systems (how much to produce, level of automation, facilities required for manufacturing, where to produce, arranging required facilities, how to produce, etc.) Plant Layout. Differences between various types of layout (Product layout, Process layout, Cellular layout, Static Layout, etc.) Various types of Material Handling Systems. Their guidelines/principles, distinguishing features, uses. Overview of various types of maintenance systems Meaning/Functions/Nature of Production, Planning and Control.</p>	<b>15</b>



<b>II</b>	<p>Materials Management Importance of Materials Management (corporate policy, organization, research, planning, source selection) Value Analysis and Value Engineering Purchase management, importance of purchasing, various R's of purchasing, purchasing systems. Need for forecasting price/policy on seasonal commodities and capital equipment. Simple problems on various types of forecasting including exponential smoothing. Inventory management, its prime importance in our country today. Calculation of Economic Order Quantity (EOQ) using Formula given by Ford W. Harris. Inventory Control Techniques - ABC, FSN, GOLF, VED, SOS, HML. Make-or-buy decisions. Problems on ABC analysis.</p>	<b>15</b>
<b>III</b>	<p>Warehousing and Stores management. Warehousing and Stores management. Centralised and de-centralised stores. Brief introduction to various methods of stores accounting, Need for stock verification. Management of scrap/waste/surplus/obsolete materials. JT, KANBAN, KAIZEN, Push v/s Pull concept. Materials Requirement Planning. Explanation of EOQ - its advantages / limitations / modifications. Types of inventory systems (P-system and the Q-system). Need for safety stock/reserve stock. Simple problems on these topics. SQC. Techniques of SQC. Control Charts. X-bar chart, R-chart, P-chart, C-chart. Graphical representation. Direct problems on them. Case Study Analysis on Production, Purchase, Materials, Stores &amp; Quality Management</p>	<b>15</b>
<b>Total Lectures</b>		<b>45</b>

**REFERENCE BOOKS:**

- Aijian, G.W. "Purchasing Handbook - Standard reference book on Purchasing Policies, Practices, Contracts and Forms"; N.Y. McGraw Hill
- American Management Association, "Managing the materials function - tools, techniques and company practices", N.Y. the Association.
- American Management Association, "Purchasing Research - The Concept and its Value", N.Y., the Association (Its Bulletin 17)
- Ammers, D.S. "Materials Management", (Revised edition), Homewood, Illinois, Irwin.
- Anderson and Sohal. A study of the relationship between quality management practices and performance in small businesses, International Journal of Quality and Reliability Management 16 (9).
- Anderson et al. A theory of quality management underlying the Deming management method, Academy of Management Review 19 (3).
- Antony, J. "Is Six Sigma a Management Fad or Fact?" Assembly Automation, 27(1).
- Asachi G. The "5s" Strategy for continuous improvement of the manufacturing processes in Autocar Exhaust, Management & Marketing, (3) 4.
- Banuelas, R., and Antony, J. "Six sigma or design for six sigma?" The TQM Magazine.
- Batterslay, A. "Guide to Stock Control", London, Pijtman





- Boccino, W.A. "Materials Management - Tools and Techniques", London, Industrial and Commercial Techniques Ltd.
- Boching W.A. "New tools and techniques for production and inventory control" London, Industrial and Commercial Techniques
- Brah, S. A., Wong, Li., Madhu, B. "Relationship between TQM and Performance of Singapore Companies". International Journal of Quality & Reliability Management, 19(4).
- Brickell, G. "Total Quality Revisited". Management Services, 40(1).
- Brown R.G. Decision Rules for Inventory Management, N.Y. Holt, Rinehart & Winston
- Cherkasky, S.M., "Total quality for a sustainable competitive advantage", Quality, Vol. 31, No. 8.
- Develin, N., and Hand, M. "Total Quality Management - Breaking Down the Barriers" London: Institute of Chartered Accountants.
- England, W.B., "Purchasing System", Homewood, Illinois Irwin
- Evans, J. R., and Lindsay, W.M., "The Management and Control of Quality" (5th Ed.). New York: West Publishing.
- Fabrycky, W.J. and Banks, J., "Procurement and Inventory Systems - a theory and analysis", N.Y. Reinhold Publishing Corporation
- Fourre, J.P. "Applying Inventory Control Techniques", N.Y. American Management Association
- Giadda R.S. "Inventory Management in India", New Delhi, Allied Publishers
- Jhamb L.C., "Production (Operations) Management", Everest Publishing House, Pune, 11th Edition
- Patil Sanjay and Hukari NandKumar, "Industrial Engineering and Production and Operations Management", fourth Edition, ElectroTech Publication, Satara.
- Stevenson William J., "Production and Operations Management", Boston, MA: Irwin McGraw-Hill.





