

**ST. XAVIER'S COLLEGE  
(AUTONOMOUS)  
FORT, MUMBAI-01.**

*Faculty of Commerce*

**Bachelor of  
Commerce  
(B. Com.)**

**Three Year Integrated Course  
[Six Semesters]**

**REVISED SYLLABUS OF B.COM.  
COURSE**

**FOR**

**ST. XAVIERS COLLEGE  
(AUTONOMOUS), MUMBAI**

**W.E.F. A.Y. - JUNE, 2019.**

## Syllabi per Semester

### Semester -I F.Y.B.Com

Code	Course Title	L/W	Credits
CSPC0101	Special Course – Environmental Studies	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	Commerce I- Management Functions and Challenges	03	03
CCOM0105	Communications Skills in English	4+1	03
CCOM0106	Commerce – II Introduction to Business	03	03

### Semester –II F.Y.B.Com

Code	Course Title	L/W	Credits
CSPC0201	Special Course – Giving voice to Values	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	Commerce III- Marketing	03	03
CCOM0205	Business Communications	4+1	03
CCOM0206	Commerce – IV Service Sector	03	03

### Semester –III S.Y.B.Com

Code	Course Title	L/W	Credits
CSPC0301	Special Course – Human Rights	03	03
CCOM3201	Financial Accounting –I	05	04
CCOM0302	Business Economics III Macro Economics	03	03
CCOM0303	Commercial Law -I	04	03
CCOM0304	Commerce V- Human Resource Management	03	03
CCOM0305	Regulatory Aspects of Banking & Finance -I	03	03
	<b>Applied Components</b>		
CCOM0306	Mass Communication	03	03
CCOM0307	Advertising	03	03

### Semester –IV S.Y.B.Com

Code	Course Title	L/W	Credits
<b>CSPC0401</b>	Special Course – Science & Technology	03	03
<b>CCOM4201</b>	Financial Accounting -II	05	04
<b>CCOM0402</b>	Business Economics IV [Indian Economy]	03	03
<b>CCOM0403</b>	Commercial Law -II	04	03
<b>CCOM0404</b>	Commerce VI- Business Finance & Capital Market	03	03
<b>CCOM0405</b>	Regulatory Aspects of Banking & Finance II	03	03
	<b>Applied Components</b>		
<b>CCOM0406</b>	Mass Communication	03	03
<b>CCOM0407</b>	Advertising	03	03

### Semester –V T.Y.B.Com

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

### Semester –VI T.Y.B.Com

Code	Course Title	L/W	Credits
<b>CCOM0601</b>	Advance Corporate Accounts	05	06
<b>CCOM0602</b>	Basics & Fundamentals of Coasting & Auditing	04	05
<b>CCOM0603</b>	Fundamentals of Corporate Finance -II	03	05
<b>CCOM0604</b>	Business Economics VI [ International Economics]	03	04
<b>CCOM0605</b>	Commerce VIII- Entrepreneurship	03	03
	<b>Applied Components</b>		
<b>CCOM0606</b>	Corporate Secretarial Management & Governance	03	03
<b>CCOM0607</b>	Direct Tax- Income Tax	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:

Internal Evaluation	Marks
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\*.

<b>Question*</b>	<b>Particular</b>	<b>Marks</b>
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

F. Y. B. Com	<b>SPECIAL COURSE: ENVIRONMENTAL STUDIES</b>	Semester I
Credit: 3	<b>CSPC0101</b>	LPW: 3

**Objectives:**

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

Module	Contents	Lectures
<b>Module I</b>	<b>Environment and Ecosystem</b> <ul style="list-style-type: none"> <li>• Environment: definition and composition</li> <li>• Ecosystem: definition, structure, functions and types</li> <li>• Food chains, food webs and ecological pyramids</li> <li>• Need for public awareness of environmental studies</li> <li>• Man and environment relationship</li> <li>• Environmental studies: scope and importance</li> </ul>	<b>10</b>
<b>Module II</b>	<b>Natural Resources and Biodiversity</b> <ul style="list-style-type: none"> <li>• Natural resources: types and associated problems</li> <li>• Role of an individual in conservation of natural resources</li> <li>• Equitable use of resources for sustainable lifestyles</li> <li>• Biodiversity: introduction and value of biodiversity</li> <li>• Biodiversity at global, national and local level</li> <li>• Threat to biodiversity and conservation of biodiversity</li> </ul>	<b>10</b>
<b>Module III</b>	<b>Human Population and Environmental Pollution</b> <ul style="list-style-type: none"> <li>• Population growth and measurements to control the population explosion</li> <li>• Environment and human health</li> <li>• Environmental pollution: definition, types, causes and effects</li> <li>• Role of an individual in prevention of environmental pollution</li> <li>• Disaster management: floods, earthquakes, cyclone and landslides</li> </ul>	<b>10</b>
<b>Module IV</b>	<b>Environmental Issues, Legislation, Protection and Management</b> <ul style="list-style-type: none"> <li>• From unsustainable to sustainable development</li> <li>• Water conservation, rain water harvesting, watershed management</li> <li>• Resettlement and rehabilitation of people; its problems and concerns</li> <li>• Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents</li> <li>• Wasteland reclamation</li> <li>• Consumerism and waste products</li> <li>• Environment protection acts</li> </ul>	<b>15</b>

	<ul style="list-style-type: none"> <li>• Issues involved in enforcement of environmental legislation</li> <li>• Environment management: meaning</li> <li>• Environmental assessment: environmental impact assessment (EIA) environmental auditing</li> <li>• National and international initiatives for environment protection</li> <li>• Environmental protection movements and NGOs in India</li> <li>• Reading maps and map fillings</li> </ul> <p style="text-align: right;">Total Lectures</p>	<b>45</b>
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**Reference Books:**

- R. Rajagopalan, R. (2005). *Environmental Studies – From Crisis to Cure*. Delhi: Oxford University Press
- Guha, Ramachandra (2000) *Environmentalism: A global history*. Delhi: Oxford University Press
- Cunningham WP, Cooper TH, Gorhani E & Hepworth MT, (2001). *Environmental Encyclopaedia*. Mumbai: Jaico Publishing House.
- Jadhav, H & Bhosale, V.M. (1995). *Environmental Protection and Laws*. Delhi: Himalaya Pub. House.
- Wanger, K. D. (1998). *Environmental Management*. Philadelphia: W.B. Saunders Co.

**Resources:**

- An Inconvenient Truth, Al Gore
- The 11th Hour, Leonardo DiCaprio
- The Age of Stupid. Franny Armstrong.
- Baraka, Ron Fricke.
- Climate change: An Untold Story [Climate’s First Orphans; The Weeping Apple Tree; 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

F. Y. B. Com	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING - I</b>	Semester I
Credit: 03	<b>CCOM0101</b>	LPW: 04

**Objective:**

1. To make students aware about the concept of accounting standards especially relating to disclosure of Accounting policies, valuation of inventories and revenue recognition.
2. To familiarize students with the First in First out (F.I.F.O.) and Weighted Average method of valuation of stock.
3. To familiarize students with the preparation of final accounts of manufacturing concerns (including concepts of capital and revenue items)
4. To teach students how to prepare the final accounts of an organization that has two or more departments. To stress the rationale behind distribution of expenses between different departments.

Module	Contents	Lectures
<b>Module I:</b>	<p><b>Accounting standards :</b>  Concepts, benefits, procedures for issue of accounting standards  Various AS:  <b>AS – I: Disclosure of Accounting Policies</b>  Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations  <b>AS – 2: Valuation of Inventories (Stock)</b>  Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations.  <b>AS – 9 : Revenue Recognition</b>  Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations.</p>	8
<b>Module II</b>	<p><b>Inventory Valuation</b>  Meaning of inventories Cost for inventory valuation  Inventory systems: Periodic Inventory system and Perpetual Inventory System  Valuation: Meaning and importance -  Methods of Stock Valuation as per AS – 2:  FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet</p>	12

<b>Module III</b>	<b>Final Accounts of a Manufacturing Concern</b> <b>Expenditure:</b> Capital Revenue <b>Receipts:</b> Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)	24
<b>Module IV</b>	<b>Departmental Accounts</b> Meaning Basic 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	16
	<b>Total Lectures</b>	<b>60</b>

#### **Reading and References material**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi, 2008
2. Accountancy & Financial Management (For F.Y.B.Com.) by Chopde – Chaudhari – Seth Publication
3. Financial management – J.M. Pandey, Vikas Publishinh house, 2015
4. Financial management – Prasanna Chandra, Tata McGraw-Hill Education, 2007
5. Accounting and Financial Management, Semester I – Ainapure and Ainapure, Manan Prakashan, 2019

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

**Objective:** To familiarise the learners with the basics of microeconomics and its applications.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I</b>	<b>Introduction to Business Economics</b> 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>Module II</b>	<b>Demand Analysis</b> 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>Module III</b>	<b>Production Function</b> 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>

### **Prescribed Books**

1. Ahuja, H. L, *Business Economics*, S. Chand Publishing, New Delhi, 2017.
2. Deweet K K, *Modern Economic Theory*, S. Chand & Company Ltd., New Delhi, 2012.
3. Mankiw Gregory N, *Principles of Economics*, Cengage India. 2018

## REFERENCES

1. Koutsoyiannis, A, *Modern Microeconomics*, MacMillan Press, 1979.
2. Lipsey, R.G. and A.K. Chrystal, *Economics*, Oxford University. Press, 2007.
3. Mankiw, N.G, *Economics: Principles and Applications*, Cengage Learning, 2009.
4. Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
5. Salvatore, D.L, *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
6. Varian, H.R, *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 200

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

**Objectives:** To familiarize the students with basic mathematical and statistical concept and terminology associated with business and how to utilize it in business and commercial world

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
	<b>BUSINESS MATHEMATICS - I</b>	
<b>1</b>	<p><b>Commission , Brokerage, Discount - Partnership</b></p> <p>a) Commission and Brokerage Definition, examples as to calculation of the same in the present day context.</p> <p>b) Discount, types of discount, trade discount, cash discount profit and loss , sharing of profit and loss in partnership depending upon period of investment, capital etc.</p> <p>c) Problems involving mixture of discount , commission, brokerage variation in the ratio of sharing, etc.</p>	<b>10</b>
<b>2</b>	<p>Shares and Mutual Fund</p> <p>a) 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.</p> <p>b) 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)</p>	<b>15</b>
<b>3</b>	<p>Interest and Annuities</p> <p>a) 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 upto 4 time period. Equated monthly installment using Flat Rate Method, Reducing Balance</p>	<b>15</b>

	Method. b) Annuity, types of Annuity , Immediate and Due etc. , Calculation of Present Value, Future Value, Rates of Interest etc.	
	Sub-total of lectures	<b>40</b>
	<b>BUSINESS STATISTICS - I</b>	
<b>1</b>	<p>Introduction</p> <p>a) Meaning Scope Functions and Limitation of Statistics</p> <p>b) Basic Statistical Concept, like Population, Sample Variable and its Types, Attributes, Parameters, Statistic etc.</p> <p>c) 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</p> <p>d) Various Methods of presentation of Data</p> <p>e) Method of Tabulations, problem involving 2 and 3 characteristics</p> <p>f) Graphical Representation , Simple Bar Diagram, Multiple Bar Diagram, Pie Diagram, Histogram, Frequency Curve, Ogives, Interpretation of graphs etc.</p>	<b>15</b>
<b>2</b>	<p>Study of Averages and Dispersion</p> <p>a) Definition and requirement of Good Averages, Types of Averages</p> <p>b) 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.</p> <p>c) Properties of the different Mean, Combined and simple. Requirements of each Average Etc. ,</p> <p>d) 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</p>	<b>25</b>
<b>3</b>	<p>Index Numbers</p> <p>a) Concept and uses Index no (un-weighted and weighted), Laspeyre's, Paasche's Index No. Cost of Living Index No.,Fisher's , Marshal-</p>	<b>5</b>

	Edgeworth, Dorbish- Bowley's ,Real Income, Examples b) Wholesale Price Index No., Splicing of Index No., deflating of Price and Income.	
	Sub Total of Lectures	<b>45</b>
	Total Lectures	<b>85</b>

### **Reading and Reference Books**

- 1 Fundamentals of Statistics by SC Gupta , Himalaya Publishing House Sixth thoroughly Revised Edition 2017
- 2 Introduction to Operation Research by Kanti Swarup, PK Gupta, Manmohan, Sultan Chand & Sons Tenth Edition,2017
- 3 Problems in Quantitative Techniques, by P K Gupta and Manmohan, Sultan Chand & Sons Twelfth Edition,2017
- 4 Fundamentals of Mathematical Statistics by SC Gupta & V K Kapoor , Himalaya Publishing House Sixth thoroughly Revised Edition 2017
- 5 Elementary Business Statistics by AV Deshpande ,M.L Vaidya ,& D.M Doke,Vipul Prakashan, Fourth Revised Edition 2018
- 6 Elementary Business Mathematics by AV Deshpande ,M.L Vaidya ,Vipul Prakashan, Fifth Revised Edition 2018
- 7 Business Mathematics by B Agarwal, Ane Book Pvt Limited
- 8 Business Mathematics by DC Sancheti & VK Kapoor Sultanchand & Sons
- 9 Business Mathematics by AP Verma Asian Book Pvt Ltd

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

**OBJECTIVES:**

1. To develop a deeper understanding and appreciation of nature of the fundamental management principles.
2. To gain insights in the application of management principles in the day-to-day functioning of organizations.
3. 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>1</b>	<b>INTRODUCTION TO MANAGEMENT</b>	<b>07</b>
	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	
<b>2</b>	<b>PLANNING AND DECISION MAKING</b>	<b>08</b>
	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.	
<b>3</b>	<b>ORGANIZING</b>	<b>10</b>
	Organization: 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. Delegation: Meaning – Barriers to Delegation – Principles of Effective	

	Delegation. Departmentation: Meaning and Bases of Departmentation.	
<b>4</b>	<b>LEADING</b>	<b>05</b>
	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 & Y Theory.	
<b>5</b>	<b>CONTROLLING</b>	<b>04</b>
	Meaning, Need and Significance of Controlling Methods and Techniques of Controlling – Traditional and Modern Techniques	
<b>6</b>	<b>MANAGEMENT CHALLENGES IN COMPETITIVE ENVIRONMENT</b>	<b>07</b>
	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.	
7	Related Contemporary Issues, Recent Trends & Practice For Case Study Analysis	<b>04</b>
	<b>Total lecture</b>	<b>45</b>

#### REFERENCES:

1. S. N. Banerjee - Principles of Management
2. Principles of Management, Essentials of Management, Koontz and O’Donnel
3. Management Theory and Practice, Theo Haiman
4. Koontz and O’Donnel, Principles of Management
5. Peter F. Drucker, The Practice of Management.
6. Neera Vasisth, Students’ Guide to Management, Taxman Allied Services Pvt. Ltd.,
7. Business Management - Y.K. Bhushan
8. Principles of Business Management - S.A. Sherelakar
9. Essential of Management - Koontz & O’Donnel
10. History of Management Thought: Development, Changes ... Essentials of Management - Koontz and O’Donnel.

11. Business Management - C. B. Gupta.
12. Koontz O'Donnel Wehrich - Elements of Management.
13. Koontz H, O'Donnel C - Management-A Book of ... Terry and Franklin - Principles of Management
14. Principles of Management : Harold Koontz, Cyril O'Donnel & Weirich : Management
15. Principles of Management (McGraw Hill) - Koontz & O'Donnel
16. Essentials of Management (Prentice Hall of India) - Joseph I. Massie
17. The Practice of Management (Allied Publishers )
18. Harvard Business Review.

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

**Objectives:**

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

<b>Modules</b>	<b>Contents</b>	<b>Lectures</b>
<b>1</b>	<b>BUSINESS</b>	<b>13</b>
	<p><b>Introduction:</b> Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p><b>Objectives of Business:</b> Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p><b>New Trends in Business:</b> Impact of Liberalization Privatization and Globalization, Strategy alternatives in the changing scenario. Restructuring and Turnaround Strategies.</p>	
<b>2</b>	<b>BUSINESS ENVIRONMENT</b>	<b>13</b>
	<p><b>Introduction:</b> Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p><b>Constituents of Business Environment:</b> Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.</p>	
<b>3</b>	<b>PROJECT PLANNING &amp; PROMOTION</b>	<b>08</b>
	<p><b>Introduction:</b> Business Planning Process – Importance</p> <p><b>Business Unit Promotion:</b> Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion</p>	
4	<b>Statutory Requirements in Promoting Business Unit:</b> Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions.	05
<b>5</b>	<b>CASE STUDY ANALYSIS</b>	<b>06</b>
	Related Contemporary Issues, Recent Trends & Practice for Case Study Analysis	
	<b>Total Lectures</b>	<b>45</b>

**Reference Books**

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

F. Y. B. Com	<b>SPECIAL COURSE: GIVING VOICE TO VALUES</b>	Semester II
Credit: 3	<b>CSPC0201</b>	LPW: 3

**Objectives:**

1. To familiarize students with foundational value concerns.
2. To help students to critically analyse and develop their own values.
3. To enable students to take practical steps to act on their values.

Module	Contents	Lectures
Module I	<b>Chapter-I: Value Clarification</b> <ul style="list-style-type: none"> <li>• What is a value?</li> <li>• <i>Exercises</i> to reveal values.</li> <li>• Value Formation.</li> </ul>	4
	<b>Chapter-II: Indian Society</b> <ul style="list-style-type: none"> <li>• Multi-ethnic, multi-lingual, multi-religious</li> <li>• Inter-religious sensitivity: main ideas from the major religions</li> <li>• Sharing faith: what is the religious meaning that is precious to you</li> <li>• Breaking through stereotypes</li> <li>• Communalism and building community</li> </ul>	7
Module II	<b>Chapter-III: Corruption as a way of life</b> <ul style="list-style-type: none"> <li>• Case studies</li> <li>• Attempt to analyse causes</li> <li>• Strategies to avoid corruption: RTI, Civil society groups, strategies to bring accountability and transparency</li> </ul>	4
	<b>Chapter-IV: Stress, Conflict and Violence in Contemporary Society</b> <ul style="list-style-type: none"> <li>• Understanding stress, conflict and violence</li> <li>• Causes, forms and types</li> <li>• Resolving strategies</li> </ul>	5
	<b>Chapter-V: Youth and Substance Abuse</b> <ul style="list-style-type: none"> <li>• Forms of substance abuse - alcoholism, drug addiction, smoking</li> <li>• Causes, symptoms and effects</li> <li>• Preventive and curative measures</li> </ul>	6
Module III	<b>Chapter-VI: The problem of evil</b> <ul style="list-style-type: none"> <li>• Conceptualizing evil</li> <li>• Manifestations of evil</li> <li>• Mitigation</li> </ul>	2

	<b>Chapter-VII: Prayer - communal and personal</b> <ul style="list-style-type: none"> <li>• What is prayer?</li> <li>• The importance of prayer and silence in one's life</li> </ul>	2
	<b>Chapter-VIII: Critical Thinking</b> <ul style="list-style-type: none"> <li>• What is critical thinking?</li> <li>• The value of critical thinking</li> <li>• Analysis of Newspapers, TV, Film</li> </ul>	3
	<b>Chapter-IX: Ethical Relationships</b> <ul style="list-style-type: none"> <li>• Young People: Suicide, Depression, Ragging</li> <li>• Causes and symptoms</li> <li>• Coping strategies</li> </ul>	6
<b>Module IV</b>	<b>Chapter-X: Understanding Self-Image</b> <ul style="list-style-type: none"> <li>• Understanding self-image</li> <li>• Strategies to build self-image</li> </ul>	2
	<b>Chapter-XI: Career Planning</b> <ul style="list-style-type: none"> <li>• Importance of career planning</li> <li>• Essential requirements for career planning</li> </ul>	2
	<b>Chapter-XII: Current Affair</b> <ul style="list-style-type: none"> <li>• Reading newspaper</li> <li>• Local, national and international updates</li> </ul>	2
	Total Lectures	45

**Reference Books:**

- Ahuja, Ram (1992). *Social Problems in India*. Jaipur: Rawat Publications.
- Dube, S. C. (1996). *Indian Society*. New Delhi: National Book Trust.
- Gentile, Mary C. (2010). *Giving Voice to Values*. New Haven: Yale University Press.
- Harris, Godfrey (2004). *Corruption: How to deal with its impact on Business and Society*. Loss Angeles: The Americas Group
- *In Harmony: Value education at college level-* Department of Ethics and Religious studies, Loyola College, Chennai.
- Irwing G Sarason and Barabara Sarason (1998). *Abnormal Psychology* ( Chapter- 13 - Substance Abuse: Drugs / Alcohol). Washington: Prentice Hall PTR.
- Mitra, Barun K. (2016). *Personality Development and Soft Skills*. New Delhi: Oxford University Press
- Masih, Y. (2002). *Introduction to Religious Philosophy* – (Chapters- 1, 2, 13, 15). Delhi: Motilal Banarsidass Publishers Private Ltd.

**Resources:**

- Film: The Four Religions – Arnold Toynbee
- Film: The Seven Circles of Prayer – Martin Smith
- Film: God in the Dock – Ellwood Kieser
- Film: Teenage depression and suicide – Andrew Schlessinger
- Film: Portrait of addiction- Moyers collection on DVD- Films for Humanities and sciences.

F. Y. B. Com	<b>FUNDAMENTALS OF FINANCIAL ACCOUNTING - II</b>	Semester II
Credit: 03	<b>CCOM00201</b>	LPW: 04

**Objective:**

1. To make learners understand about conversion of single entry book keeping system to double entry system.
2. To familiarize learners about the variety of non-trading organizations and how they maintain their books of accounts
3. To familiarize learners about accounting of depreciation and how to treat the difference that arises due to change in method of depreciation.
4. To teach students to enter their daily expenses in a columnar cash book and to prepare a Trial balance. To enable students to read their own ledger accounts.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	Accounting from Incomplete records – Conversion from Single to double entry including preparation of Trading, Profit and Loss Account and Balance Sheet.	25
<b>Module II</b>	Final Accounts of Non-Trading Organizations including Clubs, Gymkhanas, Hospitals, Colleges, Libraries.	15
<b>Module III</b>	Depreciation – Fixed and reducing Balance Method and accounting for Change in Method.	20
<b>Module IV</b>	Cash Book cum ledger. Reading of ledger accounts	
	<b>Total Lectures</b>	60

**Reading and References material**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi, 2008
2. Accountancy & Financial Management (For F.Y.B.Com.) by Chopde – Chaudhari – Seth Publication
3. Financial management – J.M. Pandey, Vikas Publishinh house, 2015
4. Financial management – Prasanna Chandra, Tata McGraw-Hill Education, 2007.
5. Accounting and Financial Management, Semester II – Ainapure and Ainapure, Manan Prakashan, 2019

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

**Objective:** To familiarise the learners with the basics of microeconomics and its application.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I</b>	<p><b>Cost and Revenue Analysis</b></p> <p>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</p>	<b>15</b>
<b>Module II</b>	<p><b>Market Structure</b></p> <p>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</p>	<b>20</b>
<b>Module III</b>	<p><b>Pricing Methods and Market Failure</b></p> <p>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</p>	<b>10</b>
	<b>Total Lectures</b>	<b>45</b>

### **Prescribed Books**

1. Ahuja, H. L, *Business Economics*, S. Chand Publishing, New Delhi, 2017.
2. Deweet K K, *Modern Economic Theory*, S. Chand & Company Ltd., New Delhi, 2012
3. Mankiw Gregory N, *Principles of Economics*, Cengage India, 2018.