<b>T. Y. B. Com</b>	<b>EXPORT MARKETING</b>	<b>Semester V</b>
<b>Credit: 3</b>	<b>CCOM0506</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To develop a deeper understanding and appreciation of nature of the fundamental principles of export marketing.
- To study the importance of export marketing financing.
- To study the foreign trade procedure and documentation relating with export.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>Introduction to Export Marketing:            Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing            Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector            Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)            Global Framework for Export Marketing:            Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers            Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)            Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection            India's Foreign Trade Policy:            Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP            Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports            Benefits to Status Holders &amp; Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ</p>	<b>15</b>



II	<p>Export Incentives and Assistance: 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), 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) &amp; Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters</p> <p>Product Planning and Pricing Decisions for Export Marketing: Planning for Export Marketing with regards to Product, Branding, Packaging</p> <p>Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing</p> <p>International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&amp;F); Problems on FOB quotation. Calculation of minimum FOB price in foreign currency to be Quoted by an Indian exporter.</p> <p>Export Distribution and Promotion: Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels</p> <p>Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing</p> <p>Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing.</p>	15
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<b>III</b>	<p>Export Finance: Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC. Export Procedure and Documentation: Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; Shipping and Custom Stage Formalities; Role of Clearing &amp; Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin. Case Study Analysis on several facets of Export Marketing</p>	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### **REFERENCE BOOKS:**

- Dikshit, Pratima, "Dynamics of Indian Export Trade", New Delhi, Deep and Deep Publications
- Kaundal, R.K., "Trade Policy Reforms and Indian Exports", New Delhi, Mahamaya Publishing House.
- Leela, P., "Export Experience of India", Chugh Publications, Allahabad.
- Majjit, Sugata and Chaudhari, A. Roy, "India's Exports" New Delhi, Oxford University Press.
- Mathur, Vibha. "India: Foreign Trade Policy and WTO (1991 & Onwards)", New Delhi, New Century Publications.
- Mathur, Vibha. "Foreign Trade of India-1947-2007: Trends, Policies and Prospects", New Delhi, New Century Publications.
- Paul, S., "India's Exports, New Imperatives and New Vistas", New Delhi, Commonwealth Publishers.
- Sainy, H. C., "India's Foreign Trade: Its Nature and Problems", New Delhi, National Publishing House.
- Sen Sunanda, "Trade and Dependence: Essays on the Indian Economy", New Delhi, Sage Publications.
- Singh, Deo Raj, "Pattern of Foreign Trade and Planning in India", New Delhi, Criterion Publications.
- Singh, Mammohan, "India's Export Trends and the Prospects for Self-Sustained Growth ", Oxford, Clarendon Press.
- Verma, M. L., "Foreign Trade Management in India", New Delhi, Vikas Publishing House Private Limited.
- How to Export by A Nabhi Publications.



<b>T. Y. B. Com</b>	<b>DIRECT TAX INCOME TAX</b>	<b>Semester V</b>
<b>Credit: 4</b>	<b>CCOM0507</b>	<b>LPW: 3</b>

### **LEARNING OBJECTIVES:**

- To familiarize student with Direct Tax (Income Tax), under different heads of income and applicable exemptions / deductions from tax.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Introduction Few Basic Terms - Meaning and definitions (S: 2, 3 and 4) Residential Status and Scope of Total Income (S: 5) Heads of Income (S:14, 14A) Income under the Head Salaries: In Detail, including Computation of Income	<b>15</b>
<b>II</b>	Income under the Head "Income from House Property" In Detail, including Computation of Income Income under the Head "Profits & Gains from Business or Profession" In Detail, including Computation of Income, restricted to Individual Income under the Head Capital Gain" Only Basics	<b>15</b>
<b>III</b>	Income under the Head "Income from Other Sources" Only Basics Deductions from Gross Total Income: Only Few for Individuals 80C, 80D, 80E, 80U TDS Provisions in brief. With Focus on Periodical E-payments and Filing of Periodical TDS Returns	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### **REFERENCE BOOKS:**

- Standard Text Book on Direct & Indirect Tax, Mumbai University.
- Taxman's Direct Taxes – Law and Practice.
- ICAI /ICMA/ ICSI –Intermediate Study Material.