### **REFERENCES**

1. Koutsoyiannis, A, *Modern Microeconomics*, McMillan Press, 1979.
2. Lipsey, R.G. and A.K. Chrystal, *Economics*, Oxford University. Press, 2007.
3. Mankiw, N.G, *Economics: Principles and Applications*, Cengage Learning, 2009.
4. Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
5. Salvatore, D.L, *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
6. Varian, H.R, *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 2002.

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

Objective: To familiarize the students with advanced studies taking into consideration the concept and features studied during the First Semester and Application of basic concept to real life Example

Modules	Contents	Lectures
	<b>BUSINESS MATHEMATICS - II</b>	
<b>1</b>	Concept of Functions and Derivatives a) 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. b) Functions in Economics, concept of Average and Marginal functions calculation of the same, Break Even Analysis, Equilibrium Point, Applications etc. c) 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. d) Application of Derivatives, problem involving Rate, Average and Marginal Concept, Optimization, Increasing, decreasing functions etc. derivatives.	25
<b>2</b>	Permutation and Combination a) 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. b) Permutation as to repeated terms , Combinations etc. c) Definition of Linear programming problem d) Conversion of Normal problem to Linear programming problem e) Solving of Linear programming problem graphically	15
	Sub- Total of lectures	40

<b>BUSINESS STATISTICS - II</b>		
<b>1</b>	<p>Bivariate Statistics</p> <p>a) Correlation, meaning of the concept.</p> <p>b) Method of calculating Correlation , Scatter Diagram Method , Correlation Graph Method, Correlation Table Method, Karl Pearsons Co-efficient of Correlation , Spearman's Rank Correlation ,</p> <p>c) Cause and effect Analysis , Repetition Rank Analysis</p> <p>d) Regression, definition , Methods of Calculation of Regression , Analysis of Regression, its properties and Application to Business etc.</p>	15
<b>2</b>	<p>Time Series Analysis</p> <p>a) Definition of Time Series Analysis, Components of Time Series , Calculation of Computation of different Components of Time Series Analysis , Estimation , Forecasting etc.</p>	5
<b>3</b>	<p>Probability</p> <p>a) Basic Definition of Sets, Sample Space , Events, Computation of Probability</p> <p>b) Complementary Probability, Addition Theorem of Probability Conditional Probability, Multiplication theorem of Probability , Problem based on the said Law, dependent and Independent Events etc.</p> <p>c) Definition of Random Variable, Probability Distribution, Expectation of Random Variable, Variance and Standard Deviation of the Random Variable</p> <p>d) Binomial distribution, Exponential Distribution, Normal Distribution, Mean and Standard Deviation of the aforesaid distribution, calculation of the problem based upon the same.</p> <p>e) Properties of the Normal Distribution and problem based on the properties.</p>	20
<b>4</b>	<p>Decision Theory</p> <p>a) Concept of Decision making, different types of Decision making</p>	5

	understanding the Basic Concept of decision make process. b) Decision making under Risk , Probabilistic Decision, Calculation of EOL , EOQ ,Laplace, Maximax, Maximin, Minimax, Minimin etc	
	Sub-total of lectures	45
	<b>Total Lectures</b>	<b>85</b>

### Reading and References material

1. Fundamentals of Statistics by SC Gupta , Himalaya Publishing House Sixth thoroughly Revised Edition 2017
2. Introduction to Operation Research by Kanti Swarup, PK Gupta, Manmohan, Sultan Chand & Sons Tenth Edition,2017
3. Problems in Quantitative Techniques, by P K Gupta and Manmohan, Sultan Chand & Sons Twelfth Edition,2017
4. Fundamentals of Mathematical Statistics by SC Gupta & V K Kapoor , Himalaya Publishing House Sixth thoroughly Revised Edition 2017
5. Elementary Business Statistics by AV Deshpande ,M.L Vaidya ,& D.M Doke,Vipul Prakashan, Fourth Revised Edition 2018
6. Elementary Business Mathematics by AV Deshpande ,M.L Vaidya ,Vipul Prakashan, Fifth Revised Edition 2018
7. Business Mathematics by B Agarwal, Ane Book Pvt Limited
8. Business Mathematics by DC Sancheti & VK Kapoor Sultanchand & Sons
9. Business Mathematics by AP Verma Asian Book Pvt Ltd

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

**Objectives:**

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

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>1</b>	<b>Introduction to Marketing</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>• Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance</li> <li>• Consumer Behaviour- Concept,, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept, Techniques Market Targeting- Concept, Five patterns of Target market Selection</li> </ul>	
<b>2</b>	<b>Marketing Decisions I</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity</li> <li>• Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance &amp; Challenges</li> <li>• Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul>	
<b>3</b>	<b>Marketing Decisions</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp; Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>• Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance</li> <li>• Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling</li> </ul>	
<b>4</b>	<b>Key Marketing Dimensions</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations</li> </ul>	

	<p>Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:</p> <ul style="list-style-type: none"> <li>• Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing</li> </ul> <p>Digital Marketing-Concept, trends in Digital Marketing</p> <p>Green Marketing- concept, importance</p> <ul style="list-style-type: none"> <li>• Challenges faced by Marketing Managers in 21st Century</li> </ul> <p>Careers in Marketing – Skill sets required for effective marketing</p> <p>Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.</p>	
<b>5</b>	<b>Case Study Analysis</b>	<b>05</b>
	<b>Total Lectures</b>	<b>45</b>

### List of Reference Books

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

F. Y. B. Com	<b>COMMERCE IV- SERVICES SECTOR</b>	Semester V
Credit: 3	<b>CCOM0206</b>	LPW: 3

**Objectives:**

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

<b>Module</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>1</b>	<b>CONCEPT OF SERVICES</b>	<b>10</b>
	<p><b>Introduction:</b> Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian context.</p> <p><b>Marketing Mix for Services:</b> Consumer expectations, Services Mix, Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people</p> <p><b>Service Strategies:</b> Market research and Service development cycle, Managing demand and capacity, opportunities and challenges in service sector</p>	
<b>2</b>	<b>RETAILING</b>	<b>10</b>
	<p><b>Introduction:</b> Concept of organized and unorganized retailing, Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers.</p> <p><b>Retail Format:</b> Store format, Non – Store format, Store Planning, design and layout.</p> <p><b>Retail Scenario:</b> Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing.</p>	
<b>3</b>	<b>RECENT TRENDS IN SERVICE SECTOR</b>	<b>12</b>
	<p><b>ITES Sector:</b> Concept and scope of BPO, KPO, LPO and ERP</p> <p><b>Banking and Insurance Sector:</b> ATM, Debit &amp; Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India</p> <p><b>Hospitality Service :</b> 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</p> <p><b>Logistics:</b> Networking – Importance – Challenges</p>	
<b>4</b>	<b>E-COMMERCE:</b>	<b>08</b>

	<p><b>Introduction:</b> Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce.</p> <p><b>Types of E-Commerce:</b> Basic ideas and Major activities of B2C, B2B, C2C.</p> <p><b>Present status of E-Commerce in India:</b> Transition to E-Commerce in India, E-Transition Challenges for Indian Corporates; on-line Marketing Research.</p>	
5	<b>CASE STUDY ANALYSIS</b>	05
	Related Contemporary Issues, Recent Trends & Practice for Case Study Analysis	
	<b>Total lectures</b>	<b>45</b>

#### List of Reference Books

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

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

**Objective:** To acquaint and familiarize the students with the Human Rights regime and sensitize the students' to human rights.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	<b>Nature and Scope of Human Rights</b> 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	10
<b>Module 2</b>	<b>Evolution of human rights</b> 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)	10
<b>Module 3</b>	<b>Universal Declaration of Human Rights</b> Introduction to UDHR Preamble of UDHR Ambit of Rights covered by declaration Articles of declaration Significance of declaration	10



**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.

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

**Objective:** To familiarise students with the next level of complexity in the preparation of final accounts. The student is also prepared for special aspects like hire purchase, calculation of fire insurance claims, consignment and branch operations. The introduction of issue of shares, mutual funds and the time value of money at this point with the accounting aspects is meant to open up the horizons for career goals as well as plan for their personal lives.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner During The Year</b>  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	<b>15</b>
<b>Module II</b>	<b>Accounting for Share and Mutual Fund transactions</b>  Understanding the Share Market (without going into micro structure). The opportunities that exist for personal wealth creation and career opportunities in the market framework. An initiation into research based on fundamental analysis. Journal entries for Share transactions and mutual funds.	<b>15</b>
<b>Module III</b>	<b>Branch Accounts:</b>  Understanding the importance of branch accounts in the context of today's business environment.  The meaning and classification of branch and branches. The journal entries and the appropriate ledger accounts that go with it. Accounting for dependent branch not maintaining full books. A study of the methods involved viz: Debtors method and the Stock and Debtors Method.	<b>15</b>
<b>Module IV</b>	<b>Fire Insurance Claims:</b>  Computation of loss of stock by fire. Arriving at the Gross profit ratio through the trading account after considering normal and abnormal effects in stock and purchases. Ascertainment of claim as per the	<b>15</b>

	insurance policy. Arriving at the claim using the average claim method.	
	Total Lectures	<b>60</b>

## REFERENCES

1. Ainapure and Ainapure (2017) Accountancy and Financial Management, Manan Prakashan, Vile Parle( East), Mumbai 57.
2. Prasanna Chandra (2005) Financial Management
3. Robert N. Anthony , David F. Hawkins and K Merchant (2016), Accounting: Text and Cases , McGraw Hill Education ( India) Pvt. Ltd, New Delhi

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

**Objective:** To familiarise the learners with the basics of macroeconomics and its applications.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I</b>	<p><b>Introduction to Macroeconomics</b></p> <p>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</p>	<b>20</b>
<b>Module II</b>	<p><b>Money</b></p> <p>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</p>	<b>15</b>
<b>Module III</b>	<p><b>Central Banking</b></p> <p>Central banking in India- Principles of central banking – Functions - Credit control- instruments of credit control – reserve requirements – bank rate – open market operations</p> <p>Case Studies</p>	<b>10</b>
	<b>Total Lectures</b>	<b>45</b>

#### **Prescribed Books**

1. Ahuja, H.L, *Macroeconomics*, S. Chand Publishing, New Delhi, 2017.
2. Deweet K. K, *Modern Economic Theory*, S. Chand Publishing, New Delhi, 2012.
3. Jhingan M. L, *Macroeconomics*, Vrinda Publications (P), Limited, 2016.

**REFERENCES.**

1. Dornbusch R. & S. Fischer, *Macroeconomics*, 11<sup>th</sup> Edition, Tata-McGraw-Hill Education, 2011.
2. Shapiro, Edward, *Macroeconomic Analysis*, 5<sup>th</sup> Edition Galgotia Publications Pvt. Ltd, New Delhi, 2017.
3. Boulding, Kenneth, *Economic Analysis*, 3<sup>rd</sup> Edition, Harper & Row Publication, New York. 1955.
4. Mishra S.K. & V.K. Puri, *Macroeconomics*, Himalaya Publishing House, 2015.

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

**Objectives:**

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

<b>Module</b>	<b>Contents</b>	<b>Lecture</b>
1	<b>THE INDIAN CONTRACT ACT, 1872</b> (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	30
2	<b>THE SALE OF GOODS ACT, 1930</b> 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	15
3	<b>THE SALE OF GOODS ACT, 1930</b> 1) Definition, Nature and Formation of Contract of Sale of Goods 2) Conditions and Warranties 3) Transfer of Property and Title	15

	4) Performance of Contract 5) Rights of Unpaid Seller	
	<b>Total Lectures</b>	<b>60</b>

## REFERENCES

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

Singh Avtar, Company Law, Eastern Book Company, Seventeenth Edition, 2016

Kapoor N.D., Elements of Company Law, 21<sup>st</sup> Edition

Bagrial A.K., Company Law, Vikas Publishing House Pvt. Ltd, Twelfth Edition, 2009

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

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

**Objective:**

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

<b>Module</b>	<b>Contents</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Human Resource Management</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>• Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques</li> <li>• Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E-selection</li> </ul>	
<b>2</b>	<b>Human Resource Development</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training &amp; Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods</li> <li>• Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance</li> <li>• Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.</li> </ul>	
<b>3</b>	<b>Human Relations</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Human Relations- Concept, Significance Leadership – Concept, Transactional &amp; Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)</li> <li>• Employees Morale – Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept,</li> </ul>	

	Factors affecting EQ & SQ <ul style="list-style-type: none"> <li>Employee Grievance- Causes, Procedure for Grievance redressal</li> <li>Employee Welfare Measures and Healthy and Safety Measures.</li> </ul>	
<b>4</b>	<b>Trends In Human Resource Management</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</li> <li>Trends in Human Resource Management, : Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</li> <li>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</li> </ul>	
5	Case Study Analysis on various aspects of HRM Functions	05
	<b>Total Lectures</b>	<b>45</b>

#### List of Reference Books

1. Agrawal R. D., Dynamics of Personnel Management in India, Tata Me Graw Hill Publishing Co., New Delhi
2. Arun Monappa and Mirza Saiyadin, Human Resource Management, Tata Me Graw Hill Publishing Co.
3. Aswathappa K., Human Resource Management, Text & Cases, Tata McGraw-Hill Publishing Company Ltd., Seventh Edition.
4. Aswathappa K., Tata McGraw Hill, Human Resource and Personnel Management
5. Barry Cushway, The Handbook of Model Job Descriptions, Revised Edition, ISBN: 9780749452247.
6. Bhattacharyya Deepak Kumar, Human Resource Planning, Second Edition, Published by Anurag Jain for Excel Books, ISBN: 81-7446-498-0.
7. Bisvvajeet Pattanayak, Human Resource Management, Prentice - Hall India.
8. Black, P. and William, D. 'Assessment and classroom learning'
9. Chand Smriti, Human Resource Management: Meaning, Objectives, Scope and Functions - Online Article.
10. Dakotta Alex, The Recruiters Guide Book, publisher Fable Press, Revised Edition.
11. David A. Decenzo and Stephen P. Robbins, Human Resource Management, John Wiley & Son. Inc, New York.
12. Dharma Vira Aggarwala, Manpower Planning, Selection, Training and Development (Reprint Edition).
13. Dunn, J.D and Stephens, EC Management of people, Me Graw Hill Book Company, New York.
14. Edwin B. Flipppo, Principles of Personnel Management, Me Graw Hill Publication
15. ELSEVIER, Recruitment and Selection Management Extra, by Elearn, Published by ELSEVIER, ISBN: 978-0-08-055743-4, Revised Edition.
16. Eric Gamer of KSA Training Ltd and founder of Manage Train Learn "Recruitment and Selection"
17. Gary Dessler HRM, 7th Edition, Prentice Hall Publication,

18. Geet S.D., Deshpande A.D. & Mrs. Deshpande Asmita, Human Resource Management.
19. Gupta B., Personnel Management, Sultan Chand and Company Limited, New Delhi.
20. Kate Russell, "Employer's guide to Recruitment"
21. Khanka S. S., Human Resource Management, Sultan Chand and Company Limited, New Delhi
22. Kumari Neeraj, Article: A Study of the Recruitment and Selection process: SMC Global, ISSN 2224-6096, Vol 2, No. 1, P.35.
23. Kumari Neeraj, Article: A Study of the Recruitment and Selection process: SMC Global, ISSN 2224-6096, Vol 2, No.1, P.36.
24. Leon C. Megginson, Personnel and Human resources Administration, Richard D. Irwin Inc. Homewood, Illinois.
25. M. Sharma "Personnel & HRM", Himalaya Publishing House
26. Mader-Clark Margaret, The Job Description Handbook, NOLO, ISBN: 1413314686 & 9781413314687.
27. Mamoria C. B, "Personnel Management", Himalaya Publishing House
28. Michael V. P. Dr., Human Resource Management and Human Relations, Himalaya Publishing House.
29. Patel M. K. Case Studies on HRD Practices, Anmol Publications
30. R. Kleynhans, L. Markham, W. Meyer, S. Van Aswegen with E. Pilbeam, Human Resource Management, Fresh Perspectives
31. Rao T. V., Human Resource Management in India Indutry
32. Subba Rao P., Personnel and Human Resource Management, Himalaya Publishing House, Mumbai
33. Ventataraman S. and B. K. Srivastave, Tata Me. Graw Hill, Personnel Management and Human Resources, New Delhi.

S. Y. B. Com	<b>REGULATORY ASPECT OF BANKING AND FINANCE –I</b>	Semester III
Credit: 3	<b>CCOM0305</b>	LPW: 3

**Objective:**

1. To familiarize the students with basic legal and Regulatory Concept of Banking and terminology associated with Banking.
2. To familiarize students with formation Reserve Bank of India and its purpose.
3. To give an insight of Banking Regulation Act 1949, Rules & Regulation as to formation of Banks.
4. Formation of different categories of Banks in India/ Nationalisation of Banks

Module	Contents	Lectures
1	<p>Regulation and Compliance</p> <p>a) Provision of RBI Act 1935, Banking Regulation Act 1949, Banking Companies Acquisition and Transfer of undertakings Act 1970 and 1980).</p> <p>b) Definition of Banking, Requirements for obtaining License by different categories of Bank, New Banks, Opening of Branches, concept as to branch etc.</p> <p>c) Constitution of Board of Directors , requirements and qualification for becoming Directors, Managing Directors, Chairman , Disqualification , Powers of RBI in appointing Additional Director , Director .</p> <p>d) Shareholders, Rights of Shareholders, Maximum shares that can be held by various categories of Shareholders, formalities and compliance of RBI requirements.</p> <p>e) Winding-Up of Bank, Mergers and Amalgamation, different ways in which Banks can merged and Amalgamated, procedure to be followed, requirements to be satisfied.</p> <p>f) Types of Accounts, KYC Requirements.</p> <p>g) Monetary Policy of RBI , requirements of CRR, SLR, Interest Rate Policy, fixation of Rates etc charges.</p> <p>h) Powers to control Advances- Selective Credit Control Policy, Advancement of Loans etc.</p> <p>i) Audit and Inspection, Supervision of Banks, Formation of Control Board for Financial Supervision, its Scope and Role.</p> <p>j) Disclosure of Accounts and Balance Sheets</p> <p>k) Submission of Different Types of Return and time period of its Submission.</p> <p>l) Corporate Governance of Bank.</p>	20
2	<p>Formation and Law as to different types of Banks</p> <p>a) State Bank of India Act 1955, Formation of Subsidiaries of State Bank of India and present status of Subsidiaries.( Mergers of Subsidiaries)</p> <p>b) Concept and function of SBI, appointment of Directors and Managing</p>	15

	<p>Directors, shareholding Pattern, Banking activities of SBI and its subsidiaries.</p> <p>c) Co-operative Banks, State Co-operative Societies Act, Multistate Co-operative Societies Act, Scheduled Banks, Applicability of Reserve Bank of India Act and Banking Regulation Act to State Co-operative Bank. Compliance as to Banking Regulation Act etc.</p> <p>d) Private Sector Bank, Shareholding and Capital Requirements etc.</p> <p>e) Activities of Statutory Banks , Co-operative Banks , Private Sector Banks , policy Compliance of RBI etc. Regional Rural Banks</p>	
3	<p><b>Banking Operations</b></p> <p>a) Concept of different Instruments of Banking , Promissory Note , Bill of Exchange , Cheques , Law relation to the same</p> <p>b) Responsibility of Paying and collecting Banks , Case Law as to Responsibility of Collecting and paying bank , deficiency in service of the Bankers ,compensation , payments etc</p> <p>c) Concept of Ombudsman , Law relating to appointment of Ombudsman , functions of Ombudsman , Complaint to Ombudsman and decision of Ombudsman , etc.</p>	10
	<b>Total Lectures</b>	<b>45</b>

### Reading and Reference Books

- 1 Legal & Regulatory Aspects of Banking, Indian Institute of Banking and Finance, Macmillan 4<sup>th</sup> Edition 2018
- 2 Bare Acts, Rules and Regulation and RBI Circulars
- 3 Bhashyam and Adiga, The Negotiable Instrument Act
- 4 Dastoor Case Book on Law of Banking
- 5 Kapoor N.D, Mercantile Law, Sultanchand and Company New Delhi
- 6 Mather L.C , Securities acceptable to a Banker
- 7 Radhaswami and Vasudevan, A testbook of Banking 2<sup>nd</sup> Edition
- 8 Seths Banking Regulation and Allied Rules, Law Publishers(India)Pvt. Ltd Allahabad
- 9 Gutteridge HC and Megrah Maurice, The Law of Bankers, Commercial credits, 7<sup>th</sup> Edition
- 10 Chatterjee Arun, Bank Lending Volume I

S. Y. B. Com	<b>MASS COMMUNICATION</b>	Semester III
Credit: 3	<b>CCOM0306/CCOM0406</b>	LPW: 3

- Objective:**
1. To understand the complexity of mass communication.
  2. To foster analytical skills to view mass media critically

Module	Contents	Lectures
<b>Module I</b>	<b>Chapter-1: Introduction to Mass Communication</b> <ul style="list-style-type: none"> <li>• Communication: meaning, process, and types</li> <li>• Mass communication: meaning</li> <li>• Information technology and mass communication</li> <li>• Mass communication and culture</li> </ul>	<b>9</b>
	<b>Chapter-2: The Mass Media</b> <ul style="list-style-type: none"> <li>• A brief history of the mass media</li> <li>• Functions of the mass media</li> <li>• Theories of the mass media</li> </ul>	<b>8</b>
<b>Module II</b>	<b>Chapter-3: Issues in Mass Communication</b> <ul style="list-style-type: none"> <li>• Ownership</li> <li>• Censorship</li> <li>• Ethics</li> </ul>	<b>5</b>
	<b>Chapter-4: Media Audiences</b> <ul style="list-style-type: none"> <li>• Concept</li> <li>• The audience as market</li> <li>• Psychology of audiences</li> </ul>	<b>5</b>
<b>Module III</b>	<b>Chapter-5: Effects of Mass Media</b> <ul style="list-style-type: none"> <li>• The meanings of effects</li> <li>• Theories of media effects</li> <li>• Effects of media on education, children, family relations</li> </ul>	<b>5</b>
	<b>Chapter-6: Media and Development</b> <ul style="list-style-type: none"> <li>• Concept – development</li> <li>• Development communication</li> <li>• Models of development communication</li> <li>• Role of media in development and social change</li> </ul>	<b>5</b>

<b>Module IV</b>	<b>Chapter-7: Corporate Events and Role of PR Agency</b>	<b>4</b>
	<b>Chapter-8: Introduction to Mass Media Research</b>	<b>4</b>
	Total Lectures	<b>45</b>

**Prescribed 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, Bhanu Pratap (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.

**Reference Books:**

- 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.