<b>T. Y. B. Com</b>	<b>ADVANCED CORPORATE ACCOUNTING II</b>	<b>Semester VI</b>
<b>Credit: 6</b>	<b>CCOM0601</b>	<b>LPW: 5</b>

### LEARNING OBJECTIVES:

- To make learner understand the application of AS-14 in various business combinations such as amalgamation, absorption and external reconstruction and also understanding the accounting treatment in each case.
- To facilitate learner of accounting treatment with reference to translation of foreign currency transactions vide AS-11.
- Will enable learners to prepare Final Accounts of Limited Liability Partnerships as per LLP Act 2008
- Gain knowledge of the process and accounting of liquidation of a company as per the provisions of companies act 2013
- Gain working knowledge of preparation of final accounts of a co-operative housing society.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	AS 14 - Amalgamation, Absorption & External Reconstruction: (excluding inter-company holdings) In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.	<b>15</b>
	Accounting of Transactions of Foreign Currency In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	<b>15</b>
<b>II</b>	Liquidation of Companies Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	<b>10</b>
<b>III</b>	Accounting for Limited Liability Partnership Statutory Provisions Conversion of partnership firm into LLP Final Accounts	<b>10</b>
<b>IV</b>	Final Accounts of Co-operative Housing Society Introduction: Maharashtra Co-op Societies Act and By-laws, Registrar of Co-op Societies. Basis of levy of charges as members Few expenses based on size of flat	<b>10</b>



	Common expenses to be charged equally. Statutory payments of Government Taxes (actual), etc. Creation of Sinking Fund Creation of Building Repair Fund Concept of Funds, viz-a-viz Investments Accrual Principles – Incomes and Expenses Account	
	<b>Total Lectures</b>	<b>60</b>

**REFERENCE BOOKS:**

- ICAI latest study material.
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.
- Accountancy & Financial Management by Chopde – Chaudhari – Seth Publication.
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai.





<b>T. Y. B. Com</b>	<b>BASICS &amp; FUNDAMENALS OF AUDITING [AUDITING-II]</b>	<b>Semester VI</b>
<b>Credit: 2.5</b>	<b>CCOM0602</b>	<b>LPW: 2</b>

**LEARNING OBJECTIVES:**

- To understand auditing techniques, Internal Control and Internal Audit and skills needed to apply them in audit assignment.
- To Understand auditing techniques in verification of assets and liabilities
- To learn reading of ledgers accounts.
- To understand statutory provisions with reference to Company Audit

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	AUDITING TECHNIQUES AND INTERNAL CONTROL, CHECK & INTERNAL AUDIT INTRODUCTION (I) Test Check: Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test checks can be used, advantages, disadvantages precautions (ii) Audit Sampling: Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test checks can be used, advantages, disadvantages precautions (iii) Internal Control: Meaning & purpose, review of internal control, advantages, auditor's duties, review of internal control, Inherent Limitations of Internal control, internal control sample of sales & debtors, purchases & creditors, wages & salaries (iv) Internal Checks Vs Internal Control, Internal Checks Vs Test Checks 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	10
<b>II</b>	LEDGER SCRUTINY: Reading of Ledger accounts AUDITING TECHNIQUES: - VERIFICATION OF ASSETS AND LIABILITIES (i) Audit of assets: Book Debts/ Debtors, Stocks-auditors General Duties, Patterns, Dies & Loose Tools, Spare Parts, Empties & Containers Quoted Investments and Unquoted Investment Trade Marks/ Copyrights Patents Know-How Plant & Machinery Land & Buildings Furniture Fixtures (ii) Audit of Liabilities: Outstanding Expenses, Bills Payable Secured Loans Unsecured Loans Contingent Liabilities	10
<b>III</b>	INTRODUCTION TO COMPANY AUDIT Qualifications & Disqualifications of Auditor Appointments – First and Subsequent Auditors Reappointment & Removal of auditor	10





	Duties of Auditor	
		<b>Total Lectures 30</b>

**REFERENCE BOOKS:**

- Standards of Auditing by I.C.A.I.
- Standard Text Book on Auditing of TYBCom University
- Contemporary Auditing by Kamal Gupta
- A handbook of practical auditing by B.N.Tandon