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

**Objective:**

To acquaint and familiarize the students with the basics of science and technology

To acquaint with the contribution of some of the great scientist of the world in their field of Research

Modern development in science and technology and thereby promote inter disciplinary study.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	<b>Introduction to science</b> 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 Science and Religion Science and Philosophy Science and Astrology Science and Technology	15

<b>Module II</b>	<b>Contributions of renowned scientists</b> Galileo Galilei Isaac Newton Albert Einstein Charles Darwin Dr. C.V. Raman Dr. Homi Bhabha	05
<b>Module III</b>	<b>Recent technological advancement</b> Space Technology Information Technology Laser Technology Biotechnology Genetic Engineering Nano Technology	15
<b>Module IV</b>	<b>Misuse of Science and technology in areas of:</b> Sonography and sex determination tests Synthetic and genetically modified food Cyber Crime Nuclear Power	10
	<b>Total Lectures</b>	<b>45</b>

## Reference

- 1 Prof K T Basantani Science and Technology
- 2 Science and Technology in Facts and Fiction, A Guide to Young Adult Book by AM Kennedy, Stella S Spangler, Merry Ann
- 3 101 Great Science Experiments by DK
- 4 Science Encyclopaedia, the World of Knowledge
- 5 Scientist, Invention and Discoveries by VS Editorial Board
- 6 Science and Technology Oxford Reference
- 7 Science and Technology Oxford Essential Quotation by Andrew M Coleman
- 8 Science and Technology City Bibliography
- 9 An Introduction to Science and Technology by Sergio Sisonde

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

**Objective:** To familiarise students with the next level of complexity in the preparation of final accounts. The student is also prepared for special aspects like hire purchase, calculation of fire insurance claims, consignment and branch operations. The introduction of issue of shares, mutual funds and the time value of money at this point with the accounting aspects is meant to open up the horizons for career goals as well as plan for their personal lives.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	<p><b>Accounting for Hire Purchase:</b></p> <p>Meaning of HP .Calculating the quantum of interest and with it the instalments and the breakup of interest and capital repayment.</p> <p>Accounting for hire purchase transactions by asset purchase method on full cash price basis.</p> <p>Recording of Journal entries, ledger accounts and disclosure in the balance sheet for the hirer and vendor.</p>	<b>15</b>
<b>Module II</b>	<p><b>Consignment Accounts:</b></p> <p>Accounting for consignment transactions. Understanding of stock valuation and the calculation of stock reserve and its impact. Transactions involving invoicing of goods at a higher price Calculation of delcredere commission. Maintaining the ledger accounts in the books of the Consignor and the Consignee.</p>	<b>15</b>
<b>Module III</b>	<p><b>Amalgamations of Firms</b></p> <p>Realisation method only</p> <p>Calculation of Purchase Consideration.</p> <p>Journal/ Ledger Accounts of Old Firms.</p> <p>Preparing Balance Sheet of New Firm along with adjustment of goodwill in the new firm.</p>	<b>15</b>

<b>Module IV</b>	<b>Time Value Of Money</b>  A Study of the compounding effect. The art of making money work for you. The flip side of compounding (bonded labour). Understanding Annuities and the calculations of EMI An introduction to Bonds and its peculiar features arrived at mathematically. Calculation of Yield to Maturity and spot prices of bonds.	<b>15</b>
	<b>Total Lectures</b>	<b>60</b>

## REFERENCES

1. Aina pure and Aina pure (2017) Accountancy and Financial Management, Manan Prakashan, Vile Parle( East), Mumbai 57.
2. Prasanna Chandra (2005) Financial Management
3. Robert N. Anthony, David F. Hawkins and K Merchant (2016), Accounting: Text and Cases , McGraw Hill Education ( India) Pvt. Ltd, New Delhi

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

**Objective:** To familiarise the learners with the issues of and developments in the Indian economy.

Module	Contents	Lectures
<b>Module I</b>	<b>State of the Economy – a Macro View</b> Characteristics as Developing Economy - National Income growth - Sectoral Distribution to national income - Occupational Structure - Human Resource in India - Unemployment	<b>20</b>
<b>Module II</b>	<b>Sectoral Study of Indian Economy</b> 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>Module III</b>	<b>Commercial Banking in India</b> Assets and liabilities, Liquidity -Profitability trade off - Commercial bank - Banking Sector Reforms - RBI and Monetary Policy - Indian Money Market Case Studies	<b>10</b>
	<b>Total Lectures</b>	<b>45</b>

**Prescribed Books**

1. Dutt R. & K.P.M. Sundaram, *Indian Economy*, 73<sup>rd</sup> Edition, S. Chand & Co. Ltd.
2. Mishra and Puri, *Indian Economy*, Latest Edition.
3. Agrawal, A. N, *Indian Economy*, Latest Edition.

**REFERENCES**

1. Government of India Economic Surveys
2. National Sample Surveys
3. Nagesh Kumar, *International Competitiveness & Knowledge-based Industries in India*, Oxford University Press, 2007.
4. Economic & Political Weekly: Various Issues.

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

**Objectives:**

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

1	<b>THE CONSUMER PROTECTION ACT, 1986</b> 1) Preamble and Objects of the Act 2) Definitions 3) Consumer Protection Councils 4) Consumer Disputes Redressal Agencies	12
2	<b>THE INDIAN PARTNERSHIP ACT, 1932:</b> 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	12
3	<b>THE INDIAN COMPANIES ACT, 2013:</b> 1) Definition and Nature of Company 2)Memorandum and Articles of Association 3) Membership of a Company 4) Prospectus 5) Management of a Company (provisions relating to directors)	24
4	<b>CERTAIN PROVISIONS OF CONSTITUTION OF INDIA RELATING TO LEGISLATIVE RELATIONS BETWEEN UNION AND STATES (PART XI OF CONSTITUTION OF INDIA)</b> 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	12

	<p>Emergency is in operation in the national interest. (Article 250)</p> <p>6) Inconsistency of Laws made by Parliament under Articles 249 and 250 and laws made by the Legislatures of States (Article 251)</p> <p>7) Inconsistency of Laws made by Parliament and laws made by the Legislatures of States (Article 254)</p>	
	<b>Total lectures</b>	<b>60</b>

### List of Reference Books

1. Singh Avtar, Law of Contract and Specific Relief, Eastern Book Company, Edition 2017, Reprinted 2019
2. Pollock and Mulla, Law of Contracts, Lexis Nexis, Fifteenth Edition 2018
3. Venkatesa Iyer T.S, Law of Contracts, S Gogia and Company, Tenth Edition, 2009
4. Pollock and Mulla, The Sale of Goods Act, Lexis Nexis, Tenth Edition 2017
5. Venkatesa Iyer T.S, Sale of Goods Act, S Gogia and Company, ISBN-13:1234567146651
6. Dr. Singh Gurubux, Law of Consumer Protection, Bharat Law Publication, 1990
7. Myeni S.R, Law of Tort and Consumer Protection, Asia law House, 2009 Edition
8. Pillai P.S.Atchuthen, Law of Tort and Consumer Protection, Eastern Book Company, 2002 Edition
9. Singh Avtar, Introduction to Law of Partnership, Law of Partnership, Eastern Book Company, 2007 Edition
10. Singh Avtar, Company Law, Eastern Book Company, Seventeenth Edition, 2016
11. Kapoor N.D., Elements of Company Law, 21<sup>st</sup> Edition
12. Bagrial A.K., Company Law, Vikas Publishing House Pvt. Ltd, Twelfth Edition, 2009
13. Basu Durga Das, Introduction to Constitution of India, LexisNexis, 2018
14. Singh M.P., V N Shukla's Constitution of India- Eastern Book Company, 2017
15. Bare Text of part XI Constitution of India
16. Bare Acts of relevant laws

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

**Objectives:**

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

Modules	Contents	Lectures
<b>1</b>	<b>Business Finance</b>	<b>08</b>
	Business Finance: Meaning – Definition – Objective – Importance – Functions – Organisation – Structure of Business Finance – Role of a Financial Manager.	
	<b>Fixed &amp; Working Capital Management</b>	<b>08</b>
	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.	
<b>2</b>	<b>Capital Structure, Risk &amp; Profitability</b>	<b>08</b>
	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.	
<b>3</b>	<b>Capital Market</b>	<b>08</b>
	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.	
<b>4</b>	<b>Capital Market Intermediaries</b>	<b>08</b>
	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.	
<b>5</b>	<b>Case Study Analysis on various aspects of Business Finance &amp; Capital Markets</b>	<b>05</b>
	<b>Total lectures</b>	<b>45</b>

#### List of Reference Books

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

S. Y. B. Com	<b>REGULATORY ASPECT OF BANKING AND FINANCE – I</b>	Semester III
Credit: 3	<b>CCOM0405</b>	LPW: 3

**Objective:**

To develop on concept studied in Semester III and to study how the Banks function practically and different documentation required towards the Advancement of Loan by the Bank Securities taken by the Bank towards the Advancement.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>1</b>	Concept of Advancement of Loan by the Bank a) Requirements to be satisfied by the different categories of Person for the purpose of making Application as to Loan. b) Compliance required by the Banker and procedure followed by the Banker towards the sanction and disbursement of Loan. c) Demand of Securities by the Banker towards the Advancement of Loan. d) Law relating to Guarantees and Indemnities, types of Guarantees, Scope and Application, Obligation of Bankers, Precaution and Rights of Banker, case laws in respect of Indemnities and Guarantees.	20
<b>2</b>	Laws Relating to the securities a) Understanding Letter of Credit, types of Letter of Credit, different parties to the Letter of Credit, Case Law relating to the Same b) Bill Finance , Types of Bill, Law relating to the Bill Finance , Types of Bill Finance .Case Laws c) Types of Securities , Mode of Charging of Security d) Mortgage, Lien, Pledge, Hypothecation. e) Creation of Charge and Satisfaction of Charge f) Law associated with Charging of different types of securities.	15
<b>3</b>	Different types of Borrower a) Law as to Borrower b) Registration of the Borrower under various Act c) Provision as to Recovery of Loan by the Banks d) SARFEASI Act	10
	<b>Total Lectures</b>	<b>45</b>

**Reading and Reference Books**

1. Legal & Regulatory Aspects of Banking, Indian Institute of Banking and Finance, Macmillan 4<sup>th</sup> Edition 2018

2. Bare Acts, Rules and Regulation and RBI Circulars
3. Bhashyam and Adiga, The Negotiable Instrument Act
4. Dastoor Case Book on Law of Banking
5. Kapoor N.D, Mercantile Law, Sultanchand and Company New Delhi
6. Mather L.C , Securities acceptable to a Banker
7. Radhaswami and Vasudevan, A testbook of Banking 2 nd Edition
8. Seths Banking Regulation and Allied Rules, Law Publishers(India)Pvt. Ltd Allahabad
9. Gutteridge HC and Megrah Maurice, The Law of Bankers, Commercial credits, 7<sup>th</sup> Edition
10. Chatterjee Arun, Bank Lending Volume I

S. Y. B. Com	<b>ADVERTISING</b>	Semester IV
Credit: 3	<b>CCOM0306/ 406</b>	LPW: 3

**Objectives:**

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

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>1</b>	<b>INTRODUCTION TO ADVERTISING</b>	
	<p>Features; Active participants.</p> <p>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.</p> <p>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.</p> <p>Emerging Media Options – New Options of Transit Advertising, Marketing Through Social sites, Advertising through cell phones.</p>	08
<b>2</b>	<b>ECONOMIC, SOCIAL AND ETHICAL ASPECTS OF ADVERTISING</b>	
	<p>Economic aspects of advertising: impact on production, distribution and consumer cost, advertising and competition, waste in advertising.</p> <p>Social aspects of advertising: advertising and culture (values, festivals, customs), standard of living.</p> <p>Ethical aspects of advertising: Ethics in advertising Importance of Ethics in advertising – Examples of Ethical and Unethical Advertising.</p> <p>Regulation and control on advertising in India: Advertising Standard Council of India (ASCI), Advertising Agencies Association of India (AAAI), Information &amp; Broadcasting Ministry.</p>	05
<b>3</b>	<b>ADVERTISING AGENCY</b>	
	<p>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>	04
<b>4</b>	<b>PLANNING AN ADVERTISING CAMPAIGN</b>	

	<p>Meaning of advertising campaign</p> <p>Important aspects of campaign planning</p> <p>The target audience – need for segmenting the market and bases of market segmentation</p> <p>Objectives of ad campaign – communication (DAGMAR) versus sales objectives</p> <p>Media Selection &amp; factor determining selection of Media</p> <p>Advertising budget – Factors affecting budget/Methods</p> <p>Requisite of an advertisement – AIDA, role of persuasion</p> <p>Determining the message theme – USP</p> <p>Decision on advertising appeals and selling styles (soft selling/Hard selling skills)</p>	06
<b>5</b>	<b>CREATIVITY IN ADVERTISING</b>	
	<p>Psychology in advertising - perception, attitudes and values, personality, motivations (including buying motives) and beliefs.</p> <p>Visualisation techniques.</p> <p>Copy - types and essentials</p> <p>Elements of copy - headline (functions and types), overline, underline, body copy, captions, taglines, slogans, call to action, logo, company name and signature.</p> <p>Illustration - functions and types.</p> <p>Layouts -stages, functions, types and essentials</p> <p>Types of advertising options – dramatization, animations, testimonials, demonstration (informative, educative and fantasy).</p> <p>Copywriting for print, outdoor, radio, web and television (concept of storyboards)</p>	08
<b>5</b>	<b>ADVERTISING RESEARCH</b>	05
	<p>Evaluating Advertising Effectiveness</p> <p>Importance of research in advertising</p>	05
<b>7</b>	Related contemporary issues, recent trends & practice for case study analysis	05
	<b>Total lectures</b>	<b>45</b>

#### List of Reference Books

1. Advertising, Amita Shankar (Sehgal), Sheth Publishers, Mumbai.
2. Advertising, Salesmanship and Publicity by Rustoms, DAVAR, published by Progressive Corporation Pvt.Ltd., Mumbai
3. Salesmanship, Sales Management and Advertising, Mr. Satyanarayana, VORARCO Publisher Pvt. Ltd., Mumbai

4. Advertising and Salesmanship, C. S. Kripatric published by D. B. Taraporvala Sons and Co. Pvt. Ltd.
5. Principles of Advertising, and Salesmanship J. C. Sinha published by R. Chand and Co., Delhi.
6. Advertising, and Salesmanship, Sherloker published Himalaya Publishing House
7. Advertising, by K. S. K. Patel published, Sultan Chand and Sons, New Delhi.
8. Marketing, Salesmanship and Advertising, C. N. Sartakki and R. G. Deshpande, Ravi Chandra Publications Belgar.
9. Marketing and Salesmanship and Advertising, Management by B. K. Acharya and Govekar Himalaya Publishing House.

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

**Objective:**

1. To learn the concepts of Corporate Accounting
2. To understand the need of compliances of Companies Act, 2013, relating to various situations of corporate entity.
3. Compliance of Accounting Standards, wherever applicable in the given situation.
4. Creating awareness on Disclosures in the preparation of financial statements.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	<p><b>PERSONAL INVESTMENT ACCOUNTING</b>  <b>INVESTMENT ACCOUNTING – AS 13</b></p> <p>Terms “ex-interest” &amp; “cum interest”</p> <p>Accounting of brokerage / STT/GST etc. on purchase or sale of investments</p> <p>Determination of profit on sale based on weighted average cost of sold quantity</p> <p>Terms “Ex dividend” “Cum dividend”</p> <p>Accounting of bonus / rights shares</p> <p>Renunciation/sale of rights : accounting</p> <p>Dividend stripping : dividend on new shares purchased : cost to be reduced by dividend amount</p>	15
<b>Module II</b>	<p><b>COMPANY FINAL ACCOUNTS - NOTES TO ACCOUNTS ON EXCEL</b></p> <p>Format as per Companies Act 2013</p> <p>Focus on preparation of notes to accounts.</p> <p>Use of excel from the trial balance so as to get main pages of the Financial Statements.</p> <p>Practical exposure to excel in preparing final accounts.</p> <p>Emphasis also on Companies Act : various aspects like provision for tax, proposed dividend, unclaimed dividend, current liability, current assets, reserves etc.</p> <p>Preparation of fixed assets schedule with focus on new method of depreciation based on useful life of asset</p>	15

	<p>Contingent liability</p> <p>Amortization of expenditure</p> <p>Concept of raw materials consumed and change in inventory</p> <p>Non-current assets and non-current liability</p> <p>Earnings Per Share (EPS) : disclosure</p>	
<b>Module III</b>	<p><b>ROYALTY ACCOUNTING</b></p> <p>Importance in today's era of IPR and software and franchises etc.</p> <p>Normal terms of agreement : Minimum Rent, Short-working, Recoupment allowable, Force Majeure Clause</p> <p>Accounting of short-working and recoupments or unrecouped short working etc.</p>	15
<b>Module IV</b>	<p><b>INTERNAL RECONSTRUCTION</b></p> <p>The objective of the scheme</p> <p>Understanding the process of reconstruction : External v/s Internal Capital Reduction a/c, Companies Act requirements.</p> <p>Terms like Remission of liability, Compromise or Arrangement</p> <p>Consolidation or Sub-division of share</p> <p>Revaluation of assets / liabilities</p> <p>Write off of accumulated losses or fictitious assets.</p>	15
<b>Module V</b>	<p><b>USE OF JOURNAL PROPER</b></p> <p>Opening entry</p> <p>Closing entry</p> <p>Rectification entry</p> <p>Adjustment entry</p> <p>Entries for special transactions with emphasis on vehicle loans</p>	15
	<b>Total Lectures</b>	<b>60</b>

#### Reading and References material

1. Standard University Books for Financial Accounting for SEM V
2. Study Booklets on Royalty Accounts
3. Advanced Accounts by RL Gupta
4. Accounting Standards No: 1,2,9,10,11,13,14

5. R. L. Gupta & Radhaswamy, 2004. *Advanced Accountancy.*, New Delhi: Sultan Chand & Sons
6. M. Mukherjee.M. Hanif. *Financial Accounting.*, New Delhi: Tata McGraw Hill Education Private Ltd.

T. Y. B. Com	<b>BASICS &amp; FUNDAMENALS OF AUDITING – [AUDITING-I ]</b>	Semester V
Credit: 2.5	<b>CCOM0502</b>	LPW: 02

**Objective:**

1. 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.
2. To learn Audit Planning and Procedure
3. To learn Audit techniques

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
1	<p><b>INTRODUCTION TO AUDITING</b></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>(i) Accounting Concepts relevant to auditing: Materiality, Going Concern</p>	10
2	<p><b>AUDIT PLANNING AND PROCEDURES AND DOCUMENTATION</b></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>	07

3	<p><b>AUDITING TECHNIQUES: - VOUCHING</b></p> <p>(i) Vouching</p> <p>(ii) Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental receipts, Interest &amp; Dividends Received Royalties Received</p> <p>(iii) Audit of Expenditure Purchases, Purchase Returns, Salaries &amp; Wages, Rent, Insurance Premium, Telephone expense Postage &amp; Courier, Petty Cash Expenses, Travelling Commission advertisement, Interest Expense</p>	08
	<b>Total Lectures</b>	<b>30</b>

**REFERENCE BOOKS:**

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

T. Y. B. Com	<b>BASICS &amp; FUNDAMENALS OF COSTING &amp; AUDITING [COST ACCOUNTING I]</b>	Semester V
Credit: 2.5	<b>CCOM0502</b>	LPW: 02

**Objective:**

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

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I</b>	<p><b>Cost Accounts and Cost Analysis</b></p> <p>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.</p> <p>The relevance of the cost sheet in the process of tendering for material supplies and turnkey projects.</p>	<b>10</b>
<b>Module II</b>	<p><b>Introduction to Marginal Costing</b></p> <p>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.</p>	<b>10</b>
<b>Module III</b>	<p><b>Introduction to Standard Costing</b></p> <p>Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. The implications for industry.</p>	<b>10</b>
	Total Lectures	<b>30</b>

**Reading and References material**

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

T. Y. B. Com	<b>FUNDAMENTALS OF CORPORATE FINANCE - I</b>	Semester V
Credit: 5	<b>CCOM0503</b>	LPW: 3

**Objective:**

1. To familiarize students with knowledge of the Fundamentals of Corporate Accounting.
2. To teach students the advantages of Vertical statements of Accounts and how these help in decision making process at the Management level
3. To teach students how to prepare Common size, comparative and trend statements and to make an analysis of these.
4. To teach students the preparation of Revenue Statement, Balance Sheet and Combined Statement ratios and how to prepare revenue Statement and Balance Sheet from a given set of ratios.
5. To help students to understand how reading of ratios helps in understanding the liquidity position of the company, the short term solvency position and long term stability of the company. To also familiarise students with different capital structures and how companies trade on equity.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	<b><u>INTRODUCTION TO MANAGEMENT ACCOUNTING</u></b>  Meaning – Nature – Scope and Functions of Management Accounting – Role of Management Accounting in Decision Making – Management Accounting and Financial Accounting	5
<b>Module II</b>	<b><u>ANALYSIS AND INTERPRETATION OF ACCOUNTS:</u></b>  (a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis (b) Trend Analysis (c) Comparative Statement (d) Common Size Statement  NOTE: Problems based on the above (a) to (d).	15

<b>Module III</b>	<p style="text-align: center;"><b><u>RATIO ANALYSIS AND INTERPRETATION BASED ON VERTICAL FINANCIAL STATEMENTS</u></b></p> <p><b>(a) <u>Balance Sheet Ratios :</u></b></p> <ul style="list-style-type: none"> <li>(i) Current Ratio</li> <li>(ii) Liquid Ratio</li> <li>(iii) Stock Working Capital Ratio</li> <li>(iv) Proprietary Ratio</li> <li>(v) Debt Equity Ratio</li> <li>(vi) Capital Gearing Ratio</li> </ul> <p><b>(b) <u>Revenue Statement Ratios:</u></b></p> <ul style="list-style-type: none"> <li>(i) Gross Profit Ratio</li> <li>(ii) Expenses Ratio</li> <li>(iii) Operating Ratio</li> <li>(iv) Net Profit Ratio</li> <li>(v) Net Operating Profit Ratio</li> <li>(vi) Stock Turnover Ratio</li> </ul> <p><b>(c) <u>Combined Statement Ratios:</u></b></p> <ul style="list-style-type: none"> <li>(vii) Return on Capital employed (including Long Term Borrowings)</li> <li>(viii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</li> <li>(ix) Return on Equity Capital</li> <li>(x) Dividend Payout Ratio</li> <li>(xi) Debt Service Ratio</li> <li>(xii) Debtors Turnover</li> <li>(xiii) Creditors Turnover</li> </ul> <p>Problems on: Revenue Statement and Balance Sheet to ratios and from ratios to prepare Revenue Statement and Balance Sheet.</p>	25
	<b>Total Lectures</b>	<b>45</b>

**Reference Material**

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

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

**Objective:** To familiarise the learners with the basic aspects of Public Finance.

Module	Contents	Lectures
<b>Module I</b>	<b>Introduction to Public Finance</b> 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>
<b>Module II</b>	<b>Public Revenue</b> 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>
<b>Module III</b>	<b>Public Expenditure and Budget</b> 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>

#### Prescribed Books

1. Bhatia, H L, *Public Finance*, Vikas Publishing House Pvt. Ltd, New Delhi.
2. Deweet K K, *Modern Economic Theory*, S. Chand Publications New Delhi, 2012.