<b>T. Y. B. Com</b>	<b>BASICS &amp; FUNDAMENALS OF COSTING &amp; AUDITING [COST ACCOUNTING II]</b>	<b>Semester VI</b>
<b>Credit: 2.5</b>	<b>CCOM0602</b>	<b>LPW: 2</b>

### **LEARNING OBJECTIVES:**

- To familiarise students with contract costing, Process Costing and insight into emerging concepts of cost accounting.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Contract Costing Understanding the special nature of contract costing in the background of AS7. 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.	10
<b>II</b>	Process Costing Process loss, Abnormal gains and losses, Joint products and by products. Excluding equivalent units, Inter-process profit	10
<b>III</b>	Some Emerging concepts of cost accounting Target Costing Life cycle Costing ABC Costing	10
	<b>Total Lectures</b>	<b>30</b>

### **REFERENCE BOOKS:**

- N.K. Prasad (1990), Cost Accounting:
- B. Battacharya (2001), Costing:
- C Horngren and Datar (2009) Cost and Management Accounting
- Ainapure and Ainapure (2022) Cost Accountancy, Manan Prakashan, Vile Parle( East) ,Mumbai 57.



<b>T. Y. B. Com</b>	<b>MANAGEMENT ACCOUNTING - II</b>	<b>Semester VI</b>
<b>Credit: 5</b>	<b>CCOM0603</b>	<b>LPW: 3</b>

### **LEARNING OBJECTIVES:**

- To familiarise learner with the preparation of Cash flow statement according to AS3 and to read it in the context of the Revenue Statement and balance Sheet of the Company
- To introduce learner to the concept of Working Capital and preparation of a Statement of Working Capital.
- To make learner critically analyse working capital situation with special reference to adequacy or inadequacy thereof.
- To make learner understand implication of dividend pay-out through analysis of different dividend payment models and how and why to make a choice for one over others, in a given situation.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Cash Flow Statement Preparation of Statement of Sources and Application of Cash with Reference to Accounting Standard No.3	<b>15</b>
<b>II</b>	Working Capital – Concept Estimation / Projection of Requirements in case of Trading and Manufacturing Organization	<b>15</b>
<b>III</b>	Dividend Policy Walter's Model Gordan's Model Lintner's Model	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### **REFERENCE BOOKS:**

- Principles of Corporate Finance – Richard A Brealey, Stewart Myers, Franklin Allen, McGraw-Hill / Irwin; 2007
- Financial Management – Prasanna Chandra, Tata McGraw-Hill Education, Latest edition.
- Investments – Zvi Bodie, Alex Kane, Alan J. Marcus, Pitabas Mohanty, McGraw-Hill India, 2015
- Introduction to Management Accounting, – Ainapure and Ainapure, Manan Prakashan, 2022



<b>T. Y. B. Com</b>	<b>BUSINESS ECONOMICS - VI (INTERNATIONAL ECONOMICS)</b>	<b>Semester VI</b>
<b>Credit: 3</b>	<b>CCOM0604</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To familiarise the learners with the basic aspects of International Economics.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	Theories of International Trade Introduction to International trade - Gains from Trade - Trade Theories - Comparative Cost Theory, Heckscher Ohlin Theory - Theories of international business - availability, volume of trade, imitation gap -	<b>20</b>
<b>II</b>	Trade Policies and Balance of Payments Tariff and non-tariff barriers – effects of Tariff – meaning of economic integration - Concept & Structure of Balance of Payments - Disequilibrium in Balance of Payments - Causes and Measures to Correct it - India's Balance of Payments Position since 1991	<b>10</b>
<b>III</b>	Foreign Exchange Market Foreign Exchange Market: Participants, Functions - Exchange Rate Determination - Mint Parity Theory, Purchasing Power Parity and Balance of Payment Theory - Exchange rate systems - Foreign Exchange Management in India Case Studies	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Deweet K K, *Modern Economic Theory*, S. Chand Publications, New Delhi, 2012.
- Jhingan M. L, *International Economics*, Vrinda Publications (P), Limited, 2014.
- REFERENCES BOOKS
- Salvatore, Dominic, *International Economics*, 8<sup>th</sup> Edition, John Wiley & Sons, 2009.
- Södersten, Bo, *International Economics*, 3<sup>rd</sup> Edition, 2004, MacMilan Publication, 2004.
- Paul, Krugman and Maurice Obstfeld *international Economics*, 10<sup>th</sup> Edition, Pearson.
- Bhagwati Gagdish, T. N. Shrinivasan, *Lectures on International Trade*, MIT Press



<b>T. Y. B. Com</b>	<b>ENTREPRENEURSHIP (COMMERCE –VIII)</b>	<b>Semester VI</b>
<b>Credit: 3</b>	<b>CCOM0605</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To familiarize the learners with basic concepts of entrepreneurship.
- To develop understanding and appreciation of broad nature of entrepreneurship prevailing in India.
- To motivate learners in order to become entrepreneurs and contribute towards nation building.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>Introduction to Entrepreneurship:            Unit 1:            Meaning, Features, Need and Significance, Concept of Entrepreneur and Entrepreneurship.            Importance, Significance and Growth of Entrepreneurial activity.            Classification and Types of Entrepreneurs.            Functions of an Entrepreneur.            Unit 2:            Characteristics, Qualities and Competencies of a Successful Entrepreneur –Examples of Successful Indian Entrepreneurs.            Entrepreneurship as a Career - Creating Self-employment through Entrepreneurship.            Scope of Entrepreneurship.            Meaning, Features, Significance, Concept of Promoters - Types of Promoters.            Unit 3:            Incentives and Subsidies to Entrepreneurs in India.            Meaning, Features, Significance, Concept and Qualities of Intrapreneur – Meaning and.            Concept of Intrapreneurship.            Measures to Promote Intrapreneurship.            Differentiating the Role of: Entrepreneurs and Businessman - Entrepreneurs and Managers - Entrepreneurs and Employees.            Entrepreneurial Development:            Unit 1:            Meaning, Significance and Concept of Entrepreneurial Development in India.            Factors influencing Entrepreneurial Development – Pull and Push Factors.            Barriers to Entrepreneurship.            Managing the Problems faced by Entrepreneurs - Measures/Suggestions to Overcome Barriers to Entrepreneurship,            Start-up India-Make in India.            Unit 2:            Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship.</p>	<b>15</b>



	<p>Factors influencing Entrepreneurial Development and Motivation. Role of Psychological, Social and Cultural factors in Entrepreneurial Development.</p> <p>Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter.</p> <p>Unit 3: Need and Significance of Entrepreneurial Education and Training. Meaning, Concept &amp; Areas of Entrepreneurship Development Programme (EDP). Role of Entrepreneurial Development Programme (EDP) and Training Centers in India. Role of Entrepreneurial Development Institutes in India such as MSME-DI Mumbai, EDI Ahmedabad, MITCON, MCED, NIESBUD toward Entrepreneurial Development in India.</p> <p>Entrepreneurial Project Development: Unit 1: Steps in Setting-up of an Entrepreneurial Venture. Idea Generation – Sources and Methods. Identification and Classification of Ideas. Meaning and Concept of Environment Scanning, SWOT Analysis and SWOT Matrix.</p> <p>Unit 2: Meaning and Concept of Project Formulation. Meaning, Concept and Importance of Project Planning - Preparation of Project (Business) Plan-Points to be considered in Project Planning. Components of an ideal Business Plan: Market Plan, Financial Plan, Operational Plan, and HR Plan. Meaning and Concept of Project Report - Significance of Project Report - Contents of Project Report.</p> <p>Unit 3: Meaning, Significance and Concept of Project Appraisal. Aspects and Methods of Project Appraisal: Economic Oriented Appraisal, Financial Appraisal, Market Oriented Appraisal, Technological Feasibility, Managerial Competency. Meaning, Concept, Significance and Importance of Feasibility Study. Types and Different Areas of Feasibility Study.</p>	
<b>II</b>	<p>Specialized Focus Areas in Entrepreneurship: Unit 1: Meaning, Features, Concept, Role and Importance of Women Entrepreneurs. Problems faced by Women Entrepreneurs and Need for Promotion and Assistance. Measures/Suggestions to Overcome the Problems faced by Women Entrepreneurs. Agencies Supporting and Promoting Women Entrepreneurs- Stand up India.</p> <p>Unit 2: Meaning, Features, Concept, Role and Importance of Rural</p>	<b>15</b>