#### REFERENCES

1. Musgrave and Musgrave, *Public Finance*, Theory and Practice, 1983.
2. Dalton, Hugh, *Principles of Public Finance*, 1951.

3. Shapiro, Edward, *Macroeconomic Analysis*, 1984.
4. Buchanan, James, M, *Public Finance*, 1965.
5. Ahuja, H. L. *Macroeconomics*, S. Chand Publications, New Delhi, 2017.
6. Datta, Gaurav, *Indian Economy*, S. Chand & Co, 2016.

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

**Objectives:**

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

Module	Contents	Lectures
<b>1</b>	<b>Introduction</b>	
	<p><b>Introduction to the concepts of Operations and Operations Management.</b></p> <p>Development of Production Function. Relation of Production with other functions like design function, purchase function; plant layout, maintenance, etc.</p> <p>Product Classification, Product selection (steps for identifying the product for manufacturing), Product development (market pull, technology push, inter functional approach).</p> <p>Brief description/importance of Research, Development and Design of a Product.</p>	10
<b>2</b>	<b>Facilities Planning</b>	
	<p>Production Systems (how much to produce, level of automation, facilities required for manufacturing, where to produce, arranging required facilities, how to produce, etc.)</p> <p>Plant Layout. Differences between various types of layout (Product layout, Process layout, Cellular layout, Static Layout, etc.)</p> <p>Various types of Material Handling Systems. Their guidelines/principles, distinguishing features, uses.</p> <p>Overview of various types of maintenance systems</p> <p>Meaning/Functions/Nature of Production, Planning and Control.</p>	10
<b>3</b>	<b>Materials Management</b>	
	<p>Importance of <b>Materials Management</b> (corporate policy, organization, research, planning, source selection)</p> <p>Value Analysis and Value Engineering</p>	10

	<p>Purchase management, importance of purchasing, various R's of purchasing, purchasing systems.</p> <p>Need for forecasting price/policy on seasonal commodities and capital equipment. Simple problems on various types of forecasting including exponential smooting.</p> <p>Inventory management, its prime importance in our country today.</p> <p>Inventory Control Techniques - ABC, FSN, GOLF, VED, SOS, HML.</p> <p>Make-or-buy decisions. Problems on ABC analysis.</p>	
<b>4</b>	<b>Warehousing and Stores management.</b>	
	<p><b>Warehousing and Stores management.</b> Centralised and de-centralised stores. Brief introduction to various methods of stores accounting, Need for stock verification.</p> <p>Management of scrap/waste/surplus/obsolete materials.</p> <p>JT, KANBAN, KAIZEN, Push v/s Pull concept. Materials Requirement Planning.</p> <p>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.</p> <p>SQC. Techniques of SQC. Control Charts. X-bar chart, R-chart, P-chart, C-chart. Graphical representation. Direct problems on them.</p>	10
<b>5</b>	Case Study Analysis on Production, Purchase, Materials, Stores & Quality Management	<b>05</b>
	<b>Total lectures</b>	<b>45</b>

### List of Reference Books

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

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

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

**Objectives:**

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

<b>Module</b>	<b>Content</b>	<b>Lectures</b>
<b>1</b>	<b>Introduction to Export Marketing:</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>(a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing</li> <li>(b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector</li> <li>(c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)</li> </ul>	
<b>2</b>	<b>Global Framework for Export Marketing:</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>(a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers</li> <li>(b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)</li> <li>(c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection</li> </ul>	
<b>3</b>	<b>India's Foreign Trade Policy:</b>	<b>05</b>
	<ul style="list-style-type: none"> <li>(a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP</li> <li>(b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports</li> <li>(c) 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</li> </ul>	

<b>4</b>	<b>Export Incentives and Assistance:</b>	<b>05</b>
	<p>(a) Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</p> <p>(b) Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) &amp; Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</p> <p>(c) Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters</p>	
<b>5</b>	<b>Product Planning and Pricing Decisions for Export Marketing:</b>	<b>05</b>
	<p>(a) Planning for Export Marketing with regards to Product, Branding, Packaging</p> <p>(b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing</p> <p>(c) 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.</p>	
<b>6</b>	<b>Export Distribution and Promotion:</b>	<b>05</b>
	<p>a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels</p> <p>b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing</p> <p>c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing.</p>	
<b>7</b>	<b>Export Finance:</b>	<b>05</b>
	<p>a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade</p> <p>b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance.</p> <p>c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC.</p>	
<b>8</b>	<b>Export Procedure and Documentation:</b>	<b>05</b>

	(a) Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; (b) Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) (c) Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin.	
<b>9</b>	<b>Case Study Analysis on several facets of Export Marketing</b>	<b>05</b>
	<b>Total lectures</b>	<b>45</b>

### List of Reference Books

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

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

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

Module	Contents	Lectures
<b>1</b>	Introduction	
	Few Basic Terms - Meaning and definitions (S: 2, 3 and 4)	2
	Residential Status and Scope of Total Income (S: 5)	6
	Heads of Income (S:14, 14A)	1
<b>2.</b>	Income under the Head Salaries : In Detail, including Computation of Income	8
	Income under the Head “Income from House Property” In Detail, including Computation of Income	7
<b>3</b>	Income under the Head “Profits & Gains from Business or Profession” In Detail, including Computation of Income , restricted to Individual	7
	Income under the Head Capital Gain” Only Basics	6
	Income under the Head “ Income From Other Sources” Only Basics	3
<b>4</b>	Deductions from Gross Total Income : Only Few for Individuals 80C, 80D, 80E, 80U	3
	TDS Provisions in brief. With Focus on Periodical E-payments and Filing of Periodical TDS Returns	2
	<b>Total Lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

- 1) Standard Text Book on Direct & Indirect Tax of TYBCom Mumbai University
- 2) Taxman’s Direct Taxes – Law and Practice
- 3) ICAI /ICMA –Intermediate Study Material

T. Y. B. Com	<b>ADVANCED CORPORATE ACCOUNTING</b>	Semester VI
Credit: 06	<b>CCOM0601</b>	LPW: 5

Objective:

1. To familiarise students with accounting of pre-post incorporation of company.
2. To make students understand with accounting of pre-post incorporation of company
3. To familiarise with accounting of translation of foreign currency, redemption of preference shares and buyback of shares.
4. To introduce co-operative housing society account and preparation of its financial statements.

Module	Contents	Lectures
Module I:	<p><b>PROFIT PRIOR TO INCORPORATION</b></p> <p>Importance of treating pre-incorporation profit as Capital Revenue.</p> <p>Basis of allocation of expenses or income based on Time Ratio or Sales Ratio.</p> <p>Special ratios for interest on Purchase Consideration.</p> <p>Post incorporation expenses test</p>	12
Module II	<p><b>TRANSLATION OF FOREIGN CURRENCY</b></p> <p>AS -11 – Basic concepts and definitions; Monetary items and Non-monetary items, Need for Revaluation of Monetary items at Closing rate.</p> <p>Exchange Rate Difference Account</p>	10
Module III	<p><b>REDEMPTION OF PREFERENCE SHARES</b></p> <p>Meaning of Preference Shares and Redemption</p> <p>Provisions of Companies Act on permitted sources for redemption.</p> <p>Premium on redemption and its write off.</p> <p>Creation and permitted utilization of Capital Redemption Reserve for fully paid Bonus shares</p>	14

Module IV	<p><b>BUY BACK OF EQUITY</b></p> <p>Companies Act Provisions on permitted sources, Criteria of Debt-Equity Ratio, Cap as to maximum possible number of shares for Buy Back.</p> <p>Solving problems in situation:</p> <p>When offer price is given</p> <p>When offer price is not given</p> <p><b>FINAL ACCOUNTS OF CO-OPERATIVE HOUSING SOCIETY</b></p> <p>Introduction: Maharashtra Co-op Societies Act and By-laws, Registrar of Co-op Societies.</p> <p>Basis of levy of charges as members</p> <p>Few expenses based on size of flat</p>	14
Module V	<p>Common expenses to be charged equally.</p> <p>Statutory payments of Government Taxes (actual), etc.</p> <p>Creation of Sinking Fund</p> <p>Creation of Building Repair Fund</p> <p>Concept of Funds, viz-a-viz Investments</p> <p>Accrual Principles – Incomes and Expenses Account</p>	10
<b>Total Lectures</b>		<b>60</b>

### Reading and References Material

1. Standard University Books for Financial Accounting for SEM V
2. Study Booklets on Royalty Accounts
3. Advanced Accounts by RL Gupta
4. Accounting Standards No: 1,2,9,10,11,13,14
5. R. L. Gupta & Radhaswamy, 2004. *Advanced Accountancy.*, New Delhi: Sultan Chand & Sons
6. M. Mukherjee.M. Hanif. *Financial Accounting.*, New Delhi: Tata McGraw Hill Education Private Ltd.

T. Y. B. Com	<b>BASICS &amp; FUNDAMENALS OF AUDITING [AUDITING-II ]</b>	Semester VI
Credit: 2.5	<b>CCOM0602</b>	LPW: 02

**Objective:**

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

<b>Module</b>	<b>Contents</b>	<b>No of Lectures</b>
1	<p><b>AUDITING TECHNIQUES AND INTERNAL CONTROL, CHECK &amp; INTERNAL AUDIT INTRODUCTION</b></p> <p>(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</p> <p>(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</p> <p>(iii) Internal Control: Meaning &amp; purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control sample of sales &amp; debtors, purchases &amp; creditors, wages &amp; salaries</p> <p>(iv) Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</p> <p>Internal Audit: Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit VS External Audit, Internal Checks Vs Internal Audit</p>	<b>09</b>
2	<b>LEDGER SCRUTINY: Reading of Ledger accounts</b>	<b>07</b>
3	<p><b>AUDITING TECHNIQUES:- VERIFICATION OF ASSETS AND LIABILITIES</b></p> <p>(i) Audit of assets: Book Debts/ Debtors, Stocks-auditors General Duties, Patterns, Dies &amp; Loose Tools, Spare Parts, Empties &amp; Containers</p> <p>Quoted Investments and Unquoted Investment Trade Marks/ Copyrights Patents Know-How Plant &amp; Machinery Land &amp; Buildings Furniture Fixtures</p> <p>(ii) Audit of Liabilities: Outstanding Expenses, Bills Payable Secured loans Unsecured Loans Contingent Liabilities</p>	<b>09</b>

4	<b>INTRODUCTION TO COMPANY AUDIT</b> Qualifications & Disqualifications of Auditor Appointments – First and Subsequent Auditors Reappointment & Removal of auditor Duties of Auditor	<b>05</b>
	<b>Total Lectures</b>	<b>30</b>

**REFERENCE BOOKS:**

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

T. Y. B. Com	<b>BASICS &amp; FUNDAMENALS OF COSTING &amp; AUDITING</b> <b>[COST ACCOUNTING II]</b>	Semester VI
Credit: 2.5	<b>CCOM0602</b>	LPW: 02

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

Module	Contents	Lectures
<b>Module I</b>	<p><b>Contract Costing</b></p> <p>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.</p> <p>Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries.</p>	<b>12</b>
<b>Module II</b>	<p><b>Process Costing</b></p> <p>Process loss, Abnormal gains and losses, Joint products and by products. Excluding equivalent units, Inter-process profit</p>	<b>10</b>
<b>Module III</b>	<p><b>Some Emerging concepts of cost accounting</b></p> <p>Target Costing</p> <p>Life cycle Costing</p> <p>ABC Costing</p>	<b>8</b>
	Total Lectures	<b>30</b>

### Reading and References material

Books :

1. N.K. Prasad ( 1990) , Cost Accounting :
2. B.Battacharya ( 2001), Costing :
3. C Horngren and Datar (2009) Cost and Management Accounting
4. Ainapure and Ainapure (2017) Cost Accountancy , Manan Prakashan, Vile Parle( East) ,Mumbai 57.