	<p>Entrepreneurs. Problems faced by Rural Entrepreneurs and Need for Promotion and Assistance. Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs. Agencies Supporting and Promoting Rural Entrepreneurs.</p> <p>Unit 3: Meaning, Features, Role and Importance, Concept of Social Entrepreneurship. Differentiating Role of Social Entrepreneurship and NGOs. Problems faced by Social Entrepreneurs and Need for Promotion and Assistance – Suggestions to Overcome the Challenges faced by Social Entrepreneurs. Examples of Social Entrepreneurship in India. Introduction to Micro, Small and Medium Enterprises:</p> <p>Unit 1: Meaning, Features, Concept of SSI. Role and Importance of SSI. Evolution and Growth of SSI since Independence in India w.r.t. 5-Year Plans in India. SSI Support Mechanism in India - Central and State Level, Government and Non-Government Agencies support to SSI with due emphasis to Concessions and Incentives.</p> <p>Unit 2: Meaning, Features, Concept of Micro, Small and Medium Enterprises. Need and Significance of MSMEs. Evolution and Growth of MSMEs since Economic Liberalization in India. Role and Importance of MSMEs.</p> <p>Unit 3: Meaning, Features, Concept of Industrial Sickness. Causes of Industrial Sickness. Consequences of Industrial Sickness. Remedies to Resolve the Problem of Industrial Sickness.</p> <p>Setting-up of SSI/SME/MSME:</p> <p>Unit 1: Steps in Setting-up a SSI/SME/MSME. Registration Procedure – Benefits of Registration – De-registration. Environmental and Locational Issues – Environmental Clearance. Steps in Setting up a SSI/SME/MSME in India with Special Reference to Clearances and Permissions required.</p> <p>Unit 2: Meaning, Features, Concept of Regulatory Environment in India. Brief insights relating to Laws affecting SSI/SME/MSME. MSME Policy in India - Highlights of MSMED Act, 2006. Classification of Manufacturing and Service Industries under MSMED Act, 2006.</p> <p>Unit 3:</p>	
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	<p>Growth and Expansion of SSI/SME/MSME. Options available to SSI/SME/MSME for Growth and Expansion (Part-I): Ancillarisation, Licensing, Franchising. Options available to SSI/SME/MSME for Growth and Expansion (Part-II): Outsourcing, Insourcing. Options available to SSI/SME/MSME for Growth and Expansion (Part-III): Mergers, Acquisitions, Takeovers in India and at Global Level.</p>	
<b>III</b>	<p>Organization of SSI/SME/MSME: Unit 1: Meaning, Features, Concept of Organisation Structure of SSI/SME/MSME. Overview of Principles of Management applicable in Management of SSI/SME/MSME - Types of Organisation of SSI/SME/MSME. Problems and Prospects of SSI/SME/MSME. Legal Framework and Regulations Governing SSI/SME/MSME - Government Measures, Policy Support, Taxation Benefits for SSI/SME/MSME. Unit 2: Meaning, Features, Concept of SSI/SME/MSME Funding. Requirements of Capital (Fixed and Working) for SSI/SME/MSME. Factors Determining Capital (Fixed and Working) Requirements of SSI/SME/MSME. Sources of Institutional Finance to SSI/SME/MSME. Unit 3: Meaning, Features, Concept of Marketing Mechanism in SSI/SME/MSME. Marketing related Problems of SSI/SME/MSME - Measures to Reduce Marketing related Problems of SSI/SME/MSME. Export Potential of SSI/SME/MSME - Export Incentives available to SSI/SME/MSME – SSI/SME/MSME and Special Economic Zones (SEZs). Role of Self-Help Groups (SHGs) in Development of SSI/SME/MSME. Specialized Focus Areas in Micro, Small and Medium Enterprises: Unit 1: Meaning, Features, Concept, Significance of Rural Industries. Nature of activities involved in Rural Industries - Measures to Support and Promote Rural Industries. Meaning, Features, Concept, Significance and Role of Rural Artisans. Measures to Support and Promote Rural Artisans – Role of Government and Non-Government Agencies in Promoting Rural Artisans. Unit 2: Meaning, Features, Concept, Significance of Agro-based Industries. Nature of activities involved in Agro-based Industries - Measures to Support and Promote Agro-based Industries. Meaning, Features, Concept of Ancillary Industries. Nature of activities involved in Ancillary Industries - Measures to</p>	<b>15</b>





	Support and Promote Ancillary Industries. Unit 3: Meaning and Concept of Industrial Estates. Features of Industrial Estates. Utility and Significance of Industrial Estates to SSI/SME/MSME Sector. Policy Initiatives and Measures to Revive Industrial Estates. Calculation of Break-Even Point, Visual representation of PERT-CPM Chart Case Study Analysis on Successful and Unsuccessful Entrepreneurs	
	<b>Total Lectures</b>	<b>45</b>

### **REFERENCE BOOKS:**

- Baporikar, N, Entrepreneurship and Small Industry, Himalaya Publishing House, Delhi.
- Desai Vasant, Management of Small-Scale Industry, Himalaya Publishing House, Delhi.
- Brush, C.G., Bruin, A., Gatewood, E.J., & Henry, C. Women Entrepreneurs and the Global Environment for Growth: A Research Perspective. UK: Edward Elgar Publishing Inc.
- Brush, C.G., Carter, N.M., Gatewood, E.J., Greene, P., & Hart, M.M. Growth Oriented Women Entrepreneurs and their Businesses: A Global Research Perspective. UK: Edward Elgar Publishing Inc.
- Charantimath, P.M. Entrepreneurship Development and Small Business Enterprises (5th ed.). India: Pearson Education India.
- Dana, L., Asian Models of Entrepreneurship from the Indian Union and the Kingdom of Nepal to the Japanese Archipelago: Context, Policy and Practice. Singapore: World Scientific Publishing Co. Pte. Ltd.
- Dana, L., World Encyclopedia of Entrepreneurship. USA: Edward Elgar Publishing Inc.
- Dupis, A., & Bruin, A., Women's Business Ownership and Entrepreneurship. In P. Spoonley, A. Dupis, & Bruin (Eds.), Work & Working in Twenty-first Century New Zealand. New Zealand: Dunmore Press Limited.
- Fielden, S.L., & Davidson, M. J., International Handbook of Women and Small Business Entrepreneurship. UK: Edward Elgar Publishing Limited.
- Hisrich, R.D., Peters, M.P., & Sheperd, D.A., Entrepreneurship (6th ed.). New Delhi: Tata McGraw-Hill Edition
- Kalb, I.S., Structuring Your Business for Success (3rd ed.). K & A Pr.
- Kumar, S.A., Small Business and Entrepreneurship. New Delhi: International Publishing House Pvt. Ltd.
- Kumar, S.A., Poornima, S.C., Abraham, M.K., & Jayashree, K., Entrepreneurship Development. New Delhi: New Age International Publishers.
- MSME Policy, Government of India.



<b>T. Y. B. Com</b>	<b>CORPORATE LAWS</b>	<b>Semester VI</b>
<b>Credit: 3</b>	<b>CCOM0606</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To develop an understanding of various definitions, terms and working provisions of the Companies Act, 2013.
- To develop knowledge of the provisions of the Companies Act, procedure and legalities of company registration, understand public offers, private placement, funds through issue debentures and deposits.
- To develop understanding of corporate administration, power, functions of the Board of Directors.
- To offer preliminary insight of rules and regulations of Insolvency and Bankruptcy law 2016.

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>Definitions under Companies Act, Definitions -Section 2, The Companies Act 2013 – Accounting Standards, Auditing Standards, Books of Accounts, Body Corporate, Control, Deposit, Dividend, Financial Year, Foreign Company, Holding Company, Independent Director, Interested Director, —listed company, Indian Depository Receipts, member, managing director, One Person Company, Ordinary or special resolution, promoter, private company, public company, prospectus, Related party Transaction, Small Company, subsidiary company, Tribunal.</p> <p>Formation and Registration Formation and incorporation of a Company/ Limited Liability Partnership- Procedure for registration – Certificate of incorporation - Preliminary Contracts- Promoter - Memorandum of Association – Content- Articles of Association – Alteration of Memorandum and Articles – Lifting of corporate veil, Doctrine of Ultra Virus, Doctrine of Constructive notice and Indoor Management.</p>	<b>15</b>
<b>II</b>	<p>Raising of Capital/ Issue of Shares/Securities Private Placement, Public Issue of shares, Issue of Prospectus, Preferential issue, Right issue, Issue of Deposits Investments, Loans, borrowings Investment in other bodies, implied power to borrow, Temporary Loans, Ultra virus – borrowings, issue of debentures and procedure of issue of debenture</p>	<b>15</b>
<b>III</b>	<p>Management of Companies Appointment of Directors including the Chairman, Appointment of Key Managerial Personnel, Non-executive directors, Directors role and duties, retirement, resignation &amp; removal of directors, Disqualifications of directors &amp; penalties, Directors Report. Corporate Governance Meaning of Governance – Evolution of Corporate Governance in India, Essential of good governance, requirement of Corporate</p>	<b>15</b>