T. Y. B. Com	<b>FUNDAMENTALS OF CORPORATE FINANCE- II</b>	Semester VI
Credit: 5	<b>CCOM0603</b>	LPW: 3

**Objectives:**

1. To familiarise students 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
2. To introduce students to the concept of Working Capital and preparation of a Statement of Working Capital. To stress the need for understanding working capital and the challenges of inadequate or too much working capital.
3. To familiarise students with the concept of Capital Budgeting. To introduce students to different techniques of appraisal of an Investment proposal. To teach the evaluation of the different methods and how and why to make a choice for one over others.

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>Module I:</b>	Cash Flow Statement  Preparation of Statement of Sources and Application of Cash with Reference to Accounting Standard No.3	15
<b>Module II</b>	Working Capital – Concept  Estimation / Projection of Requirements in case of Trading and Manufacturing Organization	15
<b>Module III</b>	Capital Budgeting  Introduction :  (I)Types of Capital  (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	15
	<b>Total Lectures</b>	45

## **Reference Material**

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

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

**Objective:** To familiarise the learners with the basic aspects of International Economics.

Module	Contents	Lectures
<b>Module I</b>	<p><b>Theories of International Trade</b></p> <p>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 -</p>	<b>20</b>
<b>Module II</b>	<p><b>Trade Policies and Balance of Payments</b></p> <p>Tariff and non-tariff barriers – effects of Tariff – meaning of economic integration - Concept &amp; Structure of Balance of Payments - Disequilibrium in Balance of Payments - Causes and Measures to Correct it - India’s Balance of Payments Position since 1991</p>	<b>10</b>
<b>Module III</b>	<p><b>Foreign Exchange Market</b></p> <p>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</p> <p>Case Studies</p>	<b>15</b>
	<b>Total Lectures</b>	<b>45</b>

**Prescribed Books**

Deweet K K, *Modern Economic Theory*, S. Chand Publications, New Delhi, 2012.

Jhingan M. L, *International Economics*, Vrinda Publications (P), Limited, 2014.

**REFERENCES**

1. Salvatore, Dominic, *International Economics*, 8<sup>th</sup> Edition, John Wiley & Sons, 2009.
2. Södersten , Bo, *International Economics*, 3<sup>rd</sup> Edition, 2004, MacMilan Publication, 2004.
3. Paul, Krugman and Maurice Obstfeld *international Economics*, 10<sup>th</sup> Edition, Pearson.
4. Bhagwati Gagdish, T. N. Shrinivasan, Lectures on International Trade, MIT Press

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

**Objectives:**

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

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
<b>1</b>	<b>Introduction to Entrepreneurship:</b>	<b>05</b>
	<p><b>Unit 1:</b>  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.</p> <p><b>Unit 2:</b>  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.</p> <p><b>Unit 3:</b>  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.</p>	
<b>2</b>	<b>Entrepreneurial Development:</b>	<b>05</b>
	<p><b>Unit 1:</b>  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.</p> <p><b>Unit 2:</b>  Meaning, Concept and Inter-Linkage between: Innovation and Invention - Innovation and Entrepreneurship.  Factors influencing Entrepreneurial Development and Motivation.</p>	

	Role of Psychological, Social and Cultural factors in Entrepreneurial Development.	
	Theories of Entrepreneurship - Contribution of David McClelland and Joseph Schumpeter. <b>Unit 3:</b> Need and Significance of Entrepreneurial Education and Training. Meaning, Concept & 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.	
<b>3</b>	<b>Entrepreneurial Project Development:</b>	<b>05</b>
	<b>Unit 1:</b> 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. <b>Unit 2:</b> 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. <b>Unit 3:</b> 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. <input type="checkbox"/> Types and Different Areas of Feasibility Study.	
<b>4</b>	<b>Specialized Focus Areas in Entrepreneurship:</b>	<b>05</b>
	<b>Unit 1:</b> 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. <input type="checkbox"/> Agencies Supporting and Promoting Women Entrepreneurs- Stand up India.	
	<b>Unit 2:</b> Meaning, Features, Concept, Role and Importance of Rural Entrepreneurs. Problems faced by Rural Entrepreneurs and Need for Promotion and	

	<p>Assistance. Measures/Suggestions to Overcome the Problems faced by Rural Entrepreneurs. Agencies Supporting and Promoting Rural Entrepreneurs.</p> <p><b>Unit 3:</b> 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. <input type="checkbox"/> Examples of Social Entrepreneurship in India.</p>	
<b>5</b>	<b>Introduction to Micro, Small and Medium Enterprises:</b>	<b>05</b>
	<p><b>Unit 1:</b> 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><b>Unit 2:</b> 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><b>Unit 3:</b> Meaning, Features, Concept of Industrial Sickness. Causes of Industrial Sickness. Consequences of Industrial Sickness. <input type="checkbox"/> Remedies to Resolve the Problem of Industrial Sickness.</p>	
<b>6</b>	<b>Setting-up of SSI/SME/MSME:</b>	<b>05</b>
	<p><b>Unit 1:</b> 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><b>Unit 2:</b> 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><b>Unit 3:</b> Growth and Expansion of SSI/SME/MSME. Options available to SSI/SME/MSME for Growth and Expansion (Part-I): Ancillarisation, Licensing, Franchising.</p>	

	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.	
<b>7</b>	<b>Organization of SSI/SME/MSME:</b>	<b>05</b>
	<p><b>Unit 1:</b> 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.</p> <p><b>Unit 2:</b> 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.</p> <p><b>Unit 3:</b> 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.</p>	
	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.	
<b>8</b>	<b>Specialized Focus Areas in Micro, Small and Medium Enterprises:</b>	<b>05</b>
	<p><b>Unit 1:</b> 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.</p> <p><b>Unit 2:</b> 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 Support and Promote Ancillary Industries.</p> <p><b>Unit 3:</b> 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.</p>	

9	Case Study Analysis on Successful and Unsuccessful Entrepreneurs	05
	<b>Total lectures</b>	<b>45</b>

### Reference Books

1. Baporikar, N, Entrepreneurship and Small Industry, Himalaya Publishing House, Delhi.
2. Desai Vasant, Management of Small Scale Industry, Himalaya Publishing House, Delhi.
3. 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.
4. 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.
5. Charantimath, P.M. Entrepreneurship Development and Small Business Enterprises (5th ed.). India: Pearson Education India.
6. 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.
7. Dana, L., World Encyclopedia of Entrepreneurship. USA: Edward Elgar Publishing Inc.
8. 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.
9. Fielden, S.L., & Davidson, M. J., International Handbook of Women and Small Business Entrepreneurship. UK: Edward Elgar Publishing Limited.
10. Hisrich, R.D., Peters, M.P., & Sheperd, D.A., Entrepreneurship (6th ed.). New Delhi: Tata McGraw-Hill Edition
11. Kalb, I.S., Structuring Your Business for Success (3rd ed.). K & A Pr.
12. Kumar, S.A., Small Business and Entrepreneurship. New Delhi: International Publishing House Pvt. Ltd.
13. Kumar, S.A., Poornima, S.C., Abraham, M.K., & Jayashree, K., Entrepreneurship Development. New Delhi: New Age International Publishers.
14. MSME Policy, Government of India.

T. Y. B. Com	<b>COMPANY SECERETARIAL MANAGEMENT &amp; GOVERNANCE</b>	Semester VI
Credit: 3	<b>CCOM0606</b>	LPW: 3

**Objectives:** To develop an understanding, of an advanced company law and role of Company secretary in adhering with compliance of statutory provisions, rules and regulations.

To make student understand corporate functioning and governance practices.

Module	Contents	Lectures
<b>1</b>	<b>1. Formation and Registration</b>	
	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.	<b>04</b>
	<b>2. Raising of Capital/ Issue of Shares/Securities</b>	
	Private Placement, Public Issue of shares, Issue of Prospectus, Preferential issue, Right issue, Legal Provisions	<b>06</b>
<b>2</b>	<b>Statutory Registers &amp; Returns &amp; Statutory Audit</b>	
	Statutory Registers and Other books –period of preservation of records, returns to be filed with the Registrar – Secretarial duties regarding maintenance of statutory and other books, Appointment, Remuneration and Resignation of Statutory Auditor, Role of Auditor their rights & duties.	<b>06</b>
	<b>Investments, Loans, borrowings</b>	
	Investment in other bodies, implied power to borrow, Temporary Loans, Ultra virus – borrowings, issue of debentures,	<b>05</b>
<b>3</b>	<b>Management of Companies</b>	
	Appointment of Directors including the Chairman, Appointment of Key Managerial Personnel, Non-executive directors, Directors role and duties, retirement, resignation & removal of directors, Disqualifications of directors & penalties, Directors Report.	<b>10</b>
	<b>Corporate Governance &amp; Company Secretary</b>	
	Meaning of Governance – Evolution of Corporate Governance in India, Essential of good governance, requirement of Corporate Governance in India and Role of Company Secretary. Corporate Governance Audit, Secretarial	<b>06</b>

	Audit.	
<b>4</b>	<b>Drafting and Corporate Communication</b>	
	General principles of drafting – Practices aspects of drafting of agenda, notice and resolutions- drafting of minutes, drafting of chairman speech and corporate communications	<b>05</b>
	Related Contemporary Issues, Recent Trends & Practice for Case Study Analysis	<b>03</b>
	<b>Total lectures</b>	<b>45</b>

#### **REFERENCE BOOKS RECOMMENDED**

1. N.D, Kapoor , Company Law and Secretarial Practice, Bookwell Publishers, New Delhi.
2. A.K. Majumdar and G.K. Kapoor, Company Law and Secretarial Practice, Taxmann Publications, New Delhi
3. Company Law & Secretarial Practice Dr.K.R.Chandratre Bharat Law House
4. Company Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi.
5. Corporate Law and Secretarial Practice, N.D. Kapoor, Sultan Chand and Sons, New Delhi

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

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

<b>Module</b>	<b>Contents</b>	<b>Lectures</b>
1.	<p>Introduction:</p> <p>When, Why and How GST was introduced?</p> <p>What is taxable event under GST?</p> <p>What were the taxable events under the old Laws/ Taxes?</p> <p>Which of the Central and State taxes were subsumed?</p> <p>Meaning of the terms - IGST, CGST and SGST, with regard to Inter-State or Intra-State Transactions.</p> <p>Threshold Limits of Turnover.</p> <p>Composition Scheme for small business. Meaning of Reverse Charge Mechanism.</p> <p>The items which are outside the purview of GST.</p>	<b>5</b>
	<p>Definitions, Meaning of few terms.</p> <p>“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”.</p>	<b>5</b>
2	<p>Registration under GST</p> <p>Who is liable to registration? When and how? Threshold Exemption Limits?</p> <p>GSTN, Exposure to Website /GST Portal.</p> <p>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</p> <p>Simple Problems on Registration.</p>	<b>4</b>
	<p>Periodical Return filing and payment of GST</p> <p>Frequency and due dates of filing Returns Form No.3B and GST R1</p> <p>Payment of GST: Due Dates, Interest and Late Fees payable for delay in</p>	<b>8</b>

	payment or filing of Returns.	
3	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	8
	The Term “Supply”, “Composite Supply” and “Mixed Supply” Details of Supply as per Schedule I, Schedule II. Items which are NOT Supply as per Sch. III.	3
	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.	5
4	Composition Scheme Eligibility criteria to entitle for the Composition Scheme. Composition Rate and whether input tax credit is available to composition Dealer.	3
	Tax Invoice, essentials of Tax Invoice. Debit Notes and Credit Notes.	2
	E-way Bill meaning and Significance. Who has to prepare it, Details and validity of e-way bill?	2
	<b>Total lectures</b>	<b>45</b>

**REFERENCE BOOKS:**

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