	Governance in India and Role of Company Secretary. Corporate Governance Audit, Secretarial Audit.	
	Introduction to Insolvency and Bankruptcy Laws Overview of Code and Corporate Insolvency Resolution Process Liquidation Process and Voluntary Liquidation of Corporate persons, Pre-packaged Insolvency Resolution Process, Adjudicating Authority, Offences and Penalties	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

### **REFERENCE BOOKS:**

- N.D, Kapoor, Company Law and Secretarial Practice, Bookwell Publishers, New Delhi.
- A.K. Majumdar and G.K. Kapoor, Company Law and Secretarial Practice, Taxmann Publications, New Delhi
- Company Law & Secretarial Practice Dr. K. R. Chandratre Bharat Law House
- Company Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi.
- Corporate Law and Secretarial Practice, N.D. Kapoor, Sultan Chand and Sons, New Delhi
- Introduction to Insolvency and Bankruptcy Laws, Taxmann Publications, New Delhi





<b>T. Y. B. Com</b>	<b>INDIRECT TAX – GST</b>	<b>Semester VI</b>
<b>Credit: 4</b>	<b>CCOM0607</b>	<b>LPW: 3</b>

**LEARNING OBJECTIVES:**

- To make learner understand indirect tax regime and functional overview of GST law and procedure and its compliances

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>I</b>	<p>Introduction: When, Why and How GST was introduced? What is taxable event under GST? What were the taxable events under the old Laws/ Taxes? Which of the Central and State taxes were subsumed? Meaning of the terms - IGST, CGST and SGST, with regard to Inter-State or Intra-State Transactions. Threshold Limits of Turnover. Composition Scheme for small business. Meaning of Reverse Charge Mechanism. The items which are outside the purview of GST. Definitions, Meaning of few terms. "Business", "Business Vertical", "Person", "Goods", "Capital Goods", "Services", "Consideration", "Input", "Input Service", "Input tax", "Output tax" "Manufacture", "Supply", "Exempt Supply", "Taxable Supply", "Supplier", "Recipient", "Works Contract". Registration under GST Who is liable to registration? When and how? Threshold Exemption Limits? GSTN, Exposure to Website /GST Portal. Online filing Application for registration &amp; Documents and other requisites like for obtaining GST Registration like PAN, Mobile Number, Email Address and Address Proof or ID Proof, verification by OTP Password / EVC Code / Digital Signature Simple Problems on Registration.</p>	<b>20</b>
<b>II</b>	<p>Periodical Return filing and payment of GST Frequency and due dates of filing Returns Form No.3B and GST R1 Payment of GST: Due Dates, Interest and Late Fees payable for delay in payment or filing of Returns. Input Tax Credit Meaning of Term -Input Tax Credit, Negative List- List of products/ situations in which the Input tax credit is not available Eligibility and Conditions for taking Input tax credit. Explanation as to which credit can be claimed viz-a-viz IGST, CGST and SGST. Problems on Computation of GST Liability The Term "Supply", "Composite Supply" and "Mixed Supply" Details of Supply as per Schedule I, Schedule II. Items which are</p>	<b>20</b>



	NOT Supply as per Sch. III. Time of Supply and Place of supply. Point of Taxation for each of (a) Supply of Goods with Movement, (b) Supply of Goods without Movement (c) Supply of Services.	
III	Composition Scheme Eligibility criteria to entitle for the Composition Scheme. Composition Rate and whether input tax credit is available to composition Dealer. Tax Invoice, essentials of Tax Invoice. Debit Notes and Credit Notes. E-way Bill meaning and Significance. Who has to prepare it, Details and validity of e-way bill?	5
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- Standard Text Book on Indirect Tax B.Com of Mumbai University
- ICAI /ICMA –Intermediate Study Material
- BCAJ Journal
- GST- Law & Procedure , Batra Ashok (CA), Wolters Kluwer

